

DISLEY UNDER FIVES

England & Wales - Charity number 1175179

Details

Status Registered

Legal form CIO

Registered 2017-10-17

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

Contact

Address Disley under 5S
Dane Bank Drive
Disley
Stockport
SK12 2BD

Phone 01663766122

Email info@disleyunderfives.org

Website <http://disleyunderfives.org>

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY BELOW SCHOOL AGE BY1) PROVIDING AN INCLUSIVE AND SUPPORTIVE ENVIRONMENT FOR CHILDREN; AND2) WORKING WITH THE FAMILIES IN OUR COMMUNITY TO HELP CHILDREN FULFIL THEIR POTENTIAL

Activities: Provision of preschool childcare in Disley, Cheshire

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£125,280	£118,840	-	-
2023-10-31	£108,300	£113,547	-	-
2022-10-31	£124,628	£119,646	-	-
2021-10-31	£130,521	£147,471	-	-
2020-10-31	£129,825	£94,932	-	-

Trustees

Name	Role	Appointed
VICTORIA PARR	Chair	2018-06-26
Jennifer Tomlinson		2018-06-26
Lauren Robinson		2017-10-17
Philip Robinson		2018-06-26

DISLEY UNDER FIVES

England & Wales - Charity number 1175179

Accounts

DISLEY UNDER FIVES PRESCHOOL

TREASURERS REPORT with FINANCIAL STATEMENTS AND NOTES

12 MONTH PERIOD ENDED 31 OCTOBER 2024

I attach the accounts with this report regarding the financial performance and position of Disley Under Fives for the period stated above. As the committee of trustees of the charity considers this report, I would like to remind the committee of our obligations, the appropriate financial reporting framework and any requirements for independent review or audit.

Applicable framework and requirements

All charities are required to prepare accounts and, in the case of registered charities, file accounts per the required accounting framework with the trustees' annual report and an annual return. For a Charitable Incorporated Organisation (CIO) such as Disley Under Fives, note that it is a charity registered as a body corporate under Part 11 of the Charities Act 2011. While a body corporate under this legislation, it is not a charitable company, which means a company formed and registered with Companies House under the Companies Act 2006 and which is established for exclusively charitable purposes.

This distinction is important for the relevant and appropriate accounting framework. CIOs may opt to prepare their accounts on a receipts and payments basis if their gross income is less than £250,000. Otherwise, the accounts are prepared on an accruals basis, in accordance with The Charities (Accounts and Reports) Regulations 2008 and The Statement of Recommended Practice - Accounting and Reporting by Charities, issued in March 2005 ("SORP").

For the purposes of the accounts for this period, I **recommend that Disley Under Fives continues to report on a receipts and payments basis of accounting** (cash accounting) for this period, as the gross income remains less than £250,000 per annum – this would also be a continuation in accounting policy from the previous period.

The committee should note that this needs to be monitored, for if this threshold is exceeded, the accounts for the CIO will need to be prepared on an accruals basis in accordance with the 2008 Regulations and SORP as mentioned above.

The committee should also note these accounts, owing to the gross income being more than £25,000 in the period relevant for the CIO, require an independent review. We have engaged A. Allen & Son Ltd, a firm of Chartered Accountants and Statutory Auditors, to conduct an independent review. The independent examiner's report is enclosed, as addressed to the trustees.

I recommend that Disley Under Fives, with the approval of the committee of trustees and, on the basis of no material concerns by the independent examiner, file the attached accounts and report with the Charity Commission, accompanying the required Annual Return for the period.

Income

Fee income was circa 13% higher than the previous year (and more reflective of the year ended 31 October 2022), due to a rebound in children attending the setting and an increase in funding from Cheshire East Council, offset by a smaller decrease in funding from additional hours paid by parents and guardians.

Overall, the setting's underlying income base remains dominated by funding from public sources (Cheshire East Council), increasing to 76% of total income (66% in the prior year).

Expenses

The setting has seen an increase in staffing costs as staff hours have increased to accommodate the additional numbers of children, but also as wages have risen with increases in the National Living Wage. Staffing costs remain in line with year ended 31 October 2022 though.

Rent costs fell in the period as c£1,500 was paid ahead of time in late FY2023.

General expenses increased from the prior year (up c£6,475) as the setting invested in new activities (e.g. Makaton), replaced certain items for the setting (but not renovation), but also required more funding for recruitment fees and additional day-to-day supplies with the higher number of children attending.

Overall, the setting continued to respond to the changing numbers of children attending the setting, but retained cost discipline, resulting in a net surplus for the period.

Net surplus/deficit

Disley Under Fives generated a net surplus/profit of £6,441 in the current period. The previous 12 months to 31 October 2023 resulted in a net deficit/loss of £5,248.

