CHEARSLEY & HADDENHAM UNDER FIVES

England & Wales · Charity number 1186042

Details

Other names	CHUF
Status	Registered
Legal form	CIO
Registered	2019-10-30
Register	View on the Charity Commission register

Contact

Address	Village Hall Winchendon Road Chearsley HP18 0DP
Phone	01844299123
Email	info@chufpreschool.co.uk
Website	www.chuf.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:(A) PROMOTING THEIR CARE AND SAFETY;(B) PROMOTING THEIR EDUCATION;(C) PROMOTING THEIR HEALTH AND WELLBEING;(D) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS.

Activities: Ofsted Registered, Not for Profit, Pre-School CHUF is a structured, learning group whose aim is for children to learn at their own pace in a safe and nurturing environment in preparation for school. A broad, balanced curriculum according to the Foundation Stage Curriculum, covering birth to five years is in operation. The pre-school has 2 sites operating in term time in Chearsley and Haddenham.

Classification

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

Geography

- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£290,208	£290,448	-	-
2024-08-31	£262,213	£230,248	-	-
2023-08-31	£218,749	£194,644	-	-
2022-08-31	£164,037	£187,869	-	-
2021-08-31	£151,277	£178,443	-	-
2020-08-31	£165,441	£172,776	-	-

Trustees

Name	Role	Appointed
Anna Coates	Chair	2020-10-05
Alex Foreman-Peck		2020-10-05
Anne-Marie Barker		2020-10-05
Ellen Dyer		2020-10-05
Rebecca Pike		2023-10-05

CHEARSLEY & HADDENHAM UNDER FIVES

England & Wales - Charity number 1186042

Accounts

Chair’s Report October 2025

Whenever I begin to write these reports, I scroll back through emails, texts and Whats Apps to remind me of the highs and lows of the last year at CHUF. And wow, what a year it’s been again!

Haddenham CHUF are well and truly ‘at home’ in the Scout and Guiding Centre and this has been a blessing for both children and staff. It has enabled CHUF to continue to offer wonderful pre-school care to the children of Haddenham and the surrounding areas.

Our numbers at both sites continue to indicate that CHUF is a loved and well-supported organisation at the heart of the community and provides a loving and thoughtful educational and social launch for under 5s.

Once again I thank Kasia, for her positive attitude, cheerful optimism and pragmatic management which is a huge factor in the overall success of CHUF.

In other thank yous, I’d like to acknowledge the hard work of Naomi and Alex for managing the numbers, and finances behind the scenes. It’s not been easy, but we value all your hard work and are very thankful to be able to demonstrate a sound financial recovery from the covid years.

I know both the settings are ready for the inevitable OFSTEDs which are just around the corner and am sure whenever they happen your dedication to the children and inspirational ideas for innovative learning opportunities will receive the credit they deserve.

Before I wrap-up and let Kasia and Alex update you all on the settings and the finances, I would like to make a plea on behalf of the children and staff for a parent-led fundraising committee. We obviously want to ensure that the settings are kept up to date with the latest teaching guidance, and with that comes a need for new resources and materials. Kasia keeps a wish list, which we try to fulfil from our current budget, but a parent-led fundraising committee would make a lasting impact on the success of CHUF. If anyone in the audience would be interested, please either stay behind and have a chat with the trustees, or email us.

Lastly, I would like to thank the Chuf ladies who work tirelessly to ensure the children of Haddenham and Chearsley are welcomed each day into a warm, creative and secure environment where they can begin to sow the seeds of life long curiosity and learning

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name:	Charity No (if any)	
CHEARSLEY AND HADDENHAM UNDER FIVES		1186042

Annual accounts for the period

Period start date	01/09/2024	To	Period end date	30/08/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	17,655	-		17,655	17,293
Charitable activities	S02	236,090	32,648		268,738	241,188
Other trading activities	S03	3,111	-		3,111	3,076
Investments	S04	714	-		714	655
Separate material item of income	S05	-	-		-	-
Other	S06	-	-		-	-
Total	S07	257,570	32,648	-	290,218	262,213
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	249,920	40,528	-	290,448	230,248
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	249,920	40,528	-	290,448	230,248
Net income/(expenditure) before investment gains/(losses)	S13	-	-	-	-	31,965
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	7,650	- 7,880	-	- 230	31,965
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	7,650	- 7,880	-	- 230	31,965
Reconciliation of funds:						
Total funds brought forward	S21		-	-	-	69,275
Total funds carried forward	S22	7,650	- 7,880	-	- 230	101,240

earsley and Haddenham Under Fives (CH
Profit and Loss
September 2024 - August 2025

