

CUMNOR PRE-SCHOOL NURSERY

England & Wales · Charity number 279672

Details

Status Registered

Legal form Other

Registered 1980-03-25

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

Contact

Address Cumnor Pre School
Oxford Road
Cumnor
Oxford
OX2 9PQ

Phone 01865864614

Email treasurercumnor@gmail.com

Website www.cumnor-preschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS (SEE ALSO GOVERNING INSTRUMENT).

Activities: Cumnor Pre-School Nursery provides sessional pre-school education for children aged 2 to 5.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** PARISH OF CUMNOR
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£102,967	£94,838	-	-
2023-08-31	£86,016	£79,272	-	-
2022-08-31	£102,188	£87,873	-	-
2021-08-31	£88,908	£74,837	-	-
2020-08-31	£76,367	£72,742	-	-

Trustees

Name	Role	Appointed
Hannah Bond	Chair	2023-10-14
Hanna Jenkins		2024-11-26
Joe Dawson		2024-11-26
Laura Elizabeth White		2025-10-07
Rev Sorrel Shamel-Wood		2024-11-26
Sophie Lake		2026-01-20

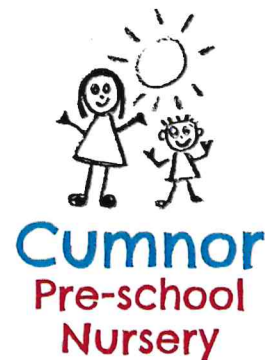
CUMNOR PRE-SCHOOL NURSERY

England & Wales - Charity number 279672

Accounts

**ANNUAL REPORT FOR FINANCIAL YEAR
1 SEPTEMBER 2023 TO 31 AUGUST 2024**

CHARITY NAME: CUMNOR PRE-SCHOOL NURSERY
REGISTRATION NO: 279672
ADDRESS: OXFORD ROAD, CUMNOR, OXFORD, OX2 9PQ



STRUCTURE, GOVERNANCE AND MANAGEMENT

CURRENT TRUSTEES:

Hannah Bond (Chair), Joe Dawson (Treasurer), Hanna Jenkins, The Revd Sorrel Shamel-Wood, Erin Haines, Will Dix.

FORMER TRUSTEES SERVING DURING THIS FINANCIAL YEAR:

Katya Petrova.

Cumnor Pre-School Nursery is a registered member of the Early Years Alliance (No 26219).

During the period, Cumnor Pre-School Nursery was governed according to the Model Pre-School Constitution (2011), as devised and recommended by the Early Years Alliance.

Trustees (committee members) are elected at the AGM, for a period of 1 Year. The Committee may co-opt up to 3 committee members during the course of the year. Any committee positions vacated during the year may be filled by a member appointed by the committee, until the next AGM.

The daily activities of the pre-school and the five current staff were managed by the pre-school Manager Mrs Alison Livesey, and the administration of the pre-school was managed by the Admin Manager Mrs Margaret Mills.

INCOMING RESOURCES AND RESOURCES EXPENDED

The pre-school had a surplus of £8,130 in the financial year to 31 August 2024 (£6,744 surplus in 2023). Fee Income was, for the year, £90,478, which was an 18% increase on the year ending 2023 (£76,535).

A substantial majority of fee income came from OCC grants, £52,273 (£48,196 previous year), with the remainder being made up from private fees.

Income from fundraising, donations and voluntary contributions was £9,500 (around 6% increase on previous year £8,991). £2,347 of this was termly voluntary contributions from parents in addition to fees and the rest was as a result of the hard work of the staff and committee in organising family events and activities for the children, asking for donations for maintenance work from Oxford colleges and local businesses as well as cake sales and tombolas.

The majority of our expenditure is on our staffing, including pension contributions. Staff costs were £78,346, a 17% increase on the previous year (£67,111 in 2024). Total expenditure this year was £94,838 (a 20% increase on 2024 expenditure, which was £79,272).

The preschool prudently maintains multiple ringfenced funds to enable for three months operating costs, and a redundancy provision in the unlikely event that the charity were to suddenly stop operating. There is also a replacement building / site reinstatement fund. As of 31 August 2024, these funds amounted to:

Operational costs: £25,800; Employment provision: £34,000; New building / site reinstatement: £30,000. Unassigned surplus for this reporting year sits at £7,023. Net assets of the pre-school are £101,823 (previous year £93,693).

