

Minutes from The Woodland Preschool Annual General Meeting

Thursday 5th October 2023 7.30 pm

Attendees

Rachel Head, Gaynor Head, Fran Harvey, Sarah McKnight, Julia Rouse, Angela Goodman, Daniela Dima-Riain, Katy White, Sam Edwards-Price, Karen Pearson

Apologies

Rachel Kurzfield

Welcome

Julia welcomed everyone to the meeting

Minutes of the last AGM

Karen read the minutes from the last AGM and they were agreed to be an accurate record of the meeting. There were no outstanding actions from the previous AGM

Leaders Report

Reflections on 22/23

1. Children

Last September saw us start off the academic year with 32 children on roll, increasing to 38 after Christmas and 41 in total for the summer term. Like the previous year, we noticed quite a lot of enquiries for places very close to the start of each term and lots of last minute changes to children's sessions, which made planning the staffing for each session very challenging. In the summer we had 26 children leaving Woodlands to go to school and an additional 5 children leaving for other reasons such as moving to another country, county or a different setting based at a siblings school or where they hoped to go to school.

2. Staff

We started off the academic year with a team of 10 permanent staff members and 2 temporary ones. We felt like a great team, we had 2 qualified teachers, 4 Level 3 staff members, 3 Level 2's and 2 unqualified. Natalie had completed her first term as deputy and already felt like she had been part of the team for years and Fran was studying for her Level 4 and was sharing great ideas and information from her course. As the number of children was already quite high in the Autumn term, we were able to offer 1 of our temporary staff members Sarah, weekly shifts from September, rather than from January like we had the previous year. As the number of children increased each term, we were able to increase the number of hours staff were offered which is our usual practice.

Sadly, in June our lovely staff member Ali handed her notice in and she left at the end of term to go to plan & lead children's sessions at her church. Although we were saddened at the news this is the perfect job for Ali and we are sure she will be brilliant at it. She has also offered to be on our relief staff list as her role in the church is part-time and her hours are flexible. This will be a great arrangement, should we need her, as we tried recruiting for relief staff for the summer term but with no success. People phoning to enquire about the job were not interested in applying once they found

out there were no regular shifts or guaranteed hours. With so many children leaving for school at the end of July, our numbers for September were predicted to be lower and fewer staff would be needed, so we were unable to offer our other temporary staff member Ankita regular hours, so she too will remain on our relief staff list for the Autumn 2023 term.

3. Activities

We managed to visit the Common twice in the Autumn term, collecting leaves in Animal group time taking kind parents and carers with us as helpers and walking up to look at the bonfire before it was lit. We also loved going on a hunt for bluebells and badger setts in the spring term. The staff and children were delighted by our Christmas party with entertainment from Hartbeeps. In the summer the children leaving to go to school had a disco and games provided by 2 local men who had provided the disco on the common a few weeks earlier. We also resumed our half termly Mindfulness and Yoga sessions with Jo from First Yoga, and dance/drama sessions with Gemma from Stageplus. The children really enjoy these extra-curricular sessions which are funded by donations from parents, however donations have reduced in recent years so we may have to rethink how we pay for them.

4. Administration

Woodlands is a pre-school for 2 ½, 3 & 4 year old children. The running of it does not differ from a mainstream school - we have limited funding which has to be budgeted and spent wisely, we need to keep up to date with changes in education, attend training courses and meetings, keep policies and adhere to procedures that cover every aspect of school life. Until 2019, Woodlands was a committee run preschool, however the decision was made to become a CIO (Charitable Incorporated Organisation) with a board of trustees overseeing things as committees changed every year and it was felt the continuity of a board of trustees would be beneficial, which has definitely proved to be the case.

5. Parents

We are very lucky to have a lovely set of parents who are very supportive. They accompany us on our walks, attend meetings such as Parents Evenings and, of course, raise funds to help purchase new toys & equipment, repair our buildings and generally keep Woodlands ticking over!

We are particularly grateful to our parents who give up their time to form the fundraising committee. We have had a small but extremely hard-working committee this year and want to say a very heartfelt thank you to all of them. Sam and Angela will tell you all about the activities they have organised and how much money they made.