Cash at bank

During this period, Disley Under Fives continued to operate its banking facilities with CAF Bank.

The cash balance reported on 31 October 2024 was £76,359, compared to that on 31 October 2023 of £69,918. Note that the charity has no overdraft, prepaid cards or other debt facility.

Capital reserves

Reflecting the transactions above, Disley Under Fives' capital reserves decreased from £69,918 as of 31 October 2023 to £76,359 as of 31 October 2024.

Statement

These annual accounts for the CIO of Disley Under Fives are to my belief, a true and fair reflection of the preschool funds for the 12-month period to 31 October 2024.



Philip Robinson

Treasurer

27 August 2025

Enc

Appendix 1 – Receipts and payments account for Disley Under Fives (CIO) to 31 October 2024

Appendix 2 – Independent examiner's report to the trustees of Disley Under Fives for the period to 31 October 2024

Appendix 1:



CHARITY COMMISSION
FOR ENGLAND AND WALES

Disley Under Fives

1175179

Receipts and payments accounts

CC16a

For the period
from

01-Nov-23

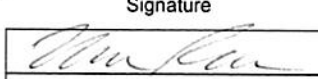
To

31-Oct-24

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees Received	£123,424.91	-	-	123,425	107,310
Fund Generation - Fund Raising	£0.00	-	-	-	-
Charitable Activities	-	-	-	-	-
Investment Income	£1,855.25	-	-	1,855	989
Other Income	£0.00	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	125,280	-	-	125,280	108,300
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	125,280	-	-	125,280	108,300
A3 Payments					
Payroll, Tax/NI (inc Pension)	£100,380.95	-	-	100,381	97,323
Rent and Rates	£4,500.00	-	-	4,500	7,500
Travel Expenses	£0.00	-	-	-	-
Telephone and Computer	£509.67	-	-	510	615
Equipment Hire and Rental	£0.00	-	-	-	-
Fines and Penalties	£0.00	-	-	-	-
General Expenses	£10,628.19	-	-	10,628	4,153
Bank Charges	£60.00	-	-	60	60
Professional Fees and Other Services	£2,760.84	-	-	2,761	3,428
Refurbishment and renovation	£0.00	-	-	-	469
Sub total	118,840	-	-	118,840	113,547
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	118,840	-	-	118,840	113,547
Net of receipts/(payments)	6,441	-	-	6,441	- 5,248
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	69,918	-	-	69,918	75,166
Cash funds this year end	76,359	-	-	76,359	69,918

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash and cash equivalents	76,359	-	-
		-	-	-
		-	-	-
	Total cash funds	76,359	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval
			VICTORIA PARR	28.8.25

Appendix 2:



A.ALLEN & SON
CHARTERED ACCOUNTANTS

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISLEY UNDER FIVES PRE-SCHOOL**

I report on the accounts for the year ended 31st October 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Darren Cooper BA (Hons) F.C.A. C.T.A.
45 Union Road
New Mills
High Peak
SK22 3EL

27 August 2025

T: 01663 744845 E: mail@aallenandson.co.uk A: 45 Union Road, New Mills,
F: 01663 747790 W: www.aallenandson.co.uk High Peak, SK22 3EL

A Allen & Son Limited

Director: D C Cooper BA (Hons) BFP FCA CTA

Company No: 07120823 Registered in England and Wales

Registered to carry on Audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales.

Details about our audit registration can be viewed at auditregister.org.uk under reference number C002470470



DISLEY UNDER FIVES

England & Wales - Charity number 1175179

Accounts

DISLEY UNDER FIVES PRESCHOOL

TREASURERS REPORT with FINANCIAL STATEMENTS AND NOTES

12 MONTH PERIOD ENDED 31 OCTOBER 2023

I attach the accounts with this report regarding the financial performance and position of Disley Under Fives for the period stated above. As the committee of trustees of the charity considers this report, I would like to remind the committee of our obligations, the appropriate financial reporting framework and any requirements for independent review or audit.

Applicable framework and requirements

All charities are required to prepare accounts and, in the case of registered charities, file accounts per the required accounting framework with the trustees' annual report and an annual return. For a Charitable Incorporated Organisation (CIO) such as Disley Under Fives, note that it is a charity registered as a body corporate under Part 11 of the Charities Act 2011. While a body corporate under this legislation, it is not a charitable company, which means a company formed and registered with Companies House under the Companies Act 2006 and which is established for exclusively charitable purposes.

This distinction is important for the relevant and appropriate accounting framework. CIOs may opt to prepare their accounts on a receipts and payments basis if their gross income is less than £250,000. Otherwise the accounts are prepared on an accruals basis, in accordance with The Charities (Accounts and Reports) Regulations 2008 and The Statement of Recommended Practice - Accounting and Reporting by Charities, issued in March 2005 ("SORP").

