

ASTON PRE-SCHOOL (CIO)

England & Wales · Charity number 1176057

Details

Status Registered

Legal form CIO

Registered 2017-12-01

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

Contact

Address Aston Village Hall
New Park Lane
Stevenage
Hertfordshire
SG2 7ED

Phone 07790995175

Email preschoolaston@gmail.com

Website <http://www.astonpreschool.co.uk/>

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:1 PROMOTING THEIR CARE AND SAFETY 2 PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT3 PROMOTING THEIR HEALTH AND WELLBEING4 PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS5 PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO AND;6 FURTHERING THE AIMS OF THE PRESCHOOL LEARNING ALLIANCE

Activities: The Charity offers pre-school education to children aged 2-5 years.

Classification

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

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£89,694	£94,174	-	-
2023-08-31	£98,680	£96,425	-	-
2022-08-31	£91,828	£81,798	-	-
2021-08-31	£96,792	£83,600	-	-
2020-08-31	£76,260	£84,129	-	-

Trustees

Name	Role	Appointed
Danielle Elaine Swain		2021-05-14
Jemma Howard		2024-07-01
Jemma Sarah Douglass		2019-12-02
Rebecca Evelyn Dilley		2022-03-23
Rosie James		2024-11-01

ASTON PRE-SCHOOL (CIO)

England & Wales - Charity number 1176057

Accounts

Charity Number: 1176057

ASTON PRE-SCHOOL (CIO)

ANNUAL REPORT AND RECEIPT AND PAYMENT ACCOUNTS

YEAR ENDED 31 AUGUST 2024

ASTON PRESCHOOL (CIO)

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31 AUGUST 2024

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ASTON PRESCHOOL (CIO)

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Jemma Douglass (Finance)
Charmaine Vassie (Human
Resources) Rebecca Dilley
Nikki Wilby (Nominated Person)
Danielle Swain (Secretary)

Officer

Melanie Wickens, Preschool
Manager

**Charity registered number
1176057**

Aston Preschool (CIO)

Aston Village Hall,
New Park Lane , Aston
Stevenage,
Hertfordshire
SG2 7ED

Accountant

**John Baucutt
FICB Chartered MCIPD**

6 Grace Way,
Pin Green,
Stevenage,
Hertfordshire,
SG1 5AA

ASTON PRESCHOOL (CIO)

TRUSTEES **REPORT** FOR THE
YEAR ENDED 31 AUGUST 2024

Structure, Governance and Management

Constitution

Method of appointment or election of trustees

The trustees have the power to appoint new trustees and in the event of a new appointment, appropriate training and induction procedures are arranged.

Appointments are completed at the annual general meeting.

Objectives and Activities

The charity's key objectives are the development and education of children between the ages of 2-4. This is achieved by promoting their care and safety, supporting their education, and encouraging parental involvement.

Additionally, their health and wellbeing are also given importance, and services are provided to support them, their families, and carers.

Achievements And Performance

During the year, the charity continued to provide education for children below compulsory school age. The preschool registers were full, with a waiting list for available spaces maintained. The charity continued to support children from a wide range of backgrounds and provided additional support where needed.

ASTON PRESCHOOL (CIO)

TRUSTEES' REPORT FOR THE
YEAR ENDED 31 AUGUST 2024

Financial Review

During the year, the charity received total income of £89,694 and had total costs of £94,174 giving a loss of (£4,480)

ASTON PRESCHOOL (CIO)

INDEPENDENT EXAMINER'S REPORT F YEAR ENDED 31 AUGUST 2024

Independent Examiner's Report to the Trustees of Aston PreSchool

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2024 which are set out on pages 5 and 6.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 Of the Act; or 2. the accounts do not accord with those records; or 3. the accounts do 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.

Signed:  Dated 30/04/2025

John R Baucutt
FICB Chartered MCIPD

6 Grace Way
Pin Green
Stevenage
Hertfordshire
SG1 5AA

ASTON PRESCHOOL (CIO)
RECEIPTS AND PAYMENTS FOR THE
YEAR ENDED 31 AUGUST 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Receipts				
Fees	18,284		18,284	18,098
Funding (Herts CC)	70,732		70,732	80,176
Fundraising	423		423	303
School Uniform Sales	58		58	94
Lunch Club	0		0	9
Bank Interest	197		197	0
TOTAL RECEIPTS	89,694		89,694	98,680
Payments				
Wages	77,848		77,848	78,800
Hire of Hall	8,599		8,599	7,874
Consumables	234		234	223
Non-Consumables	1,685		1,685	3,385
Telephone/Internet	318		318	348
Staff Training	419		419	604
Accountant Fees/Administration	2,244		2,244	2,610
Cost of Fundraising	65		65	562
Insurances/Licenses	1,825		1,825	1,182
Uniform Purchase Costs	175		175	629
Archive	79		79	70
Bank Charges	40		40	0
Miscellaneous	643		643	138
TOTAL PAYMENTS	£ 94,174		£94,174	£96,425
SURPLUS/(DEFICIT) FOR THE YEAR	(£4,480)		(£4,480)	£2,255

ASTON PRESCHOOL (CIO)

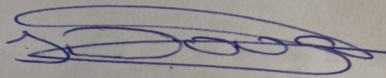
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Cash funds				
Bank Current account	57,163	-	57,163	59,877
HSBC Savings Account	10,328		10,328	10,122
Barclays Bank Reserve account	102,081	-	102,081	102,081
Petty Cash	0		0	200
Rising Stars	672		672	0
Voucher Control	(272)		(272)	0
TOTAL ASSETS	£169,972		£169,972	£172,280

The report and accounts were approved by the trustees on the 30 April 2025 and is signed on its behalf by:

Jemma Douglass

Signed:



Chair of Trustees

ASTON PRE-SCHOOL (CIO)

England & Wales - Charity number 1176057

Accounts

Charity Number: 1176057

ASTON PRE-SCHOOL (CIO)

ANNUAL REPORT AND RECEIPT AND PAYMENT ACCOUNTS

YEAR ENDED 31 AUGUST 2023

ASTON PRESCHOOL (CIO)

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ASTON PRESCHOOL (CIO)

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2023

Trustees

Jemma Douglass (Chair & Finance)

Charmaine Vassie (Human Resources)

Rebecca Dilley (Nominated Person)

Nikki Wilby (Nominated Person)

Danielle Swain (Secretary)

Officer

Melanie Wickens, Preschool Manager

Charity registered number 1176057

Aston Preschool (CIO)

Aston Village Hall,
New Park Lane , Aston
Stevenage,
Hertfordshire
SG2 7ED

Accountant

John Baucutt
FICB Chartered MCIPD

6 Grace Way,
Pin Green,
Stevenage,
Hertfordshire,
SG1 5AA

ASTON PRESCHOOL (CIO)

TRUSTEES **REPORT** FOR THE
YEAR ENDED 31 AUGUST 2023

Structure, Governance and Management

Constitution

Method of appointment or election of trustees

The trustees have the power to appoint new trustees and in the event of a new appointment, appropriate training and induction procedures are arranged.

Appointments are completed at the annual general meeting.

Objectives and Activities

The charity's key objectives are the development and education of children between the ages of 2-4. This is achieved by promoting their care and safety, supporting their education, and encouraging parental involvement.