OBJECTIVES, ACTIVITIES & PUBLIC BENEFIT

The aims of the pre-school are to advance the development and education of children, primarily under statutory school age, by:

- (a) offering appropriate play, education and care facilities;
- (b) encouraging family learning and recognising the right of parents to take responsibility for, and to become involved in the activities of our pre-school;
- (c) ensuring that the pre-school offers opportunities for all children whatever their race, culture, religion, means or ability;
- (d) recognising the needs of the children and their families and promoting public interest in and recognition of such needs in the local area;
- (e) implementing and furthering the aims and objectives of the Early Years Alliance.

We believe that play is an important and essential part of growing up and developing skills. All our activities are planned around the 'Foundation Stage of Learning' and the 'Early Learning Goals', which continue into the reception class of primary schools. We follow the principles and standards for Learning, Development and Care for children from birth to age five.

We believe that each child is unique; that each child needs to develop positive relationships; that the environment is essential in supporting and extending each child's development and that each child learns in different ways and at different rates across all areas of learning.

We are committed to safeguarding and promoting the welfare of children and expect all staff and volunteers to share this commitment. All staff and trustees are subject to Disclosure and Barring Service (formerly Criminal Records Bureau) checks.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's 'General Guidance on Public Benefit' when reviewing the pre-school's aims and objectives, in future planning, and in the setting of fees for the year.

During the period of this report, all children are entitled to grant funding from the term after their third birthday. The pre-school accepts children from the age of two. We also take government funded two-year-olds.

The pre-school does not operate a selection policy and there is no catchment area, all children are welcome. In addition, we work closely with various childcare services and will consider taking children from troubled backgrounds, or with social or developmental issues, as long as this is not to the detriment of the general population of the pre-school.

The pre-school is registered with OFSTED (NO 133397) and is therefore subject to inspections. The last inspection relating to the reporting period was in May 2024 and the Cumnor Pre-School Nursery was rated as Good in all the areas assessed: 'The quality of education', 'Behaviour and attitudes', 'Personal development' and 'Leadership and management', and finally 'Overall Effectiveness'.

Joe Dawson
Treasurer on behalf of all Trustees of Cumnor Pre-school Nursery
22 June 2025

CUMNOR PRE-SCHOOL NURSERY
CHARITY NO. 279672

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total Funds 2023 £
Incoming resources from:				
Donations and legacies	2,676	-	2,676	145
Charitable activities	90,478	-	90,478	76,535
Other trading activities	9,813	-	9,813	9,221
Investments	-	-	-	115
Separate material item of income	-	-	-	-
Other	-	-	-	-
Total Income	102,967	-	102,967	86,016
Resources expended on:				
Raising funds	-	-	-	-
Charitable activities	94,838	-	94,838	79,272
Separate material item of expense	-	-	-	-
Other	-	-	-	-
Total Expenditure	94,838	-	94,838	79,272
Net income/(expenditure) before investment gains/(losses)	8,130	-	8,130	6,744
Net gains/(losses) on investments	-	-	-	-
Net movement in funds	8,130	-	8,130	6,744
Reconciliation of funds:				
Total funds brought forward	93,693	-	93,693	86,950
Net movement in funds	8,130	-	8,130	6,744
Total funds carried forward	101,823	-	101,823	93,693

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	2024 £	2023 £
Fixed assets		
Intangible assets	-	-
Tangible assets	-	-
Investments	-	-
Total fixed assets	-	-
Current assets		
Stocks	186	258
Debtors	127	95
Investments	-	-
Cash at bank and in hand	104,054	95,063
Total current assets	104,367	95,417
Creditors: amounts falling due within one year	2,544	1,723
Net current assets/(liabilities)	101,823	93,693
Total assets less current liabilities	101,823 /	93,693
Creditors: amounts falling due after one year	-	-
Provisions for liabilities	-	-
Total net assets	101,823	93,693
Funds of the Charity		
Restricted income funds	-	-
Total restricted funds	-	-
Unrestricted funds	101,823	93,693
Revaluation reserve	-	-
Total funds	101,823 /	93,693

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved by the Trustees and signed on their behalf by:

Signature 1

 HANNAH BOND

Position Held

CHAIR

Date

25/06/25

Signature 2

 JOE DAWSON

Position Held

TREASURER

Date

25/06/25

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

Basis of Preparation

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:

- 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
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

There has been no change to the Accounting Policies since last year.

