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

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
	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.		

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

[redacted]

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

st year
re Council funding essions is received e September term counting policy is this income until term starts.

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

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.