	Sep 1 2024 - Aug 31 2025			
Income				
Bank interest received	713.57	Investments		
Donations	3,046.59	Donations and legacies		
Fundraising Activities	1,199.97	Other trading activities		
Bunny Hop	792.50	Other trading activities		
Christmas Cards	74.00	Other trading activities		
Other fundraising income	1,022.40	Other trading activities		
Lottery income		Other trading activities		
Total for Fundraising Activities	**£3,088.87**			
Services				
Bucks Council Funding	189,304.62	Charitable activities		
Bucks Council Grants	3,100.00	Charitable activities		
SEN/HN funding	29,548.23	Charitable activities		
Total for Bucks Council Funding	**£221,952.85**	Charitable activities		
Fees	42,812.56			
Book Bags	12.00	Other trading activities		
Breakfast Club	3,673.00	Charitable activities		
Bucks funded hours for invoices	0.00	Charitable activities		
Late Payment Fee	30.00	Charitable activities		
New Starter Fee	260.00	Charitable activities		
Party fees and donations	20.00	Donations and legacies	Other trading activities	Split 50:50
Voluntary Consumable Charge	14,598.50	Donations and legacies		
Total for Fees	**£61,406.06**			
Total for Services	**£283,358.91**			
Total for Income	**£290,207.94**			
Cost of Sales				
Gross Profit	**£290,207.94**			
Expenses				
Administrative Costs				
Advertising/Promotional/Merch	29.11			
Bank charges	83.24			
DBS costs	294.22			
Donations made	20.00			
Insurances	1,865.88			
Membership fees	556.88			

Ofstead fees	70.00
Phone Costs	661.88
Recruitment costs	22.33
Total for Administrative Costs	**£3,603.54**
Consumables	
Children's parties and gifts	1,759.31
Cleaning Products & services	1,430.82
Computer Costs	1,035.00
First Aid Supplies	54.53
Fundraising Expenses	297.90
Photocopier costs	147.12
Play Materials	8,288.98
Printing, Postage and Stationery	812.43
Refreshments	1,245.65
Total for Consumables	**£15,071.74**
Equipment purchases (>1 year)	5,312.42
Haddenham Moving Costs	13,570.80
Other Professional Services	
Accounting costs	594.00
IT Support	809.80
Payroll costs and HR	5,879.83
Total for Other Professional Services	**£7,283.63**
Rent	14,239.50
Salaries	211,797.75
Gifts and parties for staff	1,209.95
HMRC Payments	7,985.64
Pension Cost	8,155.18
Staff Training	2,217.71
Total for Salaries	**£231,366.23**
Total for Expenses	**£290,447.86**
Net Operating Income	**-£239.92**
Other Income	
Other Expenses	
Net Other Income	
Net Income	**-£239.92**

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	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	52			52	684
Investments (Note 17.4)	B08				-	-
Cash at bank and in hand (Note 24)	B09	100,948			100,948	122,667
Total current assets	B10	101,000	-	-	101,000	123,351
Creditors: amounts falling due within one year (Note 20)	B11	17,906	-	-	17,906	22,111
Net current assets/(liabilities)	B12	83,094	-	-	83,094	101,240
Total assets less current liabilities	B13	83,094	-	-	83,094	101,240
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	83,094	-	-	83,094	101,240
Funds of the Charity						
Endowment funds (Note 27)	B17	-				-
Restricted income funds (Note 27)	B18		-		-	7,880
Unrestricted funds	B19	83,094		-	83,094	93,360
Revaluation reserve	B20					-
Total funds	B21	83,094	-	-	83,094	101,240

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Alex Foreman-Peck	16/05/2026

Chearsley and Haddenham Under Fives (CHUF)
Balance Sheet
As of August 31, 2025

		As of 31 August, 2025
Cash at bank and in hand		
Deposit Account		77,795.50
Fundraising Account		0.00
NEW Lloyds business current account		16,442.49
OLD Current Account		6,072.27
Petty Cash		637.98
Total for Cash at bank and in hand		**£100,948.24**
Debtors		
Debtors		51.50
Total for Debtors		**£51.50**
NET CURRENT ASSETS		**£100,999.74**
Creditors: amounts falling due within one year		
Trade Creditors		
Creditors		0.00
Total for Trade Creditors		**£0.00**
Credit Cards		
Credit Card		0.00
Total for Credit Cards		**£0.00**
Current Liabilities		
Accruals		0.00
Deferred Income		0.00
Total for Current Liabilities		**£0.00**
Total for Creditors: amounts falling due within one year		**£0.00**
NET CURRENT ASSETS (LIABILITIES)		**£100,999.74**
TOTAL ASSETS LESS CURRENT LIABILITIES		**£100,999.74**
TOTAL NET ASSETS (LIABILITIES)		**£100,999.74**
Capital and Reserves		
Retained Earnings		101,239.66
Profit for the year		-239.92
Total for Capital and Reserves		**£100,999.74**
Total Capital and Reserves	**£**	**100,759.82**

Monday, May 26, 2025 04:47:11 pm GMT+1 - Accrual Basis

Section C	Notes to the accounts

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;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
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.	***N/A***

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*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(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.	***N/A***

1.4 Changes to accounting estimates

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

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

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

1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

Section C Notes to the accounts (cont)

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.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • 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.	✓		
Offsetting	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.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	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).	✓		
Legacies	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.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	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.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	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.	✓		
	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'.	✓		
	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.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		
Donated services and facilities	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.	✓		
	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.	✓		
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other			

		Yes	No	N/a
	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
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.			✓
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

		Yes	No	N/a
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.	✓		
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.	✓		
	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 with 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.	✓		
Grants payable without performance conditions	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.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	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			✓
Basic financial instruments	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.	✓		

Buck Coun
services.