There are no changes to be made to the accounts for previous years.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants & Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

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.

Stocks

Stocks held for sale are measured at the lower of cost or net realisable value.

NOTES TO THE ACCOUNTS

ANALYSIS OF INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total Funds 2023 £
Income from:				
Donations & Legacies				
Grants, Charitable Donations & Projects	2,123		2,123	-
Voluntary Contributions	2,347		2,347	2,680
	<u>4,471</u>	-	<u>4,471</u>	<u>2,680</u>
Charitable Activities				
Fees (incl. retained deposits)	38,385		38,385	28,369
OCC Grant (Non-Fees)	2,193		2,193	345
OCC Grant (Fees)	52,273		52,273	48,196
	<u>92,851</u>	-	<u>92,851</u>	<u>76,910</u>
Other Trading & Fundraising Activities				
Uniform Sales	156		156	309
Christmas Activities	113		113	839
Nearly New Sales	1,859		1,859	1,981
Bags2Schools	119		119	160
Cake Sales/Cafe	659		659	753
Commission Activities	23		23	21
External Visits	24		24	73
Donations & Cashback	390		390	627
Sponsored Activities	865		865	292
Easter	432		432	297
Fete/Fayre/Market Garden	-		-	348
Halloween	23		23	258
Other Fundraiser Events	367		367	353
	<u>5,029</u>	-	<u>5,029</u>	<u>6,311</u>
Investments				
Interest Received	616		616	115
	<u>616</u>	-	<u>616</u>	<u>115</u>
TOTAL INCOME	<u><u>102,967</u></u>	<u><u>-</u></u>	<u><u>102,967</u></u>	<u><u>86,016</u></u>

NOTES TO THE ACCOUNTS

ANALYSIS OF EXPENDITURE

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total Funds 2023 £
Expenditure on:				
Charitable Activities				
Staff Costs	76,918		76,918	66,063
Pensions	1,428		1,428	1,048
Utilities	2,041		2,041	2,335
Consumables & Equipment	2,842		2,842	1,093
Insurance/Inspection	1,983		1,983	1,938
Cleaning	480		480	280
Office & Administration Expenses	2,086		2,086	2,037
Refreshments	634		634	593
Gifts	299		299	106
Advertising	408		408	389
Staff Training & Welfare	1,098		1,098	290
Repairs & Maintenance	2,025		2,025	684
Subscriptions & Publications	232		232	224
Professional Fees	1,379		1,379	926
Ground Rent	150		150	150
Health & Safety	138		138	361
EYPP Equipment & Resources	352		352	410
Food Vouchers (reimbursed by OCC)	345		345	345
	<u>94,838</u>	-	<u>94,838</u>	<u>79,272</u>
Separate Material Item of Expense				
None in the period	-	-	-	-
TOTAL EXPENDITURE	<u><u>94,838</u></u>	<u><u>-</u></u>	<u><u>94,838</u></u>	<u><u>79,272</u></u>

**NOTES TO THE ACCOUNTS
STATEMENT OF FUNDS**

		Total funds 2024 £	Total funds 2023 £
DESIGNATED FUNDS			
Projects	Unrestricted	-	-
Operational Costs	Unrestricted	25,800	24,000
New Building/Site Reinstatement	Unrestricted	30,000	30,000
Employment Provision	Unrestricted	34,000	31,500
Contingency	Unrestricted	5,000	5,000
		<u>94,800</u>	<u>90,500</u>
GENERAL FUNDS			
Unassigned surplus	Unrestricted	7,023	3,193
		<u>7,023</u>	<u>3,193</u>
TOTAL FUNDS		<u><u>101,823</u></u>	<u><u>93,693</u></u>
Reconciliation of Funds			
Balance Brought Forward		93,693	86,950
Current Year Surplus/(Deficit)		8,130	6,744
TOTAL FUNDS		<u><u>101,823</u></u>	<u><u>93,693</u></u>

INDEPENDENT EXAMINER'S REPORT

Report to the Trustees of Cumnor Pre-School Nursery (Charity 279672) on the accounts for the year ended 31 August 2024

Responsibilities and basis of the report

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

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.