For the purposes of the accounts for this period, **I recommend that Disley Under Fives continues to report on a receipts and payments basis of accounting** (cash accounting) for this period, as the gross income remains less than £250,000 per annum – this would also be a continuation in accounting policy from the previous period.

The committee should note that this needs to be monitored, for if this threshold is exceeded, the accounts for the CIO will need to be prepared on an accruals basis in accordance with the 2008 Regulations and SORP as mentioned above.

The committee should also note these accounts, owing to the gross income being more than £25,000 in the period relevant for the CIO, require an independent review. We have engaged A. Allen & Son Ltd, a firm of Chartered Accountants and Statutory Auditors, to conduct an independent review. The independent examiner's report is enclosed, as addressed to the trustees.

I recommend that Disley Under Fives, with the approval of the committee of trustees and, on the basis of no material concerns by the independent examiner, file the attached accounts and report with the Charity Commission, accompanying the required Annual Return for the period.

Income

Fee income was circa 13% lower than the previous, in part due to no fundraising activities in the year, but also a material fall in funding from Cheshire East, as the number of children attending the setting had fallen.

Overall, the setting's underlying income base remains dominated by funding from public sources (Cheshire East Council), albeit with a an approximate 10-12% increase in additional hours paid by parents/guardians in comparison to the average over the past few years.

Expenses

The setting had anticipated an increase in the number of children later in the year, but as this did not materialise, payroll cost reductions were modest in comparison to the fall in income, circa 4% compared to the previous 12 months. There was also additional rent paid during the year in comparison to the prior year (a timing issue) and additional telephone and internet costs related to improvements to the setting website.

There were a couple of notable falls in expenditure in the period vs last year, as follows:

- A lower level of non-recurring expenditure on renovations and new equipment (£469 vs £2,210 in the previous year); and
- A notable, but small decrease in professional and other services (£3,428 vs £5,761 in the previous year. This is attributable to fewer recruitment-related fees and certain training courses for staff.

Overall, the setting continued to respond to the changing numbers of children attending the setting going into the 2023/2024 academic year, but cost reduction in the year was still modest in comparison to the fall in income.

Net surplus/deficit

Disley Under Fives generated a net deficit/loss of £5,248 in the current period. The previous 12 months to 31 October 2022 resulted in a net surplus/profit of £4,982.

Cash at bank

During this period, Disley Under Fives continued to operate its banking facilities with CAF Bank.

The cash balance reported on 31 October 2023 was £69,918, compared to that on 31 October 2022 of £75,166. Note that the charity has no overdraft, prepaid cards or other debt facility.

Capital reserves

Reflecting the transactions above, Disley Under Fives' capital reserves decreased from £75,166 as of 31 October 2022 to £69,918 as of 31 October 2023.

Statement

These annual accounts for the CIO of Disley Under Fives are to my belief, a true and fair reflection of the preschool funds for the 12 month period to 31 October 2023.



Philip Robinson

Treasurer

21 August 2024

Enc

Appendix 1 – Receipts and payments account for Disley Under Fives (CIO) to 31 October 2023

Appendix 2 – Independent examiner's report to the trustees of Disley Under Fives for the period to 31 October 2023

Appendix 1:



CHARITY COMMISSION
FOR ENGLAND AND WALES

Disley Under Fives

1175179

Receipts and payments accounts

CC16a

For the period
from

01-Nov-22

To

31-Oct-23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees Received	£107,310.30	-	-	107,310	123,166
Fund Generation - Fund Raising	£0.00	-	-	-	1,276
Charitable Activities	-	-	-	-	-
Investment Income	£989.29	-	-	989	143
Other Income	£0.00	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	108,300	-	-	108,300	124,585
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	108,300	-	-	108,300	124,585
A3 Payments					
Payroll, Tax/NI (inc Pension)	£97,322.86	-	-	97,323	101,348
Rent and Rates	£7,500.00	-	-	7,500	6,000
Travel Expenses	£0.00	-	-	-	56
Telephone and Computer	£614.52	-	-	615	121
Equipment Hire and Rental	£0.00	-	-	-	-
Fines and Penalties	£0.00	-	-	-	-
General Expenses	£4,152.71	-	-	4,153	4,021
Bank Charges	£60.00	-	-	60	87
Professional Fees and Other Services	£3,428.24	-	-	3,428	5,761
Refurbishment and renovation	£469.00	-	-	469	2,210
Sub total	113,547	-	-	113,547	119,603
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	113,547	-	-	113,547	119,603
Net of receipts/(payments)	- 5,248	-	-	- 5,248	4,982
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	75,166	-	-	75,166	70,184
Cash funds this year end	69,918	-	-	69,918	75,166