6. The future

We start the 2023-24 Academic year with 10 staff members; we have 2 qualified teachers, 1 level 4 who is currently studying for her level 5 qualification, 3 Level 3 staff members, 3 Level 2's and 2 unqualified relief staff. For the last few years parents have been able to claim up to 30 hours of free childcare per week if they both work and meet certain criteria. Last year we were able to increase our hours offered from 27.5 to 29 hours of childcare per week. Due to financial feasibility & staff childcare requirements we are not able to offer the full 30 hours funding as yet, this may change in the future. In April 2024 the government will bring in 15 hours funding for 2-year-olds of working parents so we will be opening up places to 2-year-olds from January 2024. As Woodlands is a preschool not a day nursery, we do not have provision for "naptime" so 2-year-olds will be offered morning sessions only for their first few terms.

The Early Years team at Buckinghamshire Council have invited us to an initiative called Side by Side, this is a group of staff from local preschools, nurseries and reception with the intent to share ideas, support, training and resources and improve the outcomes for particular groups of children. There is

a focus on maths skills this year and through this I have signed up to the “Super Subitising Challenge” Subitising is the skill of being able to look at a small quantity of something and being able to recognise exactly how many there are without having to count them. The challenge aims to help us improve children’s subitising skills which is vital as they form the foundations of early maths skills.

Administrators report

For the year to the end of August 2023 we made a profit of £13,790.83, £3,835.07 which came from fundraising. Our accounts are currently with our accountant to be audited. This is an increase on the previous year partly due to the fact that we had a very busy summer term.

This year we changed who we bank with as our previous bank, HSBC, started to charge monthly for a charity account as well as charging us to pay money into our accounts. We set up new accounts with Metro bank which seems to be going well. The whole process of changing over banks was a long drawn out process which involved moving money around different accounts which is why there are large amounts coming in and out of our expenditure in the ‘other’ categories.

Last year we introduced a registration fee of £20 to cover the administrative time taken with potential new starters that then don’t end up starting for a variety of reasons. This is then returned to the parents once the child has completed their first half term with us.

We are finding that we have more children requiring extra support so although we have had additional funding in the form of inclusion funding from Bucks County Council we have also seen increased staff costs to support this. Our staff costs have also increased due to increases in the minimum wage and the National Insurance increase.

Financial commitments continued in the form of rent, Sage for payroll administration, an accounts package, Ofsted fees, DBS checks for existing and new staff members, training for staff, playground equipment inspections, membership of the Early Years Alliance, website fees as well as general everyday consumables, equipment and maintenance costs.

Main differences in income/expenditure from last year:

- Increase in funding due to increase in number of children and also SENIF
- Better interest rates on Metro bank accounts
- Our gift aid for last years events wasn’t claimed until September 23 so will fall into this years accounts.
- Rent increased slightly due to increased hours for breakfast club every day and Friday afternoons
- Our phone/internet fees are lower this year as we changed our supplier and had a lot of problems leaving us without a phone line or internet for a number of months so we were compensated for this
- The committee amounts are related to the Christmas fair

Chair of Trustees Report

Good Evening. My name is Julia Rouse and I am the Chair of the Board of Trustees for the Woodland Pre-School. My involvement with Woodlands goes back a long way as my children came here and then I became the Early Years leader at Woodlands - a position I loved for the values Woodlands embodies and the reason I am still involved today!

Background to CIO

Woodlands officially registered as a Charitable Incorporated Organisation on 12th February 2019. Although it had operated as a registered charity for over 40 years, the change to CIO status gave the Woodland Pre-School its own legal identity and removed the liability on the individual committee members. The tenure of the elected governing body gives the pre-school stability and continuity.

The role of the trustees

So, what do we do? Well, the trustees have the role of being "Guardians of Purpose" which means that we put the needs and best interests of Woodlands at the heart of our decisions. We have a duty to safeguard the charity's assets which include those that are physical, financial, and intangible such as its reputation.