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

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

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

Signed:


.....

Date:

17/6/2025
.....

Print Name:

LUCY HONOUR
.....

Relevant Professional Qualification (if any):

ICAS
.....

Address:

18 The Park, Cumnor, Oxon, OX2 9QS
.....

Give here brief details of any items that the examiner wishes to disclose

CUMNOR PRE-SCHOOL NURSERY

England & Wales - Charity number 279672

Accounts

**ANNUAL REPORT FOR FINANCIAL YEAR
1 SEPTEMBER 2022 TO 31 AUGUST 2023**

CHARITY NAME: CUMNOR PRE-SCHOOL NURSERY
REGISTRATION NO: 279672
ADDRESS: OXFORD ROAD, CUMNOR, OXFORD, OX2 9PQ



STRUCTURE, GOVERNANCE AND MANAGEMENT

CURRENT TRUSTEES:

Hannah Bond (Secretary), Kathryn Benfold (Treasurer), Melissa Round, Matthew Horton, Katya Petrova

FORMER TRUSTEES SERVING DURING THIS FINANCIAL YEAR

Jenna Gilkes (Chairperson), Kathryn Benfold (Treasurer from April 2023), Christina Goss (Secretary), Elisa Marshall (Fundraising Lead), Alison Sullivan (Communications/Marketing Officer), Caroline Taylor-Steele (Uniform/Supplies/Nearly New Sales), Sue Law, Kerry Wilkins, Melissa Round.

Cumnor Pre-School Nursery is a registered member of the Early Years Alliance (No 26219).

During the period, Cumnor Pre-School Nursery was governed according to the Model Pre-School Constitution (2011), as devised and recommended by the Early Years Alliance.

Trustees (committee members) are elected at the AGM, for a period of 1 Year. The Committee may co-opt up to 3 committee members during the course of the year. Any committee positions vacated during the year may be filled by a member appointed by the committee, until the next AGM.

The daily activities of the pre-school and the five current staff were managed by the pre-school Manager Mrs Alison Livesey, and the administration of the pre-school was managed by the Admin Manager Mrs Margaret Mills.

INCOMING RESOURCES AND RESOURCES EXPENDED

The pre-school had a surplus of £6,744 in the financial year to August 2023 (£14,314 surplus in 2022).

Fee Income was, for the year, £76,565, which was less than the year ending 2022 (£92,263).

A substantial majority of fee income came from OCC grants, £48,196 (£66,556 previous year), with the remainder being made up from private fees.

All-day places remained very popular with parents, while afternoon places continued to be harder to fill as parents require increasingly longer hours than we are currently able to offer.

Income from fundraising, donations and voluntary contributions was £8,991 (previous year £8770). £2680 of this was termly voluntary contributions from parents in addition to fees and the rest was as a result of the hard work of the staff and committee in organising family events and activities for the children, as well as cake sales and tombolas.

The majority of our expenditure is on our staffing, including pension contributions. Staff costs were £67,111, a slight decrease on the previous year (£69,021 in 2022). Total expenditure this year was £79,272 (2022 expenditure was £87,873).

The Replacement Building Fund sits at £67,500 and the Site Reinstatement Fund has stayed at £5,000. Unassigned surplus for this reporting period sits at £21,193.

Net assets of the pre-school are £93,693 (previous year £86,950).

OBJECTIVES, ACTIVITIES & PUBLIC BENEFIT

The aims of the pre-school are to advance the development and education of children, primarily under statutory school age, by:

- (a) offering appropriate play, education and care facilities;
- (b) encouraging family learning and recognising the right of parents to take responsibility for, and to become involved in the activities of our pre-school;
- (c) ensuring that the pre-school offers opportunities for all children whatever their race, culture, religion, means or ability;
- (d) recognising the needs of the children and their families and promoting public interest in and recognition of such needs in the local area;
- (e) implementing and furthering the aims and objectives of the Early Years Alliance.