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash and cash equivalents	69,918	-	-
		-	-	-
		-	-	-
	Total cash funds	69,918	-	-
(agree balances with receipts and payments account(s))				

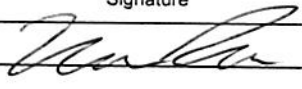
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature 	Print Name VICTORIA PARR	Date of approval 21.8.24
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Appendix 2:



A.ALLEN & SON
CHARTERED ACCOUNTANTS

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I report on the accounts for the year ended 31st October 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Darren Cooper BA (Hons) F.C.A. C.T.A.
45 Union Road
New Mills
High Peak
SK22 3EL

14 August 2024

T: 01663 744845 E: mail@aallenandson.co.uk A: 45 Union Road, New Mills,
F: 01663 747790 W: www.aallenandson.co.uk High Peak, SK22 3EL

A Allen & Son Limited

Director: D.C. Cooper BA (Hons) BFP FCA CTA

Company No: 07120823 Registered in England and Wales

Registered to carry on Audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales.

Details about our audit registration can be viewed at auditregister.org.uk under reference number C002470470

DISLEY UNDER FIVES

England & Wales - Charity number 1175179

Accounts

DISLEY UNDER FIVES PRESCHOOL

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12 MONTH PERIOD ENDED 31 OCTOBER 2022

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For the purposes of the accounts for this period, I **recommend that Disley Under Fives continues to report on a receipts and payments basis of accounting** (cash accounting) for this period, as the gross income remains less than £250,000 per annum – this would also be a continuation in accounting policy from the previous period.

The committee should note that this needs to be monitored, for if this threshold is exceeded, the accounts for the CIO will need to be prepared on an accruals basis in accordance with the 2008 Regulations and SORP as mentioned above.

The committee should also note these accounts, owing to the gross income being more than £25,000 in the period relevant for the CIO, require an independent review. We have engaged A. Allen & Son Ltd, a firm of Chartered Accountants and Statutory Auditors, to conduct an independent review. The independent examiner's report is enclosed, as addressed to the trustees.

I recommend that Disley Under Fives, with the approval of the committee of trustees and, on the basis of no material concerns by the independent examiner, file the attached accounts and report with the Charity Commission, accompanying the required Annual Return for the period.

Covid-19 (Coronavirus) Pandemic

It should be noted that while the setting was affected by the Covid-19 (Coronavirus) pandemic in the previous 2 periods of account, the period in question here is the first full 12 month period without certain circumstances directly attributable to the pandemic or government restrictions. It is therefore advisable that any party assessing the financial performance and position of the charity in comparison to previous years should take this into account.

Income

Fee income was similar for the current period against the prior 12 month period; however, overall income was 4.5% lower year-on-year. This is a result of the setting have no further claims in the period under review under the UK Government's Coronavirus Job Retention Scheme, which was claimed in the prior period in order to offset a fall in income due to setting closures and a commensurate fall in Cheshire East Council funding. The setting did receive a larger community fund grant from the Co-op in comparison to the prior year, plus a higher level of interest income, partly due to increases in interest rates vs historically low rates seen in previous years.

Overall, the setting's underlying income base remains dominated by funding from public sources (Cheshire East Council), albeit with a an approximate 10-12% increase in additional hours paid by parents/guardians in comparison to the average over the past few years.

Expenses

Payroll costs were materially lower in the current period compared to the previous 12 months. While the setting has seen an increase in payroll costs over the past years, this underlying trend has been driven by increases in the National Minimum Wage and Living Wage, as well as local market conditions. Note that the higher payroll cost in the prior year was, in part, driven by additional hours required by management in a period still marked by the pandemic and its restrictions, plus the charity opted to continue paying staff for planned hours despite closures/absences (as the charity continued to receive public funding and made claims under the Coronavirus Job Retention Scheme).

There were several notable falls in expenditure in the period vs last year, as follows:

- A lower level of non-recurring expenditure totalling £2,210, mostly to replace IT equipment (vs £16,758 in the prior year for renovations and development of the external part of the setting).
- £1,500 (equivalent to one quarter) rent less than prior year – however, it should be noted that there are some timing differences around school term dates. An amount last year was required to bring the account up to date and £6,000 per annum is more representative of the year's actual cost.
- A notable, but small decrease in professional and other services. In the prior year, some non-recurring expenditure had arisen on services relating to external area refurbishments, but also accountancy services relating to the CJRS grant claims.

Overall, after taking account of non-recurring refurbishment costs and the exceptional payroll costs in the prior year, the setting has seen modest increases in its cost base, specifically its dominant payroll/staffing costs (c85% of total costs), which is reflective of increasing National Minimum Wage and Living Wage rates as well as local market conditions.

Net surplus/deficit

Disley Under Fives generated a net surplus/profit of £4,982 in the current period. The previous 12 months to 31 October 2021 resulted in a net deficit/loss of £16,950.