We meet half termly to discuss how the pre-school is working, whether the income covers our expenses, what action needs to be taken with regard to the management of the setting etc. During the pandemic meetings were held by Zoom and decisions regularly made as the rules and government guidelines changed. Whilst that period is over, new challenges present themselves which have to be addressed and we do our best to carry out our duties conscientiously.

The Governing Body

The other trustees are:

Angela Goodman - Angela's daughter Izzy was at Woodlands from 2018-19 during which time Angela was the treasurer on the Committee. Angela's second daughter, Anna, was at Woodlands last year and has just started full time school. Angela is a very experienced teacher in secondary education who is currently doing a PhD in education. Angela is Vice-Chair of our committee.

Daniela Dima- Riain - Daniela has 2 children, the youngest Alexei was at Woodlands in 2018/19. Dani's interests centre on alternative therapies. She is a regular visitor to Woodlands when she talks to the children about how nutritious colourful fruits and vegetables are for us! Having served first as a committee member and then as a trustee, Dani is stepping down this year. We are so grateful for her support and commitment to the board of trustees and wish her well in her many other positions of responsibility!

Karen Pearson - Karen is the administrator at Woodlands. Karen's daughter Ellie & son Josh have both been pupils at Woodlands. They attend the Disraeli school.

Katy White - Katy has been the Early Years Lead Practitioner since April 2019. She was a primary school teacher for many years and brought her wealth of knowledge to the position. Katy has 2 daughters who came to Woodlands several years ago.

I should like to thank all my fellow trustees for their time and involvement in the discussions and sometimes challenging situations we have had to deal with this year. We are a small team and have collectively supported the staff at Woodlands who work fantastically hard to keep Woodlands going in the aftermath of the pandemic.

We are glad that life has returned to normal and hope that this situation that will continue in the coming

years. Our role as trustees has been to support the staff with decision making and we hope that we have been diligent in this regard.

Trustee positions

If anyone is interested in becoming a trustee and would like to know more about the role, please speak to one of the trustees after the meeting or contact us via the Woodlands email address. You may have a talent that will help us to ensure Woodlands continues to operate on a sound footing!

We are really pleased to welcome Sam as a trustee and wish her well as she joins the board.

Ofsted

Woodlands was inspected in March 2022 and received a Good judgement in all areas. Woodlands was well prepared for the inspection and the Inspector was pleased with our setting, the children's behaviour, willingness to learn and their confidence. It takes a minor miracle to achieve an outstanding grade and we were all very happy to receive a Good judgement in all areas.

The Fund-raising Committee

The academic year 2022/2023 saw a full year of fund-raising events. Our thanks go to the elite team of Angela, Natalie, Sam, Cat, Grace, and Nadine who organised the Christmas Fayre, the clothing collection, the fantastic quiz night, Downley Day and the sponsored bounce. Karen helped too and oversaw the extra fundraising initiatives such as Wycombe Lotto and Your School lottery. We need to continue to raise funds to support the pre-school particularly when equipment needs replacing or new resources are requested by the staff. As trustees, we appreciate the work that the fund-raising committee does but would also point out that it can be great fun and an excellent way to get to know other families!

The Staff

Thankfully the worst effects of Covid are behind us and life has returned to normal. Our staff greet each day and child with enthusiasm, ready to help every individual enjoy their time with us. The children's happiness and development is at the fore front of their learning as they tackle new activities "with love & laughter".

The trustees are proud of Katy, Karen, Natalie and the team who work so brilliantly together and who adapt to evolving scenarios with fortitude, commitment and resilience. We know the extra hours that they spend planning the curriculum, devising stimulating and fun activities for the children and training to keep their skills up to date and relevant. A big part of Woodlands is the community ethos and our staff are constantly in touch with families to ensure that Woodlands is warm, welcoming and inclusive.

Knowing how caring, enthusiastic, resourceful and dedicated the staff at Woodlands are, we are hopeful that the children will remember their time here with happy memories and a lifelong love of learning!

We are pleased to report that Woodlands is in a sound financial position. Last year the number of children attending was high. Visits outside recommenced with parents once again able to accompany the children and it is heartening to know that life has returned to pre-pandemic normality. None of these things would have been possible without the tireless work carried out by Katy, Karen, Natalie, Bea, Farzana, Lisa, Fran, Shayle, Alison, Gemma, Sarah & Ankita and our thanks go to all the staff for their dedication to Woodlands.