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	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			✓
	They are valued at cost.			✓
Heritage assets	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.			✓
	They are valued at cost.	✓	✓	✓
Investments	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.			✓
		Yes	No	N/a

		Yes	No	N/a
	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 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.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

1. Deferred Income
Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. Therefore this amount is recognised in the accounts as a liability with the corresponding double entry being in cash at bank. No income is recognised until the following year.

cil funding is received in advance of providing

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	17,655	-	-	17,655	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	17,655	-	-	17,655	-
Charitable activities:	Education of children	236,090	32,648	-	268,738	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	236,090	32,648	-	268,738	-
Other trading activities:	Fund raising activities					
	Sale of products					
	Party fees					
	Other					
	Total	-	-	-	-	-
Income from investments:	Interest income	714	-	-	714	
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	714	-	-	714	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
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		254,459	32,648	-	287,107	-

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Grants relating to the Haddenham Site move and the education of children with special and high needs.
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Within Donations and gifts is a Voluntary Consumables Charge of £14,599 (PY: £13,320) that is invoiced to the parents but is optional to pay.

[redacted]

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Special educational and higher needs funding	32,648
Government grant 2		
Government grant 3		-
Other		-
	Total	32,648

	Description	Last year £
Government grant 1	Site move grant	4,004
Government grant 2	Special educational and higher needs funding	23,690
Government grant 3		-
Other		-
	Total	27,694

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	52	684
Prepayments and accrued income	-	-
Other debtors		
Total	52	684

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

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 fallir than
	This year £	Last year £	This year £
Accruals for grants payable	-	-	-
Bank loans and overdrafts	-	878	-
Trade creditors	-	1,537	-
Payments received on account for contracts or performance-related grants	-	-	-
Accruals and deferred income	17,906	19,697	-
Taxation and social security	-		-
Other creditors	-	-	-
Total	17,906	22,111	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Las
Please explain the reasons why income is deferred.	Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. The accounting policy is to not recognise this income until the September term starts.	Buckinghamshir for pre-school s in advance of th starting. The ac to not recognise the September t

Movement in deferred income account	This year £
Balance at the start of the reporting period	19,697
Amounts added in current period	17,906
Amounts released to income from previous periods	- 19,697
Balance at the end of the reporting period	17,906

ıg due after more one year
Last year £
-
-
-
-
-
-
-
-

ıst year
·e Council funding essions is received ıe September term counting policy is › this income until term starts.

Last year £
15,851
19,697
- 15,851
19,697

Section C	Notes to the accounts	(cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	100,310	122,012
Short term deposits		-
Cash at bank and on hand	638	656
Other		-
Total	100,948	122,667

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 blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible 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 £
Special education and higher needs	R	Funding from the council for one-to-one teaching assistants and learning aids for named individuals.	-	29,548	- 29,548	-	-	-
Haddenham Canopy	R	To fund the purchase and installation of an outdoor canopy for the Haddenham setting.	7,880	3,100	- 10,980	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	7,880	32,648	- 40,528	-	-	-

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS 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 blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible 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 £
Special education and higher needs	R	Funding from the council for one-to-one teaching assistants and learning aids for named individuals.	-	15,448	- 15,448	-	-	-
Haddenham Canopy	R	To fund the purchase and installation of an outdoor canopy for the Haddenham setting.	-	7,880	-	-	-	7,880
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	-	23,328	- 15,448	-	-	7,880

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Chearsley and Haddenham Under Fives		
On accounts for the year ended	31st August 2025	**Charity no (if any)**	1186042
Set out on pages	As Provided		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

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 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete* [ ] *if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.

* *Please delete the words in the brackets if they do not apply.*

Signed:	Roger F Summers	**Date:**	21st May 2026
Name:	Roger F Summers		
Relevant professional qualification(s) or body	FCCA		

(if any):	
Address:	RF Summers & Co
	42A Upper High Street
	Thame, OX9 2DW

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHEARSLEY & HADDENHAM UNDER FIVES

England & Wales - Charity number 1186042

Accounts

Chair's Report July 2024

Whenever I begin to write these reports, I scroll back through emails, texts and WhatsApps to remind me of the highs and lows of the last year at CHUF. And wow, what a year it's been again!

Finding a new home for the Haddenham CHUF was a huge hurdle having been situated in St Mary's for over 20 years. The search was by no means straightforward, but with a determined new manager and the trustees, Ellen and Anne , investigating leads and hunting down anyone who may know of an available site, the Scout and Guiding Centre has proved to be a delightful new home for the pre-school. It has enabled CHUF to continue to offer wonderful pre-school care to the children of Haddenham and the surrounding areas.

To move the entire setting over the October half-term was huge undertaking by Kasia and the Chuf ladies, but it was ready to welcome the children in a very short space of time. Kasia has also secured funding for a new canopy which will also enhance the setting further. Thank you Kasia, your positive attitude, cheerful optimism and pragmatic management is a huge factor in the overall success of CHUF.

In other thank yous, I'd like to acknowledge the hard work of Naomi and Alex for managing the numbers, and finances behind the scenes. It's not been easy, but we value all your hard work and are very thankful to be able to demonstrate a sound financial recovery from the covid years.

I know both the settings are ready for the inevitable OFSTEDs which are just around the corner, and hope you are able to finish the term without a visit (fingers crossed).