Excluding the non-recurring renovation costs and some professional fees noted above, Disley Under Fives generated a net underlying surplus of £8,019 in the current period. This is in comparison to a very small underlying surplus of £636 (excluding the impact of additional pay during the pandemic and refurbishment costs) in the prior period.

Cash at bank

During this period, Disley Under Fives continued to operate its banking facilities with CAF Bank.

The cash balance reported on 31 October 2021 was £75,166, compared to that on 31 October 2021 of £70,184. Note that the charity has no overdraft, prepaid cards or other debt facility.

Capital reserves

Reflecting the transactions above, Disley Under Fives' capital reserves increased from £70,184 as of 31 October 2021 to £75,166 as of 31 October 2022.

Statement

These annual accounts for the CIO of Disley Under Fives are to my belief, a true and fair reflection of the preschool funds for the 12 month period to 31 October 2022.



Philip Robinson

Treasurer

30 August 2023

Enc

Appendix 1 – Receipts and payments account for Disley Under Fives (CIO) to 31 October 2022

Appendix 2 – Independent examiner's report to the trustees of Disley Under Fives for the period to 31 October 2022

Appendix 1:



CHARITY COMMISSION
FOR ENGLAND AND WALES

Disley Under Fives

1175179

Receipts and payments accounts

CC16a

For the period
from

01-Nov-21

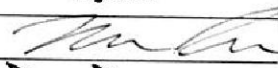

To

31-Oct-22

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees Received	£123,166.29	-	-	123,166	123,611
Fund Generation - Fund Raising	£1,276.10	-	-	1,276	381
Charitable Activities	-	-	-	-	-
Investment Income	£142.51	-	-	143	7
Other Income	£0.00	-	-	-	6,521
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	124,585	-	-	124,585	130,521
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	124,585	-	-	124,585	130,521
A3 Payments					
Payroll, Tax/NI (inc Pension)	£101,347.88	-	-	101,348	112,322
Rent and Rates	£6,000.00	-	-	6,000	7,500
Travel Expenses	£55.65	-	-	56	-
Telephone and Computer	£120.55	-	-	121	564
Equipment Hire and Rental	£0.00	-	-	-	-
Fines and Penalties	£0.00	-	-	-	-
General Expenses	£4,021.00	-	-	4,021	5,540
Bank Charges	£87.00	-	-	87	90
Professional Fees and Other Services	£5,761.40	-	-	5,761	4,697
Refurbishment and renovation	£2,209.78	-	-	2,210	16,758
	-	-	-	-	-
Sub total	119,603	-	-	119,603	147,471
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	119,603	-	-	119,603	147,471
Net of receipts/(payments)	4,982	-	-	4,982	- 16,950
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	70,184	-	-	70,184	87,135
Cash funds this year end	75,166	-	-	75,166	70,184

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash and cash equivalents	75,166	-	-
		-	-	-
		-	-	-
	Total cash funds	75,166	-	-
	(agree balances with receipts and payments account(s))			
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		VICTORIA PARR	30/8/2023	
		Philip Robinson	30/8/2023	

Appendix 2:



A.ALLEN & SON
CHARTERED ACCOUNTANTS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISLEY UNDER FIVES PRE-SCHOOL

I report on the accounts for the year ended 31st October 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Darren Cooper BA (Hons) F.C.A. C.T.A.
45 Union Road
New Mills
High Peak
SK22 3EL

29 August 2023

T: 01663 744845 E: mail@aallenandson.co.uk A: 45 Union Road, New Mills,
F: 01663 747790 W: www.aallenandson.co.uk High Peak, SK22 3EL

A Allen & Son Limited

Director: D C Cooper BA (Hons) BFP FCA CTA

Company No: 07120823 Registered in England and Wales

Registered to carry on Audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales.

Details about our audit registration can be viewed at auditregister.org.uk under reference number C002470470.

DISLEY UNDER FIVES

England & Wales - Charity number 1175179

Accounts

DISLEY UNDER FIVES PRESCHOOL

TREASURERS REPORT with FINANCIAL STATEMENTS AND NOTES

12 MONTH PERIOD ENDED 31 OCTOBER 2021

I attach the accounts with this report regarding the financial performance and position of Disley Under Fives for the period stated above. As the committee of trustees of the charity considers this report, I would like to remind the committee of our obligations, the appropriate financial reporting framework and any requirements for independent review or audit.

Applicable framework and requirements

All charities are required to prepare accounts and, in the case of registered charities, file accounts per the required accounting framework with the trustees' annual report and an annual return. For a Charitable Incorporated Organisation (CIO) such as Disley Under Fives, note that it is a charity registered as a body corporate under Part 11 of the Charities Act 2011. While a body corporate under this legislation, it is not a charitable company, which means a company formed and registered with Companies House under the Companies Act 2006 and which is established for exclusively charitable purposes.