On behalf of the trustees, parents and children - the biggest thanks must go to Katy & Karen for their dedication, energy and amazing patience. It is because of their unstinting love for the children and their well-being that Woodlands continues to thrive. As trustees we are privileged to work with such amazing people and we are rightly proud to be part of the Woodlands community.

Fundraising report 2022-2023

Good evening. I am Angela and this is Sam and we were both on the fundraising committee for Woodlands last year. As you can see from the figures being circulated, we had a very successful year in terms of fundraising last year and raised a grand total of £3,835.07 for Woodlands across all fundraising events and initiatives. We were able to return to running events which had not been possible since before the pandemic and this was really positive – both in terms of the money raised for the Pre-school and in terms of being able to hold some lovely events for the Woodlands community.

We were able to host the Christmas fayre again, here at the Guide and Scout centre, in December and benefitted from the generosity of local businesses, parents and staff in being able to run a successful raffle and tombola as well as having lots of delicious cakes and sweet treats to sell. The donations were in fact so generous that we were able to hold a second tombola at our Nativity play, where we also put on refreshments for the parents. Across the two events we raised a total of £819.70 which is fantastic. It is worth noting, however, that we did struggle to sign up parent volunteers for the day and this may require consideration in terms of the scope of the Christmas fayre in years to come. We are very grateful to those who did volunteer as we can only run events such as this with the help of our parents.

We were also able to run the annual quiz night in April this year, which took place at St James' Church Hall, for the first time since 2019. This event was a resounding success and we managed to raise £903.59 from the evening. Tom, our quiz master, was brilliant and we are very grateful to him for offering to both act as quizmaster and write the quiz so that committee members could join in on the night. Committee members also hosted games across the evening and ran a very lucrative bar. Attendance at the quiz evening was superb and the introduction of an Earlybird deal along with some good advertising seemed to draw a lot of locals into the event. The event was, in fact, so popular with the local community that we had to turn down some business due to the capacity of the hall. It may thus be worth considering a larger venue for the event if it is able to go ahead again this academic year.

In the summer term we hosted a stall at Downley day for which we ran both a jam jar and a chocolate tombola. We also sold off some clothes and toys which were left over from the Christmas fayre. Again, we benefitted from donations of filled jars and edible treats and were able to raise £450 for Woodlands from this event. We also helped to run the annual Sponsored Bounce in July which is always so much fun for the children. We are very grateful to Bounce Krazee who supplied the bouncy castle free of charge for the event. Children and their families worked hard in collecting sponsorship money and together raised a grand total of £858.35. A special mention must go to Bella who managed to raise £269 from her bouncing efforts!

In addition to these events, we also arranged a cash for clothes sale in March which raised £45.50 and staff at the Pre-school arranged a Facebook fundraiser for our nature garden which raised £161.26. On top of all of this we also benefitted from income from Wycombe Lotto, Your School Lottery, Easy fundraising and Amazon. Please do consider signing up to these things as they can generate a significant amount of money for us. Karen can supply you with the details if you are interested. We would like to take this opportunity to thank Karen, who oversees all of the donations which come into the fundraising account, who does so much of the admin for our events and who goes over and above to give practical support at many of them as well. Karen, you are a star!

All of the children of the committee members from last year have now left Woodlands and thus we are looking to set up a totally fresh, new, fundraising committee for this academic year. We really hope to find a fantastic group of parents and carers to take over from us with enthusiasm, to run

some of the wonderful events discussed in this report and to bringing their own ideas to the table. As a charity, Woodlands relies on the help and support of parents and carers to fundraise in order to provide valuable resources and experiences for our children. Therefore, if you are interested in joining the fundraising committee, please do speak to us at the end of the AGM.