Additionally, their health and wellbeing are also given importance, and services are provided to support them, their families, and carers.

Achievements And Performance

During the year, the charity continued to provide education for children below compulsory school age. The preschool registers were full, with a waiting list for available spaces maintained. The charity continued to support children from a wide range of backgrounds and provided additional support where needed.

ASTON PRESCHOOL (CIO)

TRUSTEES' REPORT FOR THE
YEAR ENDED 31 AUGUST 2023

Financial Review

During the year, the charity received total income of £98,680 and had total costs of £96,425 giving a surplus of £2,255.

ASTON PRESCHOOL (CIO)

INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 31 AUGUST 2023

Independent Examiner's Report to the Trustees of Aston PreSchool

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 August 2023 which are set out on pages 5 and 6.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 Of the Act; or 2. the accounts do not accord with those records; or 3. the accounts do 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'

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.

Signed:  Dated 21 June 2024

John R Baucutt
FICB Chartered MCIPD

6 Grace Way
Pin Green
Stevenage
Hertfordshire
SG1 5AA

ASTON PRESCHOOL (CIO)

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Receipts				
Fees	18,098		18,098	12,267
Funding (Herts CC)	80,176		80,176	78,618
Fundraising	303		303	581
School Uniform Sales	94		94	357
Lunch Club	9		9	-
Miscellaneous				5
TOTAL RECEIPTS	98,680		98,680	91,828
Payments				
Wages	78,800		78,800	65,132
Hire of Hall	7,874		7,874	6,505
Consumables	223		223	599
Non-Consumables	3,385		3,385	1,091
Telephone/Internet	348		348	342
Staff Training	604		604	2,701
Accountant Fees/Administration	2,610		2,610	2,604
Cost of Fundraising	562	-	562	13
Insurances/Licenses	1,182		1,182	343
Uniform Purchase Costs	629		629	638
Archive	70		70	
Miscellaneous	138		138	780
TOTAL PAYMENTS	96,425		96,425	80,748
SURPLUS/(DEFICIT) FOR THE YEAR	2,255		2,255	11,080

ASTON PRESCHOOL (CIO)

STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Cash funds				
Bank Current account	59,877	-	59,877	59,979
HSBC Savings Account	10,122		10,122	10,037
Barclays Bank Reserve account	102,081	-	102,081	102,081
Petty Cash	200		200	200
TOTAL ASSETS	172,280		172,280	172,297

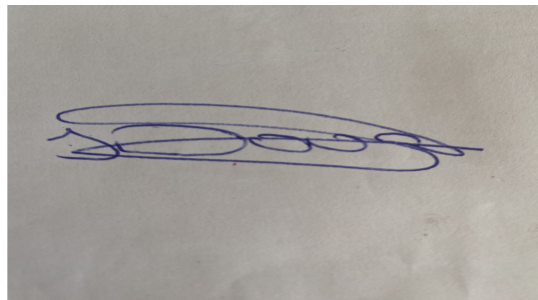
The report and accounts were approved by the trustees on the 21 June 2024 and is signed on its behalf by:

Jemma Douglass

Signed:

Chair of Trustees

Date 21/06/2024



ASTON PRE-SCHOOL (CIO)

England & Wales - Charity number 1176057

Accounts



Rgd Charity No 1176057

Aston Pre-school

Aston Village Hall

New Park Lane

Stevenage

Hertfordshire

SG2 7ED

Regd Charity No 1176057

Trustees' Annual Report

For the period 1 September
2021 to 31 August 2022

Section A: Reference and Administration Details

Charity name	Aston Preschool (CIO)
Registered Charity Number	1176057
Address	Aston Village Hall New Park Lane Stevenage Hertfordshire SG2 7ED

Names of the charity trustees who manage the charity

Charmaine Vassie, Human Resources
Jemma Douglass, Finance
Nikki Wilby, Nominated Person
Danielle Swain, Secretary
Rebecca Dilley, Nominated Person

Section B: Structure, Governance and Management

Type of governing document	Constitution
How the charity is constituted	Preschool
Trustee selection methods	Appointed by Committee

Section C: Objectives and activities

Aston Preschool is a charity funded preschool. It's aims and objectives are to provide opportunities to develop and enhance the education of children of 2 and a half to 5 years old, following the legal statutory guidance of the Early Years Foundation Stage. It is based in the heart of the community of the village of Aston with strong links with the community, local feeder school(s) and outside agencies.

Section D: Summary of the main activities undertaken for the public benefit in relation to these objectives

Aston Preschool offers appropriate play, education and care facilities, working in partnership with parents, the community, outside agencies and the local feeder school(s) in ensuring that all opportunities are offered to children whatever their race, culture, religion or means of ability. The curriculum offered covers and supports the Early Years Foundation Stage. The charity runs 9 sessions per week in term time. The experienced staff are, committed and dedicated to offering quality 'learning through play', ensuring that through careful observations and assessments, all children have access and support to achieve their full potential. Parents are involved in raising funds to provide age/stage and special needs appropriate equipment, resources and experiences. Staff are committed to attending ongoing relevant training courses to ensure that all children and their parents receive quality early years' experience and care. We keep in mind the Charity Commissioning Guidance on public benefit.

Section E: Achievements and Performance

The charity continued to operate effectively throughout this year benefitting preschool aged children. We hosted a wide range of events for the children, including graduation, sports day and a nativity play.

Section F: Financial Review

The charity's policy on reserves is to cover staff redundancy payments and any reductions in the number of children attending the preschool.

Details of any funds materially in deficit. The Receipts and Expenditure account made a profit of £10,030 due to an increase in the number of children attending the school.


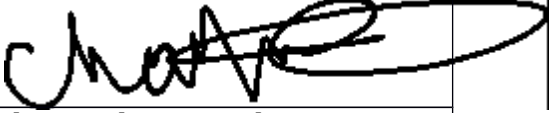
Section G: Other Optional Information

The management consists entirely of volunteers except for the preschool manager who attends all meetings. They contribute by being responsible for the running of this charity and its financial management, staff recruitment, establishing and reviewing policies/procedures and other such responsibilities.

Section H: Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees :

		
Full Name	Jemma Douglass	Charmaine Vassie
Position	Financial Services	Financial Services
Date		

Charity registration number: 1176057

ACCOUNTING PERIOD DATA REFRESH REQUIRED
Select the Refresh button on the Summary or Disclosure tab

Aston Pre-School (CIO)

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Aston Pre-School (CIO)

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Statement of Financial Activities	4
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Aston Pre-School (CIO)

Reference and Administrative Details

Trustees	Charmaine Vassie, Human Resources Jemma Douglass, Finance Nikki Wilby, Nominated Person Danielle Swain, Secretary Rebecca Dilley
Other Officers	Melanie Wickens, Pre-School Manager
Charity Registration Number	1176057
Independent Examiner	Stocker Accounting 3 Dimsdale Walk Plaistow London E13 0LW
Accountants	Stocker Accounting 3 Dimsdale Walk Plaistow London E13 0LW

Aston Pre-School (CIO)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16 June 2023 and signed on its behalf by:

Aston Pre-School (CIO)

Independent Examiner's Report to the trustees of Aston Pre-School (CIO)