Lastly, I would like to thank the Chuf ladies who work tirelessly to ensure the children of Haddenham and Chearsley are welcomed each day into a warm, creative and secure environment where they can begin to sow the seeds of life long curiosity and learning.

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name: CHEARSLEY AND HADDENHAM UNDER FIVES			Charity No (if any)	1186042
Annual accounts for the period				
Period start date	9/1/2023	To	Period end date	8/30/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	17,293		-	17,293	280
Charitable activities	S02	217,860	23,328	-	241,188	215,652
Other trading activities	S03	3,076		-	3,076	2,645
Investments	S04	655			655	172
Separate material item of income	S05			-	-	-
Other	S06	-	-	-	-	-
Total	S07	238,885	23,328	-	262,213	218,749
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	214,800	15,448	-	230,248	194,644
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	214,800	15,448	-	230,248	194,644
Net income/(expenditure) before investment gains/(losses)	S13	24,085	7,880	-	**31,965**	24,105
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	24,085	7,880	-	31,965	24,105
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	24,085	7,880	-	31,965	24,105
Reconciliation of funds:						
Total funds brought forward	S21	69,275	-	-	69,275	45,170
Total funds carried forward	S22	93,360	7,880	-	101,240	69,275

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	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	684	-	-	684	245
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	122,667	-	-	122,667	85,161
Total current assets	B10	123,351	-	-	123,351	85,406
Creditors: amounts falling due within one year (Note 20)	B11	22,111	-	-	22,111	16,131
Net current assets/(liabilities)	B12	101,240	-	-	101,240	69,275
Total assets less current liabilities	B13	101,240	-	-	101,240	69,275
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	101,240	-	-	101,240	69,275
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		7,880		7,880	-
Unrestricted funds	B19	93,360		-	93,360	69,275
Revaluation reserve	B20				-	
Total funds	B21	93,360	7,880	-	101,240	69,275

Signed by trustee on behalf of all the trustees

Signature	Print Name	Date of approval
#VALUE!	Alex Foreman-Peck	6/23/2025

Section C **Notes to the accounts**

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.	

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;	***N/A***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***N/A***
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.	***N/A***

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	

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(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.	***N/A***

1.4 Changes to accounting estimates

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

Yes	✓
No	

Please disclose:

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

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	

Please disclose:

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

Section C	Notes to the accounts	(cont)

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.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • 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.	✓		
Offsetting	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.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	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).	✓		
Legacies	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.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	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.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	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.	✓		
	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'.	✓		
	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.	✓		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓		
Donated services and facilities	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.	✓		
	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.	✓		
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other			

		Yes	No	N/a
	benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
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.			✓
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

		Yes	No	N/a
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.	✓		
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.	✓		
	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 with 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.	✓		
Grants payable without performance conditions	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.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	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			✓
Basic financial instruments	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

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	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			✓
	They are valued at cost.			✓
Heritage assets	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.			✓
	They are valued at cost.	✓	✓	✓
Investments	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.			✓

		Yes	No	N/a
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 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.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

1. Deferred Income
Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. Therefore this amount is recognised in the accounts as a liability with the corresponding double entry being in cash at bank. No income is recognised until the following year.

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	17,293	-	-	17,293	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	17,293	-	-	17,293	-
Charitable activities:	Education of children	217,860	23,328	-	241,188	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	217,860	23,328	-	241,188	-
Other trading activities:	Fund raising activities	2,910	-	-	2,910	2,202
	Sale of products	90	-	-	90	213
	Party fees	76	-	-	76	230
	Other	-	-	-	-	-
	Total	3,076	-	-	3,076	2,645
Income from investments:	Interest income	655	-	-	655	172
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	655	-	-	655	172
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
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		238,885	23,328	-	262,213	2,817

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Grants relating to the Haddenham Site move and the education of children with special and high needs.
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Within Donations and gifts is a Voluntary Consumables Charge that is invoiced to the parents. Its payment by them is strictly optional.

[redacted]

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Special educational and higher needs funding	23,328
Government grant 2		
Government grant 3		-
Other		-
	Total	23,328

	Description	Last year £
Government grant 1	Site move grant	4,004
Government grant 2	Special educational and higher needs funding	23,690
Government grant 3		-
Other		-
	Total	27,694

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Section C	Notes to the accounts	(cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	684	245
Prepayments and accrued income	-	-
Other debtors		
Total	684	245

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

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	878	244	-	-
Trade creditors	1,537	36	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	19,697	15,851	-	-
Taxation and social security		-	-	-
Other creditors	-	-	-	-
Total	22,111	16,131	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. The accounting policy is to not recognise this income until the September term starts.	Buckinghamshire Council funding for pre-school sessions is received in advance of the September term starting. The accounting policy is to not recognise this income until the September term starts.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	15,851	9,885
Amounts added in current period	19,697	15,851
Amounts released to income from previous periods	- 15,851	- 9,885
Balance at the end of the reporting period	19,697	15,851

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	122,012	53,339
Short term deposits	-	-
Cash at bank and on hand	656	560
Other	-	-
Total	122,667	53,899