Committee Resignation and Reappointment

After serving on the board of trustees for 2 years each trustee must step down and then decide if they would like to stand to be nominated again to form part of the board. This year Daniela Dima-Riain resigned as a trustee for The Woodland Preschool and will not be standing for the position again. We thank Daniela for her many years of hard work as a trustee of Woodlands. We also welcome Sam Edwards-Price as a new trustee to Woodlands and very much look forward to her being part of the board. Each trustee that wished to be reappointed plus our new trustee needed to be nominated and seconded by a fellow trustee. Below are the list of appointed trustees along with their nominations.

Julia Rouse – nominated by Angela Goodman, seconded by Daniela Dima-Riain

Angela Goodman – nominated by Julia Rouse, seconded by Katy White

Katy White - nominated by Karen Pearson, seconded by Daniela Dima-Riain

Karen Pearson – nominated by Julia Rouse, seconded by Angela Goodman

Sam Edwards-Price – nominated by Angela Goodman, seconded by Katy White

AOB

No further business was brought to the meeting

Appendix

1. Accounts 2022-23 – still to be audited by our accountant
2. Fundraising report

The Woodland Pre-School
For the year ended 31 August 2023
Profit and Loss

<u>INCOME</u>	<u>2022</u>	<u>2023</u>
<u>Incoming Resources from Charitable Activities</u>		
Bucks County Council Funding	£ 90,944.90	£ 117,997.19
Parent Fees	£ 34,958.50	£ 30,828.72
Milk Refunds	£ 721.90	£ 1,060.64
Bank Interest	£ 20.08	£ 270.97
Donations	£ 689.00	£ 722.00
Gift Aid	£ 340.01	£ -
Uniform Sales	£ 678.78	£ 265.57
Commission	£ 68.56	£ 57.83
Committee	£ -	£ 147.33
Registration fees	£ -	£ 260.00
Other	£ 586.92	£ 148,270.70
Subtotal	£ 129,008.65	£ 299,880.95
<u>Incoming Resources from Fundraising</u>		
Fundraising activities	2733.17	£4,854.09
Total Incoming Resources	£ 131,741.82	£ 304,735.04
<u>EXPENDITURE</u>		
<u>Resources expended for charitable activities</u>		
Salaries	£ 96,042.66	£ 116,549.76
PAYE & NI & pensions	£ 6,441.73	£ 7,388.03
Rent	£ 8,644.50	£ 9,164.25
Equipment	£ 3,855.33	£ 2,218.95
Milk	£ 746.56	£ 919.62
Subscriptions and Licences	£ 1,239.58	£ 1,368.14
Insurance	£ 887.45	£ 971.20
Printing and Stationery	£ 515.59	£ 176.70
Postage	£ 54.27	£ 8.40
Training	£ 412.40	£ 201.48
Bank Charges	£ 54.94	£ 55.00
Other	£ 326.84	£ 146,728.99
DBS Checks	£ 256.35	£ 113.20
Legal & Professional Charges	£ 72.00	£ 90.00
Gifts/cards	£ 76.70	£ 58.99
Consumables	£ 1,099.77	£ 533.13
Snacks	£ 28.08	£ 320.47
Broadband Connection/telephone	£ 797.10	£ 468.03
Uniform	£ 777.15	£ 662.10
To committee Account	£ 59.90	£ 1,060.32
HR Consultant / Website	£ 61.80	£ 91.80
Advertising	£ -	£ 28.34

Extra curricular activities	£ 631.00	£ 748.29
	£ 123,081.70	£ 289,925.19
<u>Resources Expended on Fundraising Activities</u>		
Printing, postage and stationery	£ 114.11	£ -
Christmas party	£ 230.00	£ -
Downley Day	£ 12.46	£ 150.00
Leavers party	£ 150.00	£ -
Misc	£ 38.44	£ 27.06
Christmas fair	£ -	£ 150.42
Quiz night	£ -	£ 691.54
	£ 545.01	£ 1,019.02
Total resources expended	£ 123,626.71	£ 290,944.21
Profit/Loss	£ 8,115.11	£ 13,790.83
Profit/Loss from fundraising	£ 2,188.16	£3,835.07
Profit/Loss excluding fundraising	£ 5,926.95	£ 9,955.76