I report to the trustees on my examination of the accounts of Aston Pre-School (CIO) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of Aston Pre-School (CIO) 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 Aston Pre-School (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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Aston Pre-School (CIO) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Tom Stocker

3 Dimsdale Walk
Plaistow
London
E13 0LW

16 June 2023

Aston Pre-School (CIO)

Statement of Financial Activities for the Year Ended 31 August 2022

	Note	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies		79,561	79,561	80,357
Charitable activities		<u>12,267</u>	<u>12,267</u>	<u>16,435</u>
Total Income		<u>91,828</u>	<u>91,828</u>	<u>96,792</u>
Expenditure on:				
Charitable activities		(13,156)	(13,156)	(13,426)
Other expenditure	5	<u>(68,642)</u>	<u>(68,642)</u>	<u>(70,174)</u>
Total Expenditure		<u>(81,798)</u>	<u>(81,798)</u>	<u>(83,600)</u>
Net movement in funds		10,030	10,030	13,192
Reconciliation of funds				
Total funds brought forward		<u>161,217</u>	<u>161,217</u>	<u>146,975</u>
Total funds carried forward	12	<u><u>171,247</u></u>	<u><u>171,247</u></u>	<u><u>160,167</u></u>

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

The funds breakdown for 2021 is shown in note 12.

Aston Pre-School (CIO)
(Registration number: 1176057)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	10	172,297	161,217
Creditors: Amounts falling due within one year	11	<u>(1,050)</u>	<u>(1,050)</u>
Net assets		<u>171,247</u>	<u>160,167</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		<u>171,247</u>	<u>160,167</u>
Total funds	12	<u>171,247</u>	<u>160,167</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 16 June 2023 and signed on their behalf by:

Aston Pre-School (CIO)

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Aston Pre-School (CIO) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

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.

Aston Pre-School (CIO)

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

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's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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.

2 Income from donations and legacies

Aston Pre-School (CIO)

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

	Restricted funds	Total funds
	£	£
Grants, including capital grants;		
Government grants	78,618	78,618
Regular giving and capital donations	581	581
Donated services and facilities	358	358
Other income from donations and legacies	4	4
	<u>79,561</u>	<u>79,561</u>
Total for 2022	<u>79,561</u>	<u>79,561</u>
Total for 2021	<u>80,357</u>	<u>80,357</u>

3 Income from charitable activities

	Restricted funds	Total funds
	£	£
Pre-school activities	<u>12,267</u>	<u>12,267</u>
Total for 2022	<u>12,267</u>	<u>12,267</u>
Total for 2021	<u>16,435</u>	<u>16,435</u>

4 Expenditure on charitable activities

	Note	Restricted funds	Total funds
		£	£
Pre-school activities		12,106	12,106
Governance costs		<u>1,050</u>	<u>1,050</u>
Total for 2022		<u>13,156</u>	<u>13,156</u>
Total for 2021		<u>13,426</u>	<u>13,426</u>

Total expenditure
£

5 Other expenditure

	Note	Restricted funds	Total funds
		£	£
Allocated support costs		<u>68,642</u>	<u>68,642</u>
Total for 2022		<u>68,642</u>	<u>68,642</u>
Total for 2021		<u>70,174</u>	<u>70,174</u>

Aston Pre-School (CIO)

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

6 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total funds £
Audit fees		
Audit of the financial statements	1,050	1,050
Total for 2022	<u>1,050</u>	<u>1,050</u>
Total for 2021	<u>1,050</u>	<u>1,050</u>

7 Trustees remuneration and expenses

Trustees were reimbursed from the charity during the year.

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	200	200
Cash at bank	172,097	161,017
	<u>172,297</u>	<u>161,217</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,050	1,050
	<u>1,050</u>	<u>1,050</u>

Aston Pre-School (CIO)

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

12 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Restricted	161,217	91,828	(81,798)	171,247
	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Restricted	146,975	96,792	(83,600)	160,167

13 Analysis of net assets between funds

	Restricted funds £	Total funds at 31 August 2022 £
Current assets	172,297	172,297
Current liabilities	(1,050)	(1,050)
Total net assets	171,247	171,247
	Restricted funds £	Total funds at 31 August 2021 £
Current assets	161,217	161,217
Current liabilities	(1,050)	(1,050)
Total net assets	160,167	160,167

Aston Pre-School (CIO)

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

14 Analysis of net funds

	At 1 September 2021 £	Cash flow £	At 31 August 2022 £
Cash at bank and in hand		-	161,217
Bank overdraft		-	-
		-	161,217
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
Net amount		-	161,217
		At 1 September 2020 £	At 31 August 2021 £
Cash at bank and in hand		146,975	146,975
Net debt		146,975	146,975

Aston Pre-School (CIO)

Statement of Financial Activities by fund for the Year Ended 31 August 2022

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	79,561	80,357
Charitable activities	<u>12,267</u>	<u>16,435</u>
Total income	<u>91,828</u>	<u>96,792</u>
Expenditure on:		
Charitable activities	(13,156)	(13,426)
Other expenditure	<u>(68,642)</u>	<u>(70,174)</u>
Total expenditure	<u>(81,798)</u>	<u>(83,600)</u>
Net income	<u>10,030</u>	<u>13,192</u>
Net movement in funds	10,030	13,192
Reconciliation of funds		
Total funds brought forward	<u>161,217</u>	<u>146,975</u>
Total funds carried forward	<u><u>171,247</u></u>	<u><u>160,167</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	79,561	80,357
Charitable activities (analysed below)	<u>12,267</u>	<u>16,435</u>
Total income	<u>91,828</u>	<u>96,792</u>
Expenditure on:		
Charitable activities (analysed below)	(13,156)	(13,426)
Other expenditure (analysed below)	<u>(68,642)</u>	<u>(70,174)</u>
Total expenditure	<u>(81,798)</u>	<u>(83,600)</u>
Net income	<u>10,030</u>	<u>13,192</u>
Net movement in funds	10,030	13,192
Reconciliation of funds		
Total funds brought forward	<u>161,217</u>	<u>146,975</u>
Total funds carried forward	<u><u>171,247</u></u>	<u><u>160,167</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Funding	78,618	79,882
Fundraising Events	581	85
Bank interest receivable	(1)	85
Uniform	358	305
Miscellaneous income	5	-
	<u>79,561</u>	<u>80,357</u>
<i>Charitable activities</i>		
Fees	12,267	16,435
	<u>12,267</u>	<u>16,435</u>
<i>Charitable activities</i>		
Hall Hire	(6,504)	(7,147)
Refreshments	(348)	(220)
Administration	(2,912)	(2,737)
Non Consumable supplies	(1,091)	(710)
Consumable supplies	(599)	(672)
Uniform costs	(639)	(890)
Fundraising/Outings/Parties	(13)	-
Accountancy fees	(1,050)	(1,050)
	<u>(13,156)</u>	<u>(13,426)</u>
<i>Other expenditure</i>		
Wages and salaries	(65,132)	(66,594)
College Courses	(2,701)	(805)
Insurance/ Licenses	(35)	(909)
Telephone and fax	(343)	(327)
Miscellaneous expenses	(431)	(1,539)
	<u>(68,642)</u>	<u>(70,174)</u>

This page does not form part of the statutory financial statements.