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 blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible 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 £
Special education and higher needs	R	Funding from the council for one-to-one teaching assistants and learning aids for named individuals.	-	15,448	- 15,448	-	-	-
Haddenham Canopy	R	To fund the purchase and installation of an outdoor canopy for the Haddenham setting.	-	7,880	-	-	-	7,880
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	-	23,328	- 15,448	-	-	7,880

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS 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 blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible 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 £**
Site Move	R	To fund the move of CHUF' Haddenham setting at St Mary's School to the Scout Hut in Haddenham.	12,500	4,004	- 16,504	-	-	-
Special education and higher needs	R	Funding from the council for one-to-one teaching assistants and learning aids for named individuals.	600	23,690	- 24,290	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	13,100	27,694	- 40,794	-	-	-

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A — Independent Examiner's Report

Report to the trustees	Chearsley and Haddenham Under Fives		
On accounts for the year ended	31st August 2024	**Charity no (if any)**	1186042
Set out on pages	As Provided		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

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 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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.

* *Please delete the words in the brackets if they do not apply.*

Signed:	Roger F Summers	**Date:**	19th June 2025
Name:	Roger F Summers		
Relevant professional qualification(s) or body (if any):	FCCA		

Address:	RF Summers & Co
	42A Upper High Street
	Thame, OX9 2DW

Section B	**Disclosure**
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHEARSLEY & HADDENHAM UNDER FIVES

England & Wales - Charity number 1186042

Accounts

Chairs Report – CHUF AGM

Being Trustees of a charity comes with its responsibilities and never more so in today's climate.

To make an educational setting viable is a constant battle between breaking even and keeping any loss to a minimum. Making a profit is our ultimate goal and one we are working extremely hard to achieve, but with rising costs and the minimum wage increasing each year it has been hard to balance the books. As the manager has reported we have good numbers and a healthy waiting list and this is all in our favour. But we need to expand our offer and work even harder which is a lot to ask of the staff.

Needless to say if any group of ladies can turn this around our staff can. They are dedicated, reliable and are proud of how they make a difference to each and every child that attends our settings. We ask so much of them each term and with budget restraints it is never an easy task. They excel in what is expected of them and Chuf would not be the excellent educational setting for 2 to 4 years that it is today.

Back in the early part of the Autumn term Chuf was given notice by the governors of Haddenham St Marys c of e school. Our lease was not going to be renewed. This was a major blow to the staff and trustees. After being in Haddenham for well over 15 years our aim was to find new premises and stay serving the families of young children for the foreseeable future. The trustees role was to take this huge task on and let the staff worry about the day to day routine.

The trustees gained support from councillors, the local MP, parish councils and local builders. We constantly bombarded anybody who we thought could help us to find a new home.

Although we had amazing support every avenue we seemed to go down lead us to a dead end. Finally within the last couple of weeks, due to the sad closure of a long standing preschool in Haddenham we had a chance to take over the building and declare that Chuf will be staying in Haddenham where we belong. We send our condolences to the committee and staff of puddleducks as that could not have been an easy decision to make to close after so many years. This is just an example of how hard it is to keep these settings viable. But the hall Puddleducks hired was free and we recently received the good news that the committee has agreed that Chuf can move in. This will hopefully be in the October half term.

There is so much to do and I am sure the trustees and staff will rise to the challenge. It is very exciting and we are looking into offering wrap around care in the form of a breakfast club, after school club and a summer club. So the future for both settings now is looking good, still hard work and being ever mindfull of our budget but at least we have an excellent setting in Chearsley and now we can say we still have an excellent setting in Haddenham.

Chearsley and Haddenham Under Fives (CHUF)

Receipts and Payment Account

		31st August 2023		31st August 2022
Income				
Bank interest received		172.11		6.15
Donations		49.89		62.47
Fundraising Activities		2,201.70		4,084.61
Fees		51,057.02		59,062.00
Bucks CC Funding		137,574.26		87,722.07
Bucks SEN/HN Funding		23,690.10		600.00
Early years Grant money		4,004.00		12,500.00
Total Income	**£**	**218,749.08**	**£**	**164,037.30**
Expenses				
Administrative Costs		3,115.77		3,487.58
Bank charges		116.85		131.84
Cleaning Products & services		1,583.08		1,667.31
Donations made		37.48		12.60
Child progress Log licence fee		274.10		390.00
Professional Services		8,758.36		11,682.26
Fundraising Expenses		1,043.39		98.78
Insurances		1,552.94		1,508.18
Advertising/Promotional				212.42
Total Expenditures	**£**	**16,481.97**	**£**	**19,190.97**
Operating costs				
Play Equipment		1,281.85		5,515.60
Play Materials		5,029.02		2,947.14
Refreshments		560.73		711.12
Total Operating costs	**£**	**6,871.60**	**£**	**9,173.86**
Rent		8,751.00		8,995.50
Haddenham moving costs		1,350.00		0.00
Total Rent	**£**	**10,101.00**	**£**	**8,995.50**
Salaries		157,941.55		151,165.93
Gifts and parties for staff		677.52		359.37
Staff Training		2,570.65		-1,016.26
Total Salaries	**£**	**161,189.72**	**£**	**150,509.04**
Total Expenses	**£**	**194,644.29**	**£**	**187,869.37**
Net Operating Income	**£**	**24,104.79**	**-£**	**23,832.07**
Net Income	**£**	**24,104.79**	**-£**	**23,832.07**