Treasurer's Report

September 2022- August 2023

Bank Balance as at 1st September 2022 from previous years committee **£5111.96**

Funds raised from:	Income	Expenditure	Profit/Loss
Christmas Fair	£970.12	£150.42	£819.70
Quiz night	£1,595.13	£691.54	£903.59
Downley day	£600.00	£150.00	£450.00
Sponsored Bounce	£858.35*	£0.00	£858.35
Wycombe Lotto	£159.00	£0.00	£159.00
Amazon	£72.14	£0.00	£72.14
Your School Lottery	£282.80	£0.00	£282.80
Easy fundraising	£28.85	£0.00	£28.85
Cash 4 Clothes	£45.50	£0.00	£45.50
Facebook fundraiser for nature garden	£161.26	£0.00	£161.26
Misc (interest & dressing up clothes sale/bank charges)	£80.94	£27.06	£53.88
Total	£4,854.09	£1,019.02	£3,835.07

Balance in bank as at 31st August 2023: **£8,593.88**

***£353.15 paid in for sponsored bounce in September so not included in bank balance above**



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

The Woodland Pre-School (Downley) CIO

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1181991

Set out on pages

1 to 14

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended **31st August 2023**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

2/11/2023

Name:

Marina Legge

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

ACCA

Address:

G02 Terriers House, Amersham Road

High Wycombe

Bucks HP13 5AJ



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Woodland Pre-School (Downley) CIO		Charity No (if any)	1181991
Annual accounts for the period			
Period start date	01/09/2022	To	Period end date 31/08/2023

Section A

Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	722	-	-	722	1,029
S02	299,007	-	-	299,007	127,960
S03	-	-	-	-	-
S04	271	-	-	271	20
S05	4,854	-	-	4,854	2,733
S06	-	-	-	-	-
S07	304,854	-	-	304,854	131,742
S08	1,372	-	-	1,372	545
S09	290,044	-	-	290,044	123,081
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	291,416	-	-	291,416	123,626
S13	13,438	-	-	13,438	8,116
S14	-	-	-	-	-
S15	13,438	-	-	13,438	8,116
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	13,438	-	-	13,438	8,116
S21	40,873	-	-	40,873	32,757
S22	54,311	-	-	54,311	40,873

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	98,380	-	-	98,380	86,931
Total current assets		B10	98,380	-	-	98,380	86,931
Creditors: amounts falling due within one year	(Note 20)	B11	12,371	-	-	12,371	14,360
Net current assets/(liabilities)		B12	86,009	-	-	86,009	72,571
Total assets less current liabilities		B13	86,009	-	-	86,009	72,571
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	86,009	-	-	86,009	72,571
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	86,009	-	-	86,009	72,571
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	86,009	-	-	86,009	72,571
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ().

Yes* ☒ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓	✓	✓
Grants with performance conditions	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓	✓	✓
Grants payable without performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓	✓	✓
Redundancy cost	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓	✓	✓
Deferred Income	The charity made no redundancy payments during the reporting period.	✓	✓	✓
Creditors	No material item of deferred income has been included in the accounts.	✓	✓	✓
Provisions for liabilities	The charity has creditors which are measured at settlement amounts less any trade discounts	✓	✓	✓
Basic financial instruments	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓	✓	✓
	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	✓	✓	✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	✓	✓	✓
Heritage assets	They are valued at cost.	✓	✓	✓
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	✓	✓	✓
Investments	They are valued at cost.	✓	✓	✓
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓	✓	✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	722	-	-	722	689
	Gift Aid	-	-	-	-	340
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	722	-	-	722	1,029
Charitable activities:	Fees	149,887	-	-	149,887	126,625
	Uniform Sales	266	-	-	266	679
	Commission	58	-	-	58	69
	Other	148,797	-	-	148,797	587
	Total	299,007	-	-	299,007	127,960
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	271	-	-	271	20
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	271	-	-	271	20
Separate material item of income:	Fundraising activities	4,854	-	-	4,854	2,733
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	4,854	-	-	4,854	2,733
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		304,854	-	-	304,854	131,742

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
90	60
-	-
-	-
-	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
116,550	96,042
3,789	3,808
3,599	2,634
-	-
123,938	102,484