Charity registration number: 1176057

ACCOUNTING PERIOD DATA REFRESH REQUIRED
Select the Refresh button on the Summary or Disclosure tab

Aston Pre-School (CIO)

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Aston Pre-School (CIO)

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Aston Pre-School (CIO)

Reference and Administrative Details

Trustees	Charmaine Vassie, Human Resources Jemma Douglass, Finance Nikki Wilby, Nominated Person Danielle Swain, Secretary Rebecca Dilley
Other Officers	Melanie Wickens, Pre-School Manager
Charity Registration Number	1176057
Independent Examiner	Stocker Accounting 3 Dimsdale Walk Plaistow London E13 0LW
Accountants	Stocker Accounting 3 Dimsdale Walk Plaistow London E13 0LW

Aston Pre-School (CIO)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16 June 2023 and signed on its behalf by:

Aston Pre-School (CIO)

Independent Examiner's Report to the trustees of Aston Pre-School (CIO)

I report to the trustees on my examination of the accounts of Aston Pre-School (CIO) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of Aston Pre-School (CIO) 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 Aston Pre-School (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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Aston Pre-School (CIO) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Tom Stocker

3 Dimsdale Walk
Plaistow
London
E13 0LW

16 June 2023

Aston Pre-School (CIO)

Statement of Financial Activities for the Year Ended 31 August 2022

	Note	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies		79,561	79,561	80,357
Charitable activities		<u>12,267</u>	<u>12,267</u>	<u>16,435</u>
Total Income		<u>91,828</u>	<u>91,828</u>	<u>96,792</u>
Expenditure on:				
Charitable activities		(13,156)	(13,156)	(13,426)
Other expenditure	5	<u>(68,642)</u>	<u>(68,642)</u>	<u>(70,174)</u>
Total Expenditure		<u>(81,798)</u>	<u>(81,798)</u>	<u>(83,600)</u>
Net movement in funds		10,030	10,030	13,192
Reconciliation of funds				
Total funds brought forward		<u>161,217</u>	<u>161,217</u>	<u>146,975</u>
Total funds carried forward	12	<u><u>171,247</u></u>	<u><u>171,247</u></u>	<u><u>160,167</u></u>

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

The funds breakdown for 2021 is shown in note 12.

Aston Pre-School (CIO)
(Registration number: 1176057)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	10	172,297	161,217
Creditors: Amounts falling due within one year	11	<u>(1,050)</u>	<u>(1,050)</u>
Net assets		<u>171,247</u>	<u>160,167</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		<u>171,247</u>	<u>160,167</u>
Total funds	12	<u>171,247</u>	<u>160,167</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 16 June 2023 and signed on their behalf by:

Aston Pre-School (CIO)

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Aston Pre-School (CIO) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

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.

Aston Pre-School (CIO)

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

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's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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.

2 Income from donations and legacies

Aston Pre-School (CIO)

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

	Restricted funds £	Total funds £
Grants, including capital grants;		
Government grants	78,618	78,618
Regular giving and capital donations	581	581
Donated services and facilities	358	358
Other income from donations and legacies	4	4
Total for 2022	79,561	79,561
Total for 2021	80,357	80,357

3 Income from charitable activities

	Restricted funds £	Total funds £
Pre-school activities	12,267	12,267
Total for 2022	12,267	12,267
Total for 2021	16,435	16,435

4 Expenditure on charitable activities

	Note	Restricted funds £	Total funds £
Pre-school activities		12,106	12,106
Governance costs		1,050	1,050
Total for 2022		13,156	13,156
Total for 2021		13,426	13,426

**Total
expenditure
£**

5 Other expenditure

	Note	Restricted funds £	Total funds £
Allocated support costs		68,642	68,642
Total for 2022		68,642	68,642
Total for 2021		70,174	70,174

Aston Pre-School (CIO)

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

6 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total funds £
Audit fees		
Audit of the financial statements	1,050	1,050
Total for 2022	<u>1,050</u>	<u>1,050</u>
Total for 2021	<u>1,050</u>	<u>1,050</u>

7 Trustees remuneration and expenses

Trustees were reimbursed from the charity during the year.

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	200	200
Cash at bank	172,097	161,017
	<u>172,297</u>	<u>161,217</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,050	1,050
	<u>1,050</u>	<u>1,050</u>

Aston Pre-School (CIO)

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

12 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Restricted	161,217	91,828	(81,798)	171,247
	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Restricted	146,975	96,792	(83,600)	160,167

13 Analysis of net assets between funds

	Restricted funds £	Total funds at 31 August 2022 £
Current assets	172,297	172,297
Current liabilities	(1,050)	(1,050)
Total net assets	171,247	171,247
	Restricted funds £	Total funds at 31 August 2021 £
Current assets	161,217	161,217
Current liabilities	(1,050)	(1,050)
Total net assets	160,167	160,167

Aston Pre-School (CIO)

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

14 Analysis of net funds

	At 1 September 2021 £	Cash flow £	At 31 August 2022 £
Cash at bank and in hand		-	161,217
Bank overdraft		-	-
		-	161,217
Debt due within one year		-	-
Debt due after more than one year		-	-
Finance leases and hire purchase contracts		-	-
Current asset investments		-	-
Net amount		-	161,217
		At 1 September 2020 £	At 31 August 2021 £
Cash at bank and in hand		146,975	146,975
Net debt		146,975	146,975

Aston Pre-School (CIO)

Statement of Financial Activities by fund for the Year Ended 31 August 2022

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	79,561	80,357
Charitable activities	<u>12,267</u>	<u>16,435</u>
Total income	<u>91,828</u>	<u>96,792</u>
Expenditure on:		
Charitable activities	(13,156)	(13,426)
Other expenditure	<u>(68,642)</u>	<u>(70,174)</u>
Total expenditure	<u>(81,798)</u>	<u>(83,600)</u>
Net income	<u>10,030</u>	<u>13,192</u>
Net movement in funds	10,030	13,192
Reconciliation of funds		
Total funds brought forward	<u>161,217</u>	<u>146,975</u>
Total funds carried forward	<u><u>171,247</u></u>	<u><u>160,167</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	79,561	80,357
Charitable activities (analysed below)	<u>12,267</u>	<u>16,435</u>
Total income	<u>91,828</u>	<u>96,792</u>
Expenditure on:		
Charitable activities (analysed below)	(13,156)	(13,426)
Other expenditure (analysed below)	<u>(68,642)</u>	<u>(70,174)</u>
Total expenditure	<u>(81,798)</u>	<u>(83,600)</u>
Net income	<u>10,030</u>	<u>13,192</u>
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Total funds carried forward	<u><u>171,247</u></u>	<u><u>160,167</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

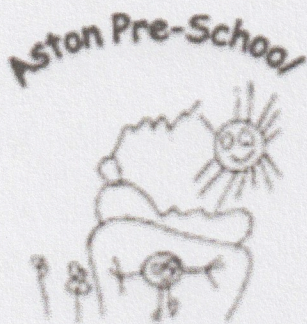
	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Funding	78,618	79,882
Fundraising Events	581	85
Bank interest receivable	(1)	85
Uniform	358	305
Miscellaneous income	5	-
	<u>79,561</u>	<u>80,357</u>
<i>Charitable activities</i>		
Fees	12,267	16,435
	<u>12,267</u>	<u>16,435</u>
<i>Charitable activities</i>		
Hall Hire	(6,504)	(7,147)
Refreshments	(348)	(220)
Administration	(2,912)	(2,737)
Non Consumable supplies	(1,091)	(710)
Consumable supplies	(599)	(672)
Uniform costs	(639)	(890)
Fundraising/Outings/Parties	(13)	-
Accountancy fees	(1,050)	(1,050)
	<u>(13,156)</u>	<u>(13,426)</u>
<i>Other expenditure</i>		
Wages and salaries	(65,132)	(66,594)
College Courses	(2,701)	(805)
Insurance/ Licenses	(35)	(909)
Telephone and fax	(343)	(327)
Miscellaneous expenses	(431)	(1,539)
	<u>(68,642)</u>	<u>(70,174)</u>

This page does not form part of the statutory financial statements.