Balance Sheet Summary

Current Assets				
Cash at bank and in hand		85,160.60		53,898.48
Debtors		245.00		1,317.00
Net current assets	**£**	**85,405.60**	**£**	**55,215.48**

Creditors: amounts due within one year

Trade Creditors		279.74		185.75
Deferred income		15,851.05		9,884.71
Total Creditors	**£**	**16,130.79**	**£**	**10,070.46**
Net current assets (liabilities)	**£**	**69,274.81**	**£**	**45,145.02**
Financed by				
Retained Earnings		45,145.02		68,977.09
Surplus/Loss for the year		24,104.79		-23,832.07
Total Capital and Reserves	**£**	**69,249.81**	**£**	**45,145.02**

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Chearsley and Haddenham Under Fives

Independent Examiners Report to the trustees for an Independent Examination of the Accounts for year ended 31st August 2023.

Based on our work and examination of your Accounts for the year ended 31st August 2023, nothing has come to our attention to refute the trustees' confirmation that the Accounts give a true and fair view of the state of affairs as at 31st August 2023 and of its profit for the year then ended.

Reviewed and Examined by R F Summers, FCCA on 14th June 2024

Signed RF Summers FCCA ....

CHEARSLEY & HADDENHAM UNDER FIVES

England & Wales - Charity number 1186042

Accounts

Although this academic year was technically free from restrictions, Covid continued to disrupt activities in both settings. Absences amongst staff and children were higher than a normal year and once again to keep the settings as covid free as possible, parents were unable to enjoy the usual activities such as the nativity and other Christmas festivities at CHUF during the Autumn/Winter term.

I am immensely proud of how the Anne and the staff have remained committed to furthering the children's social and academic development, whilst ensuring they remain in a safe and secure environment. As well as being Preschool Assistants and Supervisors, the staff have added the role of Cleaner to their responsibilities. I would like to thank them for another year of rolling their sleeves up and doing what it takes to keep CHUF running.

At the start of the year, Anne announced her intention to retire following a 22-year tenure. We are sad to see Anne depart and wish her well in her retirement. Anne will be staying on in the background as a Trustee, and her knowledge of CHUF will prove incredibly beneficial in continuing the drive the charity forward.

In February we undertook an extensive recruitment process and following in depth interviews with 3 very strong candidates, the decision was made to appoint Kasia Kowalska as Manager of CHUF. Kasia is currently working as a Supervisor at the Haddenham setting and has been with us for 11 years. She has the skills, experience, and ideas to ensure CHUF continues to operate as a top preschool. We are pleased to welcome her to the management team and remain on hand to provide any support she requires in her new role.

Spring and summer have seen us return to move normal ways of operating, in particular being able to welcome parents and visitors to CHUF has brought much enjoyment to the children.

Financially we are in a good position thanks not only to the increased number of children attending CHUF, but also several successful grant applications which have helped us to improve equipment and technology across both sites. Next year we hope to work closely with Kasia to ensure funds are used to provide the children and parents with the best possible service.

A key initiative for next year is to set up a parent fundraising group. Many of the previous team have since departed as their children moved up to primary school. This leaves a clean slate for a team of you to devise fundraising events. As Trustees we have all previously held this role, so will be on hand to guide as needed. Please do get involved, its very rewarding to see what has been purchased for the children as a result of your efforts.

Once again, the Trustees would like to extend a massive thank you to the staff of CHUF for putting in another excellent year's work. We would also like to thank you, the parents, and carers for all your support and look forward to welcoming new and old faces next academic year.

Chearsley and Haddenham Under Fives (CHUF)

Receipts and Payment Account

	31st August 2022		31st August 2021	
Income				
Bank interest received		6.15		7.64
Donations		62.47		280.00
Fundraising Activities		4,084.61		1,269.89
Bucks CC Funding		88,322.07		110,509.36
Fees		59,062.00		29,296.62
Furlough Grant 2020		0.00		1,835.45
Early years Grant money		12,500.00		8,078.00
Total Income	£	164,037.30	£	151,276.96
Expenses				
Administrative Costs		3,487.58		3,957.56
Bank charges		131.84		120.05
Cleaning Products & services		1,667.31		2,379.96
Donations made		12.60		15.00
Child progress Log licence fee		390.00		705.60
Professional Services		11,682.26		9,878.86
Fundraising Expenses		98.78		20.00
Insurances		1,508.18		1,510.17
Advertising/Promotional		212.42		93.29
Total Expenditures	£	19,190.97	£	18,680.49
Operating costs				
Play Equipment		5,515.60		3,262.15
Play Materials		2,947.14		1,919.03
Refreshments		711.12		678.33
Total Operating costs	£	9,173.86	£	5,859.51
Rent		8,995.50		7,836.00
Total Rent	£	8,995.50	£	7,836.00
Salaries		151,165.93		143,167.42
Gifts and parties for staff		359.37		1,759.36
Staff Training		-1,016.26		1,139.99
Total Salaries	£	150,509.04	£	146,066.77
Total Expenses	£	187,869.37	£	178,442.77
Net Operating Income	-£	23,832.07	-£	27,165.81
Net Income	-£	23,832.07	-£	27,165.81
Balance Sheet Summary				
Current Assets				
Cash at bank and in hand		53,898.48		69,308.10
Debtors		1,317.00		54.50
Net current assets	£	55,215.48	£	69,362.60
Creditors: amounts due within one year				
Trade Creditors		185.75		385.51
Deferred income		9,884.71		0.00
Total Creditors	£	10,070.46	£	385.51
Net current assets (liabilities)	£	45,145.02	£	68,977.09
Financed by				
Retained Earnings		68,977.09		96,142.90
Surplus/Loss for the year		-23,832.07		-27,165.81
Total Capital and Reserves	£	45,145.02	£	68,977.09