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C

Notes to the accounts

(cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	12,371	14,360	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	12,371	14,360	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Monies received from local authority in August for the Autumn term starting in September	Monies received from local authority in August for the Autumn term starting in September

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
14,360	11,579
12,371	14,360
- 14,360	- 11,579
12,371	14,360

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
98,380	86,931
-	-
98,380	86,931



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

The Woodland Pre-School (Downley) CIO

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1181991

Set out on pages

1 to 14

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended **31st August 2023**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

2/11/2023

Name:

Marina Legge

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

ACCA

Address:

G02 Terriers House, Amersham Road

High Wycombe

Bucks HP13 5AJ



The Woodland Pre-School (Downley) CIO		Charity No (if any)	1181991
Annual accounts for the period			
Period start date	01/09/2022	To	Period end date
			31/08/2023

Section A

Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	722	-	-	722	1,029
S02	299,007	-	-	299,007	127,960
S03	-	-	-	-	-
S04	271	-	-	271	20
S05	4,854	-	-	4,854	2,733
S06	-	-	-	-	-
S07	304,854	-	-	304,854	131,742
S08	1,372	-	-	1,372	545
S09	290,044	-	-	290,044	123,081
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	291,416	-	-	291,416	123,626
S13	13,438	-	-	13,438	8,116
S14	-	-	-	-	-
S15	13,438	-	-	13,438	8,116
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	13,438	-	-	13,438	8,116
S21	40,873	-	-	40,873	32,757
S22	54,311	-	-	54,311	40,873

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	98,380	-	-	98,380	86,931
Total current assets		B10	98,380	-	-	98,380	86,931
Creditors: amounts falling due within one year	(Note 20)	B11	12,371	-	-	12,371	14,360
Net current assets/(liabilities)		B12	86,009	-	-	86,009	72,571
Total assets less current liabilities		B13	86,009	-	-	86,009	72,571
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	86,009	-	-	86,009	72,571
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	86,009	-	-	86,009	72,571
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	86,009	-	-	86,009	72,571

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

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ().

Yes* ☒ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒ No* ☒ * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓	✓	✓
Grants with performance conditions	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓	✓	✓
Grants payable without performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓	✓	✓
Redundancy cost	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓	✓	✓
Deferred Income	The charity made no redundancy payments during the reporting period.	✓	✓	✓
Creditors	No material item of deferred income has been included in the accounts.	✓	✓	✓
Provisions for liabilities	The charity has creditors which are measured at settlement amounts less any trade discounts	✓	✓	✓
Basic financial instruments	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓	✓	✓
	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	✓	✓	✓
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	✓	✓	✓
Heritage assets	They are valued at cost.	✓	✓	✓
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	✓	✓	✓
Investments	They are valued at cost.	✓	✓	✓
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓	✓	✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	722	-	-	722	689
	Gift Aid	-	-	-	-	340
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	722	-	-	722	1,029
Charitable activities:	Fees	149,887	-	-	149,887	126,625
	Uniform Sales	266	-	-	266	679
	Commission	58	-	-	58	69
	Other	148,797	-	-	148,797	587
	Total	299,007	-	-	299,007	127,960
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	271	-	-	271	20
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	271	-	-	271	20
Separate material item of income:	Fundraising activities	4,854	-	-	4,854	2,733
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	4,854	-	-	4,854	2,733
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		304,854	-	-	304,854	131,742

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
90	60
-	-
-	-
-	-

Section C

Notes to the accounts

(cont)

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
116,550	96,042
3,789	3,808
3,599	2,634
-	-
123,938	102,484

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C

Notes to the accounts

(cont)

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	12,371	14,360	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	12,371	14,360	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Monies received from local authority in August for the Autumn term starting in September	Monies received from local authority in August for the Autumn term starting in September

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
14,360	11,579
12,371	14,360
- 14,360	- 11,579
12,371	14,360

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
98,380	86,931
-	-
98,380	86,931

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	UR	running of the pre-school	72,571	304,854	291,416	-	-	86,009
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	72,571	304,854	291,416	-	-	86,009
Total Funds			72,571	304,854	291,416	-	-	86,009