ASTON PRE-SCHOOL (CIO)

England & Wales - Charity number 1176057

Accounts



Rgd Charity No 1176057

Aston Pre-school

Aston Village Hall

New Park Lane

Stevenage

Hertfordshire

SG2 7ED

Regd Charity No 1176057

Trustees' Annual Report

For the period 1 September 2020 to 31
August 2021

Section A: Reference and Administration Details

Charity name	Aston Preschool (CIO)
Registered Charity Number	1176057
Address	Aston Village Hall New Park Lane Stevenage Hertfordshire SG2 7ED

Names of the charity trustees who manage the charity

Sarah Hole, General Member
Charmaine Vassie, Human Resources
Jemma Douglass, Finance
Hannah Long, General Member
Nikki Wilby, Nominated Person
Danielle Swain, Secretary

Section B: Structure, Governance and Management

Type of governing document	Constitution
How the charity is constituted	Preschool
Trustee selection methods	Appointed by Committee

Section C: Objectives and activities

Aston Preschool is a charity funded preschool. It's aims and objectives are to provide opportunities to develop and enhance the education of children of 2 and a half to 5 years old, following the legal statutory guidance of the Early Years Foundation Stage. It is based in the heart of the community of the village of Aston with strong links with the community, local feeder school(s) and outside agencies.

Section D: Summary of the main activities undertaken for the public benefit in relation to these objectives

Aston Preschool offers appropriate play, education and care facilities, working in partnership with parents, the community, outside agencies and the local feeder school(s) in ensuring that all opportunities are offered to children whatever their race, culture, religion or means of ability. The curriculum offered covers and supports the Early Years Foundation Stage. The charity runs 9 sessions per week in term time. The experienced staff are, committed and dedicated to offering quality 'learning through play', ensuring that through careful observations and assessments, all children have access and support to achieve their full potential. Parents are involved in raising funds to provide age/stage and special needs appropriate equipment, resources and experiences. Staff are committed to attending ongoing relevant training courses to ensure that all children and their parents receive quality early years' experience and care. We keep in mind the Charity Commissioning Guidance on public benefit.

Section E: Achievements and Performance

The charity continued to operate effectively throughout this year benefitting preschool aged children. We were unable to host our annual sports day or graduation ceremony due to COVID restrictions.

Section F: Financial Review

The charity's policy on reserves is to cover staff redundancy payments and any reductions in the number of children attending the preschool.

Details of any funds materially in deficit. The Receipts and Expenditure account made a profit of £13,192 due to an increase in the number of children attending the school.

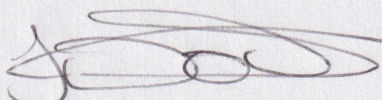
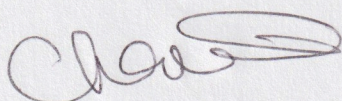
Section G: Other Optional Information

The management consists entirely of volunteers except for the preschool manager who attends all meetings. They contribute by being responsible for the running of this charity and its financial management, staff recruitment, establishing and reviewing policies/procedures and other such responsibilities. The charity does not make grants or investments.

Section H: Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees :

		
Full Name	Jemma Douglass	Charmaine Vassie
Position	Financial Services	Financial Services
Date	21/6/2022	21/6/2022

Charity registration number: 1176057

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Select the Refresh button on the Summary or Disclosure tab

Aston Pre-School (CIO)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Stocker Accounting
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Aston Pre-School (CIO)

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Aston Pre-School (CIO)

Reference and Administrative Details

Trustees

Sarah Hole, General Member
Lisa Arquati Haghes, Fundraiser
Charmaine Vassie, Human Resources
Jemma Douglass, Finance
Hannah Long, General Member
Nikki Wilby, Nominated Person
Danielle Swain, Secretary

Other Officers

Melanie Wickens, Pre-School Manager

Charity Registration Number

1176057

Independent Examiner

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Accountants

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Aston Pre-School (CIO)

Statement of Trustees' Responsibilities

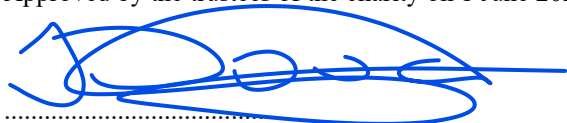
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 1 June 2022 and signed on its behalf by:



Jemma Douglass
Trustee

Aston Pre-School (CIO)

Independent Examiner's Report to the trustees of Aston Pre-School (CIO)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Aston Pre-School (CIO) 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 Aston Pre-School (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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Aston Pre-School (CIO) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

T A Stocker

.....
Tom Stocker

3 Dimsdale Walk
Plaistow
London
E13 0LW

1 June 2022

Aston Pre-School (CIO)

Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies		80,357	80,357	67,789
Charitable activities		<u>16,435</u>	<u>16,435</u>	<u>8,473</u>
Total Income		<u>96,792</u>	<u>96,792</u>	<u>76,262</u>
Expenditure on:				
Charitable activities		(13,426)	(13,426)	(15,439)
Other expenditure	5	<u>(70,174)</u>	<u>(70,174)</u>	<u>(68,690)</u>
Total Expenditure		<u>(83,600)</u>	<u>(83,600)</u>	<u>(84,129)</u>
Net movement in funds		13,192	13,192	(7,867)
Reconciliation of funds				
Total funds brought forward		<u>146,975</u>	<u>146,975</u>	<u>153,967</u>
Total funds carried forward	12	<u><u>160,167</u></u>	<u><u>160,167</u></u>	<u><u>146,100</u></u>

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

The funds breakdown for 2020 is shown in note 12.

Aston Pre-School (CIO)
(Registration number: 1176057)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	10	161,217	146,975
Creditors: Amounts falling due within one year	11	<u>(1,050)</u>	<u>(875)</u>
Net assets		<u>160,167</u>	<u>146,100</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		<u>160,167</u>	<u>146,100</u>
Total funds	12	<u>160,167</u>	<u>146,100</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 1 June 2022 and signed on their behalf by:

.....
 Jemma Douglass
 Trustee

Aston Pre-School (CIO)

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

1 Accounting policies

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Aston Pre-School (CIO) 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.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Aston Pre-School (CIO)

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

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.

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's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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.