This distinction is important for the relevant and appropriate accounting framework. CIOs may opt to prepare their accounts on a receipts and payments basis if their gross income is less than £250,000. Otherwise the accounts are prepared on an accruals basis, in accordance with The Charities (Accounts and Reports) Regulations 2008 and The Statement of Recommended Practice - Accounting and Reporting by Charities, issued in March 2005 ("SORP").

For the purposes of the accounts for this period, I recommend that Disley Under Fives continues to report on a receipts and payments basis of accounting (cash accounting) for this period, as the gross income is less than £250,000 – this would also be a continuation in accounting policy from the previous period.

The committee should note that this needs to be monitored, for if this threshold is exceeded, the accounts for the CIO will need to be prepared on an accruals basis in accordance with the 2008 Regulations and SORP as mentioned above.

The committee should also note these accounts, owing to the gross income being more than £25,000 in the period relevant for the CIO, require an independent review. We have engaged A. Allen & Son Ltd, a firm of Chartered Accountants and Statutory Auditors, to conduct an independent review. The independent examiner's report is enclosed, as addressed to the trustees.

I recommend that Disley Under Fives, with the approval of the committee of trustees and, on the basis of no material concerns by the independent examiner, file the attached accounts and report with the Charity Commission, accompanying the required Annual Return for the period.

Covid-19 (Coronavirus) Pandemic

It should be noted that, similar to the previous period, the setting was affected by the Covid-19 (Coronavirus) pandemic and the setting was closed for some time, owing primarily to staff absences. Disley Under Fives continued to claim funding from Cheshire East Council and it did make claims under the Coronavirus Job Retention Scheme (CJRS).

As a point of public record, the committee for Disley Under Fives wishes to recognise the additional efforts and hard work of charity management and staff during the pandemic period.

Income

Fee income was marginally higher for the current period against the prior 12 month period. This was driven by continuing claims under the UK Government's Coronavirus Job Retention Scheme, which partially offset a fall in income due to setting closures and a commensurate fall in Cheshire East Council funding. For comparison, the income from additional hours (i.e. not public funding) was comparable to the period ended 31 October 2019, i.e. pre-pandemic.

Income from fundraising activities was comparable to the previous year, but still low in comparison to prior years, partly due to limitations on such activities with pandemic restrictions in force.

Expenses

Payroll costs were higher in the current period compared to the previous 12 months. This was driven by several factors. First, material increases in hourly rates as the setting reviewed staffing in light of changes to the National Minimum Wage and Living Wage, plus market conditions in the local area. In line with the policy for the previous period, the charity continued to pay staff for planned hours in operation, regardless of setting closures in the period. Second, due to increased demands on setting management in this period, additional working hours were incurred, resulting in additional pay.

There were several notable increases in expenditure in the period compared to the prior period.

Non-recurring expenditure was incurred for renovations and development of the external part of the setting totalling £16,758. Some small, non-recurring expenditure also arose in relation to professional and other services, notably accountancy services relating to the CJRS grant claims.

Additional expenditure that is considered recurring (or potentially recurring) in nature, which was higher than the previous period, concerned training and development costs (external courses and licences for access to learning materials for staff) and staff entertainment costs, totalling approximately £2,000 within professional and other services.

The other material increase in recurring expenditure was in relation to the setting lease. The £7,500 payments in the period includes outstanding sums from the prior period and current period liabilities up to the end of June 2021. Accordingly, we expect additional amounts to be paid in the following period in addition to liabilities settled for that period itself.

Net surplus/deficit

Disley Under Fives generated a net deficit/loss of £16,950 in the current period. The previous 12 months to 31 October 2020 resulted in a net surplus of £34,891.

Excluding the non-recurring renovation costs and some professional fees noted above, Disley Under Fives generated a very small underlying surplus of £636 (excluding the impact of additional pay during the pandemic, as noted above).

Cash at bank

During this period, Disley Under Fives continued to operate its banking facilities with CAF Bank.

The cash balance reported on 31 October 2021 was £70,184, compared to that on 31 October 2020 of £87,135. Note that the charity has no overdraft, prepaid cards or other debt facility.

Capital reserves

Reflecting the transactions above, Disley Under Fives' capital reserves decreased from £87,135 as of 31 October 2020 to £70,184 as of 31 October 2021.

Statement

These annual accounts for the CIO of Disley Under Fives are to my belief, a true and fair reflection of the preschool funds for the 12 month period to 31 October 2021.