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Chearsley and Haddenham Under Fives

Independent Examiners Report to the trustees for an Independent Examination of the Accounts for year ended 31st August 2022.

Based on our work and examination of your Accounts for the year ended 31st August 2022, nothing has come to our attention to refute the trustees' confirmation that the Accounts give a true and fair view of the state of affairs as at 31st August 2022 and of its profit for the year then ended.

Reviewed and Examined by R F Summers, FCCA on 25th April 2023

Signed RF Summers ....

CHEARSLEY & HADDENHAM UNDER FIVES

England & Wales - Charity number 1186042

Accounts

CHUF Chairs Report 2021

In October 2020 I was elected chair following the decision to convert CHUF to a Charitable Incorporated Organisation. Taking over this role during a global pandemic has proved challenging but I am immensely proud of the way Anne, the staff and the Trustees have worked to ensure that CHUF remains a secure environment, that the children's welfare and learning is at the heart of what we do, and that CHUF remains a profitable and viable business. My fellow Trustees and I all have direct experience of CHUF, as either a parent or an employee, and I am confident that we shall collectively move this business forward out of this pandemic.

Due to the pandemic, CHUF has been unable to undertake our usual fundraising activities such as the summer party and Christmas raffle. Thanks to the CHUF staff, we were still able to go ahead with the Bunny Hop at Easter which raised an impressive £909.32 Fundraising remains an important part of CHUF due to its charitable status. Moving forward, next academic year we are required to set up a parent fundraising group and will be looking for volunteers to help run the usual CHUF activities that parents, and children enjoy so much. Further details will appear in next terms newsletter.

Despite the financial pressures that the pandemic has caused, CHUF has continued to run its day-to-day operations with little impact. This is thanks to the excellent reserves that Anne and previous committees have built up over the years. We have also been fortunate to have been the recipient of various local and national grants. It is our aim to continue to manage the finances in this manner to ensure that whatever the future may throw at us, we are ready to respond.

Next academic year the Trustees will be seeking to become more involved with both settings. Key initiatives discussed are a staff wellbeing survey, increasing attendance and improving facilities.

The Trustees and I would like to extend our thanks to Anne and the staff for all their hard work during what has been an incredibly challenging time. We wish them a great summer break and look forward to welcoming everyone back in September.

Chearsley and Haddenham Under Fives (CHUF)

Receipts and Payment Account		
	31st August 2021	**31st August 2020**
Income		
Bank interest received	7.64	39.24
Donations	280.00	20.00
Fundraising Activities	1,269.89	3,140.31
Bucks CC Funding	110,509.36	107,454.15
Fees	29,296.62	40,605.00
Furlough Grant 2020	1,835.45	14,182.11
Early years Covid grant money	8,078.00	0.00
Total Income	**£ 151,276.96**	**£ 165,440.81**
Expenses		
Administrative Costs	3,957.56	3,235.35
Bank charges	120.05	144.02
Cleaning Products & services	2,379.96	1,372.95
Donations made	15.00	25.00
EY Log licence fee	705.60	705.60
Professional Services	9,878.86	11,446.21
Fundraising Expenses	20.00	619.19
Insurances	1,510.17	1,510.17
Advertising/Promotional	93.29	2,167.80
Total Expenditures	**£ 18,680.49**	**£ 21,226.29**
Operating costs		
Play Equipment	3,262.15	1,122.63
Play Materials	1,919.03	1,491.12
Refreshments	678.33	268.62
Total Operating costs	**£ 5,859.51**	**£ 2,882.37**
Rent	7,836.00	6,610.50
Total Rent	**£ 7,836.00**	**£ 6,610.50**
Salaries	143,167.42	139,320.67
Gifts and parties for staff	1,759.36	1,895.51
Staff Training	1,139.99	840.71
Total Salaries	**£ 146,066.77**	**£ 142,056.89**
Total Expenses	**£ 178,442.77**	**£ 172,776.05**
Net Operating Income	**-£ 27,165.81**	**-£ 7,335.24**
Net Income	**-£ 27,165.81**	**-£ 7,335.24**
Balance Sheet Summary		
Current Assets		
Cash at bank and in hand	69,308.10	113,823.45
Debtors	54.50	290.00
Net current assets	**£ 69,362.60**	**£ 114,113.45**
Creditors: amounts due within one year		
Trade Creditors	385.51	1,644.50
Deferred income	0.00	16,326.05
Total Creditors	**£ 385.51**	**£ 17,970.55**
Net current assets (liabilities)	**£ 68,977.09**	**£ 96,142.90**
Financed by		
Retained Earnings	96,142.90	103,478.14
Surplus/Loss for the year	-27,165.81	-7,335.24
Total Capital and Reserves	**£ 68,977.09**	**£ 96,142.90**

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Chearsley and Haddenham Under Fives

Independent Examiners Report to the trustees for an Independent Examination of the Accounts for year ended 31st August 2021.