Aston Pre-School (CIO)

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

2 Income from donations and legacies

	Restricted funds	Total funds
	£	£
Grants, including capital grants;		
Government grants	79,882	79,882
Regular giving and capital donations	85	85
Donated services and facilities	305	305
Other income from donations and legacies	85	85
	<u>80,357</u>	<u>80,357</u>
Total for 2021	80,357	80,357
Total for 2020	67,789	67,789

3 Income from charitable activities

4 Expenditure on charitable activities

	Note	Restricted funds	Total funds
		£	£
Governance costs		12,376	12,376
		1,050	1,050
		<u>13,426</u>	<u>13,426</u>
Total for 2021		13,426	13,426
Total for 2020		15,439	15,439

Total expenditure
£

5 Other expenditure

	Note	Restricted funds	Total funds
		£	£
Allocated support costs		70,174	70,174
		<u>70,174</u>	<u>70,174</u>
Total for 2021		70,174	70,174
Total for 2020		68,690	68,690

Aston Pre-School (CIO)

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

6 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total funds £
Audit fees		
Audit of the financial statements	1,050	1,050
Total for 2021	<u>1,050</u>	<u>1,050</u>
Total for 2020	<u>875</u>	<u>875</u>

7 Trustees remuneration and expenses

Trustees were reimbursed from the charity during the year.

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	200	200
Cash at bank	161,017	146,775
	<u>161,217</u>	<u>146,975</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,050	875
	<u>1,050</u>	<u>875</u>

Aston Pre-School (CIO)

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

12 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Restricted	146,975	96,792	(83,600)	160,167
	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Restricted	153,967	76,262	(84,129)	146,100

13 Analysis of net assets between funds

	Restricted funds £	Total funds at 31 August 2021 £
Current assets	161,217	161,217
Current liabilities	(1,050)	(1,050)
Total net assets	160,167	160,167
	Restricted funds £	Total funds at 31 August 2020 £
Current assets	146,975	146,975
Current liabilities	(875)	(875)
Total net assets	146,100	146,100

Aston Pre-School (CIO)

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

14 Analysis of net funds

	At 1 September 2020 £	Cash flow £	At 31 August 2021 £
Cash at bank and in hand	146,975	-	146,975
Net amount	<u>146,975</u>	<u>-</u>	<u>146,975</u>
		At 1 September 2019 £	At 31 August 2020 £
Cash at bank and in hand		<u>153,967</u>	<u>153,967</u>
Net debt		<u>153,967</u>	<u>153,967</u>

Aston Pre-School (CIO)

Statement of Financial Activities by fund for the Year Ended 31 August 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	80,357	67,789
Charitable activities	<u>16,435</u>	<u>8,473</u>
Total income	<u>96,792</u>	<u>76,262</u>
Expenditure on:		
Charitable activities	(13,426)	(15,439)
Other expenditure	<u>(70,174)</u>	<u>(68,690)</u>
Total expenditure	<u>(83,600)</u>	<u>(84,129)</u>
Net income/(expenditure)	<u>13,192</u>	<u>(7,867)</u>
Net movement in funds	13,192	(7,867)
Reconciliation of funds		
Total funds brought forward	<u>146,975</u>	<u>153,967</u>
Total funds carried forward	<u><u>160,167</u></u>	<u><u>146,100</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	80,357	67,789
Charitable activities (analysed below)	<u>16,435</u>	<u>8,473</u>
Total income	<u>96,792</u>	<u>76,262</u>
Expenditure on:		
Charitable activities (analysed below)	(13,426)	(15,439)
Other expenditure (analysed below)	<u>(70,174)</u>	<u>(68,690)</u>
Total expenditure	<u>(83,600)</u>	<u>(84,129)</u>
Net income/(expenditure)	<u>13,192</u>	<u>(7,867)</u>
Net movement in funds	13,192	(7,867)
Reconciliation of funds		
Total funds brought forward	<u>146,975</u>	<u>153,967</u>
Total funds carried forward	<u><u>160,167</u></u>	<u><u>146,100</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Funding	79,882	66,583
Appeals and donations	-	188
Fundraising Events	85	266
Bank interest receivable	85	638
Uniform	305	112
Staff training	-	2
	<u>80,357</u>	<u>67,789</u>
<i>Charitable activities</i>		
Fees	<u>16,435</u>	<u>8,473</u>
	<u>16,435</u>	<u>8,473</u>
<i>Charitable activities</i>		
Hall Hire	(7,147)	(7,262)
Refreshments	(220)	(716)
Administration	(2,737)	(4,275)
Non Consumable supplies	(710)	(868)
Consumable supplies	(672)	(634)
Uniform costs	(890)	(756)
Fundraising/Outings/Parties	-	(53)
Accountancy fees	<u>(1,050)</u>	<u>(875)</u>
	<u>(13,426)</u>	<u>(15,439)</u>
<i>Other expenditure</i>		
Wages and salaries	(66,594)	(66,443)
College Courses	(805)	(438)
Insurance/ Licenses	(909)	(891)
Telephone and fax	(327)	(318)
Miscellaneous expenses	<u>(1,539)</u>	<u>(600)</u>
	<u>(70,174)</u>	<u>(68,690)</u>

This page does not form part of the statutory financial statements.

Charity registration number: 1176057

ACCOUNTING PERIOD DATA REFRESH REQUIRED
Select the Refresh button on the Summary or Disclosure tab

Aston Pre-School (CIO)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Aston Pre-School (CIO)

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11

Aston Pre-School (CIO)

Reference and Administrative Details

Trustees	Sarah Hole, General Member Lisa Arquati Haghes, Fundraiser Charmaine Vassie, Human Resources Jemma Douglass, Finance Hannah Long, General Member Nikki Wilby, Nominated Person Danielle Swain, Secretary
Other Officers	Melanie Wickens, Pre-School Manager
Charity Registration Number	1176057
Independent Examiner	Stocker Accounting 3 Dimsdale Walk Plaistow London E13 0LW
Accountants	Stocker Accounting 3 Dimsdale Walk Plaistow London E13 0LW

Aston Pre-School (CIO)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 1 June 2022 and signed on its behalf by:



Jemma Douglass
Trustee

Aston Pre-School (CIO)

Independent Examiner's Report to the trustees of Aston Pre-School (CIO)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Aston Pre-School (CIO) 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 Aston Pre-School (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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Aston Pre-School (CIO) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

T A Stocker

.....
Tom Stocker

3 Dimsdale Walk
Plaistow
London
E13 0LW

1 June 2022

Aston Pre-School (CIO)

Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies		80,357	80,357	67,789
Charitable activities		<u>16,435</u>	<u>16,435</u>	<u>8,473</u>
Total Income		<u>96,792</u>	<u>96,792</u>	<u>76,262</u>
Expenditure on:				
Charitable activities		(13,426)	(13,426)	(15,439)
Other expenditure	5	<u>(70,174)</u>	<u>(70,174)</u>	<u>(68,690)</u>
Total Expenditure		<u>(83,600)</u>	<u>(83,600)</u>	<u>(84,129)</u>
Net movement in funds		13,192	13,192	(7,867)
Reconciliation of funds				
Total funds brought forward		<u>146,975</u>	<u>146,975</u>	<u>153,967</u>
Total funds carried forward	12	<u><u>160,167</u></u>	<u><u>160,167</u></u>	<u><u>146,100</u></u>

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

The funds breakdown for 2020 is shown in note 12.