Philip Robinson

Treasurer

29 August 2022

Enc

Appendix 1 – Receipts and payments account for Disley Under Fives (CIO) to 31 October 2021

Appendix 2 – Independent examiner's report to the trustees of Disley Under Fives for the period to 31 October 2021



Receipts and payments accounts

For the period from	01-Nov-20	To	31-Oct-21
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees Received	£123,611.16	-	-	123,611	127,661
Fund Generation - Fund Raising	£380.82	-	-	381	351
Charitable Activities	-	-	-	-	-
Investment Income	£7.47	-	-	7	35
Other Income	£6,521.30	-	-	6,521	1,776
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	130,521	-	-	130,521	129,824
A2 Asset and investment sales, (see table),					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	130,521	-	-	130,521	129,824
A3 Payments					
Payroll, Tax/NI (inc Pension)	£112,322.24	-	-	112,322	88,267
Rent and Rates	£7,500.00	-	-	7,500	-
Travel Expenses	£0.00	-	-	-	51
Telephone and Computer	£564.07	-	-	564	267
Equipment Hire and Rental	£0.00	-	-	-	-
Fines and Penalties	£0.00	-	-	-	200
General Expenses	£5,540.02	-	-	5,540	4,984
Bank Charges	£90.00	-	-	90	60
Professional Fees and Other Services	£4,696.65	-	-	4,697	1,104
Refurbishment and renovation	£16,758.24	-	-	16,758	-
	-	-	-	-	-
Sub total	147,471	-	-	147,471	94,932
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	147,471	-	-	147,471	94,932
Net of receipts/(payments)	- 16,950	-	-	- 16,950	34,891
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	87,135	-	-	87,135	52,243
Cash funds this year end	70,184	-	-	70,184	87,135

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash and cash equivalents	70,184	-	-
		-	-	-
	Total cash funds	70,184	-	-

(agree balances with receipts and payments account(s))

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	VICTORIA PAER	29.8.22

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISLEY UNDER FIVES PRE-SCHOOL**

I report on the accounts for the year ended 31st October 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Darren Cooper BA (Hons) F.C.A. C.T.A.
45 Union Road
New Mills
High Peak
SK22 3EL

24 August 2022

DISLEY UNDER FIVES

England & Wales - Charity number 1175179

Accounts

DISLEY UNDER FIVES PRESCHOOL

TREASURERS REPORT with FINANCIAL STATEMENTS AND NOTES

12 MONTH PERIOD ENDED 31 OCTOBER 2020

I attach the accounts with this report regarding the financial performance and position of Disley Under Fives for the period stated above. As the committee of trustees of the charity considers this report, I would like to remind the committee of our obligations, the appropriate financial reporting framework and any requirements for independent review or audit.

Applicable framework and requirements

All charities are required to prepare accounts and, in the case of registered charities, file accounts per the required accounting framework with the trustees' annual report and an annual return. For a Charitable Incorporated Organisation (CIO) such as Disley Under Fives, note that it is a charity registered as a body corporate under Part 11 of the Charities Act 2011. While a body corporate under this legislation, it is not a charitable company, which means a company formed and registered with Companies House under the Companies Act 2006 and which is established for exclusively charitable purposes.

This distinction is important for the relevant and appropriate accounting framework. CIOs may opt to prepare their accounts on a receipts and payments basis if their gross income is less than £250,000. Otherwise the accounts are prepared on an accruals basis, in accordance with The Charities (Accounts and Reports) Regulations 2008 and The Statement of Recommended Practice - Accounting and Reporting by Charities, issued in March 2005 ("SORP").

For the purposes of the accounts for this period, **I recommend that Disley Under Fives continues to report on a receipts and payments basis of accounting** (cash accounting) for this period, as the gross income is less than £250,000 – this would also be a continuation in accounting policy from the previous period.

The committee should note that this needs to be monitored, for if this threshold is exceeded, the accounts for the CIO will need to be prepared on an accruals basis in accordance with the 2008 Regulations and SORP as mentioned above.

The committee should also note these accounts, owing to the gross income being more than £25,000 in the period relevant for the CIO, require an independent review. We have engaged A. Allen & Son Ltd, a firm of Chartered Accountants and Statutory Auditors, to conduct an independent review. The independent examiner's report is enclosed, as addressed to the trustees.

I recommend that Disley Under Fives, with the approval of the committee of trustees and, on the basis of no material concerns by the independent examiner, file the attached accounts and report with the Charity Commission, accompanying the required Annual Return for the period.

Covid-19 (Coronavirus) Pandemic

It should be noted that the setting was affected by the Covid-19 (Coronavirus) pandemic and, for part of the period, the setting was closed in accordance with HM Government's restrictions. From a financial perspective, Disley Under Fives continued to claim funding from Cheshire East per guidance from HM Government and, for the time when the setting could re-open (albeit with limited capacity), Disley Under Fives did make small claims under the Coronavirus Job Retention Scheme with the intention to offset the fall in income arising from the limitation in additional hours provision

beyond the time covered by Cheshire East Council funding. As per HM Government guidance, Disley Under Fives sought to keep staff in employment in anticipation of a return to a pre-pandemic level of provision and such claims were considered necessary to mitigate the risk of staff redundancies.