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 aspect:

1. Accounting records were not kept in respect of the Chearsley and Haddenham Under Fives 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.

Based on our work and examination of your Accounts for the year ended 31st August 2021, nothing has come to our attention to refute the trustees' confirmation that the Accounts give a true and fair view of the state of affairs as at 31st August 2021 and of its profit for the year then ended.

R F Summers

Reviewed and Examined by R F Summers, FCCA on 15th June 2022

Accounts

Treasurers Report - 3 October 2019

CHUF starts the term in a strong position, and finishes the preschool's financial year up at around £7k. Gross profit is up by around £23k and expenses are down by around £5.5k from September to August 2019 compared to the previous year. However there are now no significant relocation costs which accounted for over £18k in 17/18, so expenses have in total risen.

Income has been boosted by Christmas cards almost doubling, and other fund raising income being up by £1000. Fund raising income was up in total by £800 compared to the previous year which is a feat in itself, well done everyone!! Fees are down from the previous year by £4K, but funding is up around £15k. The lunch bunch push has seen an extra £1k compared to the year before.

In terms of expenses, Admin costs are down by over £1k, but we have spent more in advertising (the radio advert I believe) to allow for the Haddenham places to be filled and to further push Chearsely. Another area of savings is cleaning products and services which is down by £700. Whilst we achieved a higher income fundraising wise, we also did spend approximately £800 more than the previous year to get there. Payroll and pension has more than doubled compared to the previous year.

Unfortunately the loss in numbers at Haddenham could put pressure on the accounts. Anne and Naomi have calculated that a weekly average over the year of 322 sessions would be needed to break even. We hope that the radio advertisement can put bums on seats, but we should think about other ways to push the wonderful preschool.

Chearsley and Haddenham Under Fives (CHUF)

Income and Expenditure Account

	31st August 2020	31st August 2019
Income		
Bank interest received	39.24	38.58
Donations	20.00	1,000.00
Fundraising Activities	3,140.31	4,804.47
Bucks CC Funding	107,454.15	131,981.30
Fees	40,605.00	43,791.53
Furlough Grant 2020	14,182.11	
Total Income	**£ 165,440.81**	**£ 181,615.88**
Expenses		
Administrative Costs	3,235.35	5,103.49
Bank charges	144.02	143.15
Cleaning Products & services	1,372.95	2,018.26
Donations made	25.00	40.00
EY Log licence fee	705.60	779.60
Professional Services	11,446.21	8,032.93
Fundraising Expenses	619.19	1,163.70
Insurances	1,510.17	1,482.59
Advertising/Promotional	2,167.80	226.19
Total Expenditures	**£ 21,226.29**	**£ 18,989.91**
Operating costs		
Play Equipment	1,122.63	2,698.90
Play Materials	1,491.12	3,873.58
Refreshments	268.62	214.27
Total Operating costs	**£ 2,882.37**	**£ 6,786.75**
Rent	6,610.50	8,259.00
Total Rent	**£ 6,610.50**	**£ 8,259.00**
Salaries	139,320.67	138,029.63
Gifts and parties for staff	1,895.51	2,127.46
Staff Training	840.71	1,182.36
Total Salaries	**£ 142,056.89**	**£ 141,339.45**
Total Expenses	**£ 172,776.05**	**£ 175,375.11**
Net Operating Income	**-£ 7,335.24**	**£ 6,240.77**
Net Income	**-£ 7,335.24**	**£ 6,240.77**

Balance Sheet

	31st August 2020	31st August 2019
Current Assets		
Debtors	290	
Bank current account Lloyds	30,759.68	35,457.14
Bank fundraising account Lloyds	77,206.05	5,324.01
Bank Deposit account Lloyds	5,820.42	77,167.92
Petty Cash	37.30	408.65
	£114,113.45	**£118,357.72**
Current Liabilities		
Trade Creditors	1,644.50	-2,969.72
Deferred Income	16,326.05	-319
	£17,970.55	**-£3,288.72**
Net Current Assets	**£96,142.90**	**£115,069.00**
Financed by		
Surplus B/F [1]	103,478.14	108,828.23
Surplus /Loss for the year	-7,335.24	6,240.77
	£96,142.90	**£115,069.00**

1.Vouchers received in advance for 2020 have been removed from the surplus brought forward. (£11,509.86). Vouchers received in advance for 2021 are shown in Deferred Income and not income.

R F SUMMERS & Co

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Business Advisors
Tax Consultants

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Chearsley and Haddenham Under Fives

Independent Examiners Report to the trustees for an Independent Examination of the Accounts for year ended 31st August 2020.

Based on our work and examination of your Accounts for the year ended 31st August 2020, nothing has come to our attention to refute the trustees' confirmation that the Accounts give a true and fair view of the state of affairs as at 31st August 2020 and of its profit for the year then ended.

Reviewed and Examined by R F Summers, FCCA on 16th February 2021.