Aston Pre-School (CIO)
(Registration number: 1176057)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	10	161,217	146,975
Creditors: Amounts falling due within one year	11	<u>(1,050)</u>	<u>(875)</u>
Net assets		<u>160,167</u>	<u>146,100</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		<u>160,167</u>	<u>146,100</u>
Total funds	12	<u>160,167</u>	<u>146,100</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 1 June 2022 and signed on their behalf by:

.....
 Jemma Douglass
 Trustee

Aston Pre-School (CIO)

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

1 Accounting policies

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Aston Pre-School (CIO) 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.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Aston Pre-School (CIO)

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

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.

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's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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.

Aston Pre-School (CIO)

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

2 Income from donations and legacies

	Restricted funds £	Total funds £
Grants, including capital grants;		
Government grants	79,882	79,882
Regular giving and capital donations	85	85
Donated services and facilities	305	305
Other income from donations and legacies	85	85
Total for 2021	80,357	80,357
Total for 2020	67,789	67,789

3 Income from charitable activities

4 Expenditure on charitable activities

	Note	Restricted funds £	Total funds £
Governance costs		12,376	12,376
		1,050	1,050
Total for 2021		13,426	13,426
Total for 2020		15,439	15,439

**Total
expenditure
£**

5 Other expenditure

	Note	Restricted funds £	Total funds £
Allocated support costs		70,174	70,174
Total for 2021		70,174	70,174
Total for 2020		68,690	68,690

Aston Pre-School (CIO)

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

6 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total funds £
Audit fees		
Audit of the financial statements	1,050	1,050
Total for 2021	<u>1,050</u>	<u>1,050</u>
Total for 2020	<u>875</u>	<u>875</u>

7 Trustees remuneration and expenses

Trustees were reimbursed from the charity during the year.

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	200	200
Cash at bank	161,017	146,775
	<u>161,217</u>	<u>146,975</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,050	875
	<u>1,050</u>	<u>875</u>

Aston Pre-School (CIO)

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

12 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Restricted	146,975	96,792	(83,600)	160,167
	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Restricted	153,967	76,262	(84,129)	146,100

13 Analysis of net assets between funds

	Restricted funds £	Total funds at 31 August 2021 £
Current assets	161,217	161,217
Current liabilities	(1,050)	(1,050)
Total net assets	160,167	160,167
	Restricted funds £	Total funds at 31 August 2020 £
Current assets	146,975	146,975
Current liabilities	(875)	(875)
Total net assets	146,100	146,100

Aston Pre-School (CIO)

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

14 Analysis of net funds

	At 1 September 2020 £	Cash flow £	At 31 August 2021 £
Cash at bank and in hand	146,975	-	146,975
Net amount	146,975	-	146,975
		At 1 September 2019 £	At 31 August 2020 £
Cash at bank and in hand		153,967	153,967
Net debt		153,967	153,967

Aston Pre-School (CIO)

Statement of Financial Activities by fund for the Year Ended 31 August 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	80,357	67,789
Charitable activities	<u>16,435</u>	<u>8,473</u>
Total income	<u>96,792</u>	<u>76,262</u>
Expenditure on:		
Charitable activities	(13,426)	(15,439)
Other expenditure	<u>(70,174)</u>	<u>(68,690)</u>
Total expenditure	<u>(83,600)</u>	<u>(84,129)</u>
Net income/(expenditure)	<u>13,192</u>	<u>(7,867)</u>
Net movement in funds	13,192	(7,867)
Reconciliation of funds		
Total funds brought forward	<u>146,975</u>	<u>153,967</u>
Total funds carried forward	<u><u>160,167</u></u>	<u><u>146,100</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	80,357	67,789
Charitable activities (analysed below)	<u>16,435</u>	<u>8,473</u>
Total income	<u>96,792</u>	<u>76,262</u>
Expenditure on:		
Charitable activities (analysed below)	(13,426)	(15,439)
Other expenditure (analysed below)	<u>(70,174)</u>	<u>(68,690)</u>
Total expenditure	<u>(83,600)</u>	<u>(84,129)</u>
Net income/(expenditure)	<u>13,192</u>	<u>(7,867)</u>
Net movement in funds	13,192	(7,867)
Reconciliation of funds		
Total funds brought forward	<u>146,975</u>	<u>153,967</u>
Total funds carried forward	<u><u>160,167</u></u>	<u><u>146,100</u></u>

Aston Pre-School (CIO)

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Funding	79,882	66,583
Appeals and donations	-	188
Fundraising Events	85	266
Bank interest receivable	85	638
Uniform	305	112
Staff training	-	2
	<u>80,357</u>	<u>67,789</u>
<i>Charitable activities</i>		
Fees	<u>16,435</u>	<u>8,473</u>
	<u>16,435</u>	<u>8,473</u>
<i>Charitable activities</i>		
Hall Hire	(7,147)	(7,262)
Refreshments	(220)	(716)
Administration	(2,737)	(4,275)
Non Consumable supplies	(710)	(868)
Consumable supplies	(672)	(634)
Uniform costs	(890)	(756)
Fundraising/Outings/Parties	-	(53)
Accountancy fees	<u>(1,050)</u>	<u>(875)</u>
	<u>(13,426)</u>	<u>(15,439)</u>
<i>Other expenditure</i>		
Wages and salaries	(66,594)	(66,443)
College Courses	(805)	(438)
Insurance/ Licenses	(909)	(891)
Telephone and fax	(327)	(318)
Miscellaneous expenses	<u>(1,539)</u>	<u>(600)</u>
	<u>(70,174)</u>	<u>(68,690)</u>

This page does not form part of the statutory financial statements.

ASTON PRE-SCHOOL (CIO)

England & Wales - Charity number 1176057

Accounts

Charity registration number: 1176057

Aston Pre-School (CIO)

Annual Report and Financial Statements

for the Year Ended 31 August 2020

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Aston Pre-School (CIO)

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Statement of Trustees' Responsibilities	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

Aston Pre-School (CIO)

Reference and Administrative Details

Trustees

Sarah Hole, General Member
Lisa Arquati Haghes, Fundraiser
Charmaine Vassie, Human Resources
Jemma Douglass, Finance
Hannah Long, General Member
Nikki Wilby, Nominated Person
Danielle Swain, Secretary

Other Officers

Melanie Wickens, Pre-School Manager

Charity Registration Number

1176057

Independent Examiner

Stocker Accounting
3 Dimsdale Walk
Plaistow
London
E13 0LW

Aston Pre-School (CIO)

Statement of Trustees' Responsibilities

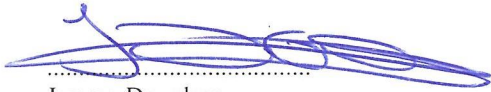
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 June 2021 and signed on its behalf by:



Jemma Douglass
Trustee

Aston Pre-School (CIO)

Independent Examiner's Report to the trustees of Aston Pre-School (CIO)

I report on the accounts of the charity for the year ended 31 August 2020 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

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

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 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 next statement.

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 Charities Act 2011; and
- to prepare accounts which accord with the accounting records and 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.