Income

Fee income was marginally higher for the current period against the prior 12 month period. This was due to maintained funding from Cheshire East Council (despite closures and restrictions), plus a small claim under the UK Government's Coronavirus Job Retention Scheme, which partially offset a fall in income due to limitations on the provision of additional hours beyond those covered by funding from Cheshire East Council.

Income from fundraising activities was slightly higher than the previous year, but still low in comparison to prior years, partly due to limitations on such activities with pandemic restrictions in force.

Expenses

Payroll costs were higher in the current period compared to the previous 12 months. Certain increases in salaries and wages were agreed prior to the outset of the pandemic and, with work patterns "frozen" for the purposes of payroll during the closure of the setting, the payroll costs incurred were reflective of what Disley Under Fives expected if the setting had remained open and operating at normal capacity.

Certain categories were lower than the previous period though. Again, with the setting closed for several months, regular operating expenses/purchases for the setting were lower as a result. In addition, payment of rent had been delayed, but these outflows are expected to be reflected in the results for the next financial year. The setting's expenditure was also slightly lower in comparison to last year as there were no remaining costs to incur relating to the setting renovation and temporary move to alternative premises as in prior periods.

Net surplus/deficit

Disley Under Fives generated a net surplus of £34,891 in the current period. The previous 12 months to 31 October 2019 resulted in a net surplus of £25,387.

Cash at bank

During this period, Disley Under Fives operated its banking facilities through CAF Bank, having closed its former accounts with the Royal Bank of Scotland.

The cash balance reported at 31 October 2020 was £87,135. This does not include any overdraft, prepaid cards (no longer in use) or other debt facility, as none are available to the charity during the period.

Cash increased from the aggregate balances of £52,243 as of 31 October 2019.

Capital reserves

Reflecting the transactions above, Disley Under Fives' capital reserves increased from £52,243 to £87,135 as of 31 October 2020.

Statement

These annual accounts for the CIO of Disley Under Fives are to my belief, a true and fair reflection of the preschool funds for the 12 month period to 31 October 2020.

Philip Robinson

Treasurer

18 June 2021

Enc

Appendix 1 – Receipts and payments account for Disley Under Fives (CIO) to 31 October 2020

Appendix 2 – Independent examiner's report to the trustees of Disley Under Fives for the period to 31 October 2020



CHARITY COMMISSION
FOR ENGLAND AND WALES

Disley Under Fives

1175179

Receipts and payments accounts

CC16a

For the period from	01-Nov-19	To	31-Oct-20
---------------------	-----------	----	-----------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees Received	£127,660.75	-	-	127,661	121,792
Fund Generation - Fund Raising	£351.26	-	-	351	194
Charitable Activities	-	-	-	-	-
Investment Income	£35.09	-	-	35	61
Other Income	£1,776.43	-	-	1,776	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	129,824	-	-	129,824	122,048
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	129,824	-	-	129,824	122,048
A3 Payments					
Payroll, T & NI (inc Pension)	£88,266.79	-	-	88,267	82,440
Rent and Rates	£0.00	-	-	-	4,705
Travel Expenses	£50.80	-	-	51	52
Telephone and Computer	£267.07	-	-	267	885
Equipment Hire and Rental	£0.00	-	-	-	96
Maintenance	£0.00	-	-	-	-
General Expenses	£4,983.62	-	-	4,984	7,678
Bank Charges	£60.00	-	-	60	79
Professional Fees	£1,104.00	-	-	1,104	726
Fines and Penalties	£200.00	-	-	200	-
Sub total	94,932	-	-	94,932	96,660
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	94,932	-	-	94,932	96,660
Net of receipts/(payments)	34,891	-	-	34,891	25,387
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	52,243	-	-	52,243	26,856
Cash funds this year end	87,135	-	-	87,135	52,243

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash and cash equivalents	87,135	-	-
		-	-	-
		-	-	-
	Total cash funds	87,135	-	-

(agree balances with receipts and payments accounts)

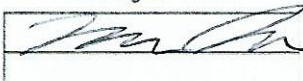
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	VICTORIA PARR	22.7.2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DISLEY UNDER FIVES PRE-SCHOOL**

I report on the accounts for the year ended 31st October 2020.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

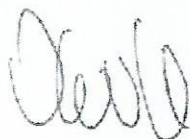
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Darren Cooper BA (Hons) F.C.A. C.T.A.
45 Union Road
New Mills
High Peak
SK22 3EL

17 June 2021