T A Stocker

.....
Tom Stocker

3 Dimsdale Walk
Plaistow
London
E13 0LW

17 June 2021

Aston Pre-School (CIO)

Statement of Financial Activities for the Year Ended 31 August 2020

	Note	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies		67,787	67,787	58,827
Charitable activities		<u>8,473</u>	<u>8,473</u>	<u>6,786</u>
Total Income		<u>76,260</u>	<u>76,260</u>	<u>65,613</u>
Expenditure on:				
Charitable activities		(15,439)	(15,439)	(10,224)
Other expenditure	5	<u>(68,690)</u>	<u>(68,690)</u>	<u>(63,864)</u>
Total Expenditure		<u>(84,129)</u>	<u>(84,129)</u>	<u>(74,088)</u>
Net movement in funds		(7,869)	(7,869)	(8,475)
Reconciliation of funds				
Total funds brought forward		<u>153,967</u>	<u>153,967</u>	<u>161,593</u>
Total funds carried forward	11	<u><u>146,098</u></u>	<u><u>146,098</u></u>	<u><u>153,118</u></u>

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

The funds breakdown for 2019 is shown in note 11.

Aston Pre-School (CIO)
(Registration number: 1176057)
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand		146,975	153,967
Creditors: Amounts falling due within one year	10	<u>(875)</u>	<u>(850)</u>
Net assets		<u>146,100</u>	<u>153,117</u>
Funds of the charity:			
Restricted funds		<u>146,098</u>	<u>153,118</u>
Total funds	11	<u>146,098</u>	<u>153,118</u>

The financial statements on pages 4 to 10 were approved by the trustees, and authorised for issue on 17 June 2021 and signed on their behalf by:



.....
 Jemma Douglass
 Trustee

Aston Pre-School (CIO)

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

1 Accounting policies

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Aston Pre-School (CIO) 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.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Aston Pre-School (CIO)

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

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.

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's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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.

Aston Pre-School (CIO)

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

2 Income from donations and legacies

	Restricted funds £	Total 2020 £	Total 2019 £
Donations	188	188	-
Funding	66,583	66,583	58,782
Donations and miscellaneous fundraising events	266	266	26
Uniform sales	112	112	-
Other income from donations and legacies	638	638	19
	<u>67,787</u>	<u>67,787</u>	<u>58,827</u>

3 Income from charitable activities

	Restricted funds £	Total 2020 £	Total 2019 £
Pre-school activities	<u>8,473</u>	<u>8,473</u>	<u>6,786</u>

4 Expenditure on charitable activities

	Restricted funds £	Total 2020 £	Total 2019 £
Hall Hire	7,262	7,262	5,568
Refreshments	716	716	536
Administration	4,275	4,275	1,556
Non Consumable supplies	868	868	331
Consumable supplies	634	634	584
Uniform costs	756	756	704
Fundraising/Outings/Parties	53	53	95
	<u>14,564</u>	<u>14,564</u>	<u>9,374</u>

5 Other expenditure

	Restricted funds £	Total 2020 £	Total 2019 £
Wages and salaries	66,443	66,443	61,604
College Courses	438	438	1,211
Insurance/ Licenses	891	891	537
Telephone and fax	318	318	312
Miscellaneous expenses	600	600	200
	<u>68,690</u>	<u>68,690</u>	<u>63,864</u>

Aston Pre-School (CIO)

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

6 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2020 £	Total 2019 £
Audit fees			
Audit of the financial statements	<u>875</u>	<u>875</u>	<u>850</u>
	<u>875</u>	<u>875</u>	<u>850</u>

7 Trustees remuneration and expenses

Trustees were reimbursed from the charity during the year.

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	<u>875</u>	<u>850</u>

Aston Pre-School (CIO)

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

11 Funds

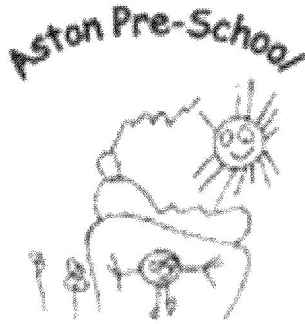
	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Restricted funds	153,967	76,260	(84,129)	146,098
	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
Restricted funds	161,593	65,613	(74,088)	153,118

12 Analysis of net assets between funds

	Restricted funds £	Total funds £
Current assets	146,975	146,975
Current liabilities	(875)	(875)
Total net assets	146,100	146,100

13 Analysis of net funds

	At 1 September 2019 £	Cash flow £	At 31 August 2020 £
Cash at bank and in hand	153,967	(6,992)	146,975
Net amount	153,967	(6,992)	146,975



Rgd Charity No 1176057

Aston Pre-school

Aston Village Hall

New Park Lane

Stevenage

Hertfordshire

SG2 7ED

Regd Charity No 1176057

Trustees' Annual Report

For the period 1 September 2019 to 31
August 2020

Section A: Reference and Administration Details

Charity name	Aston Preschool (CIO)
Registered Charity Number	1176057
Address	Aston Village Hall New Park Lane Stevenage Hertfordshire SG2 7ED

Names of the charity trustees who manage the charity

Sarah Hole, General Member
Lisa Arquati Haghes, Fundraiser
Charmaine Vassie, Human Resources
Jemma Douglass, Finance
Hannah Long, General Member
Nikki Wilby, Nominated Person
Danielle Swain, Secretary

Section B: Structure, Governance and Management

Type of governing document	Constitution
How the charity is constituted	Preschool

Trustee selection methods

Appointed by Committee

Section C: Objectives and activities

Aston Preschool is a charity funded preschool. It's aims and objectives are to provide opportunities to develop and enhance the education of children of 2 and a half to 5 years old, following the legal statutory guidance of the Early Years Foundation Stage. It is based in the heart of the community of the village of Aston with strong links with the community, local feeder school(s) and outside agencies.

Section D: Summary of the main activities undertaken for the public benefit in relation to these objectives

Aston Preschool offers appropriate play, education and care facilities, working in partnership with parents, the community, outside agencies and the local feeder school(s) in ensuring that all opportunities are offered to children whatever their race, culture, religion or means of ability. The curriculum offered covers and supports the Early Years Foundation Stage. The charity runs 9 sessions per week in term time. The experienced staff are, committed and dedicated to offering quality 'learning through play', ensuring that through careful observations and assessments, all children have access and support to achieve their full potential. Parents are involved in raising funds to provide age/stage and special needs appropriate equipment, resources and experiences. Staff are committed to attending ongoing relevant training courses to ensure that all children and their parents receive quality early years' experience and care. We keep in mind the Charity Commissioning Guidance on public benefit.

Section E: Achievements and Performance

The charity continued to operate effectively throughout this year benefitting preschool aged children. We were unable to host our annual sports day or graduation ceremony due to COVID restrictions.

Section F: Financial Review

The charity's policy on reserves is to cover staff redundancy payments and any reductions in the number of children attending the preschool.

Details of any funds materially in deficit. There Receipts and Expenditure account made a loss of £7,869 due to a downturn in the number of children attending the school and a reduction in fundraising activity.



Section G: Other Optional Information

The management consists entirely of volunteers except for the preschool manager who attends all meetings. They contribute by being responsible for the running of this charity and its financial management, staff recruitment, establishing and reviewing policies/procedures and other such responsibilities. The charity does not make grants or investments.

Section H: Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees :

		
Full Name	Jemma Douglass	Charmaine Vassie
Position	Financial Services	Financial Services / HR
Date	23/6/2021	23/6/2021