We believe that play is an important and essential part of growing up and developing skills. All our activities are planned around the 'Foundation Stage of Learning' and the 'Early Learning Goals', which continue into the reception class of primary schools. We follow the principles and standards for Learning, Development and Care for children from birth to age five.

We believe that each child is unique; that each child needs to develop positive relationships; that the environment is essential in supporting and extending each child's development and that each child learns in different ways and at different rates across all areas of learning.

We are committed to safeguarding and promoting the welfare of children and expect all staff and volunteers to share this commitment. All staff and trustees are subject to Disclosure and Barring Service (formerly Criminal Records Bureau) checks.

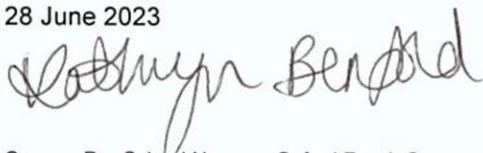
The trustees confirm that they have referred to the guidance contained in the Charity Commission's 'General Guidance on Public Benefit' when reviewing the pre-school's aims and objectives, in future planning, and in the setting of fees for the year.

During the period of this report, all children are entitled to grant funding from the term after their third birthday. The pre-school accepts children from the age of two. We also take government funded two-year-olds.

The pre-school does not operate a selection policy and there is no catchment area, all children are welcome. In addition, we work closely with various childcare services and will consider taking children from troubled backgrounds, or with social or developmental issues, as long as this is not to the detriment of the general population of the pre-school.

The pre-school is registered with OFSTED (NO 133397) and is therefore subject to inspections. The last inspection relating to the reporting period was in June 2018 and the Cumnor Pre-School Nursery was rated as Good in all the areas assessed: 'Effectiveness of leadership and management', 'Quality of teaching, learning and assessment', 'Personal development, behaviour and welfare' and 'Outcomes for Children'.

Kathryn Benfold
Treasurer on behalf of all Trustees of Cumnor Pre-school Nursery
28 June 2023



Cumnor Pre-School Nursery, Oxford Road, Cumnor, Oxford, OX2 9PQ
Tel: (01865) 864614
A member of the Early Years Alliance
Registered Charity No. 279672



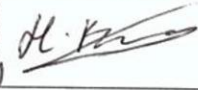
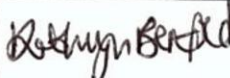
Statement of financial activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Incoming resources					
<i>Income and endowments from:</i>					
Donations and legacies	145	0	0	145	1,199
Charitable activities	76,535	0	0	76,535	92,113
Other trading activities	9,221	0	0	9,221	8,871
Investments	115	0	0	115	4
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	86,016	0	0	86,016	102,188
Resources expended					
<i>Expenditure on:</i>					
Raising funds	0	0	0	0	0
Charitable activities	79,272	0	0	79,272	87,873
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	79,272	0	0	79,272	87,873
Net income/(expenditure) before investment gains/(losses)	6,744	0	0	6,744	14,314
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	6,744	0	0	6,744	14,314
Extraordinary items	0	0	0	0	0
Transfers between funds	0	0	0	0	0
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
Net movement in funds	6,744	0	0	6,744	14,314
Reconciliation of funds:					
Total funds brought forward	86,950	0	0	86,950	72,835
Total funds carried forward	93,693	0	0	93,693	86,950

Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets	0	0	0	0	0
Tangible assets	0	0	0	0	0
Heritage assets	0	0	0	0	0
Investments	0	0	0	0	0
Total fixed assets	0	0	0	0	0
Current assets					
Stocks	258	0	0	258	407
Debtors	95	0	0	95	0
Investments	0	0	0	0	0
Cash at bank and in hand	95,063	0	0	95,063	97,660
Total current assets	95,417	0	0	95,417	98,067
Creditors: amounts falling due within one year	1,723	0	0	1,723	11,118
Net current assets/(liabilities)	93,693	0	0	93,693	86,950
Total assets less current liabilities	93,693	0	0	93,693	86,950
Creditors: amounts falling due after one year	0	0	0	0	0
Provisions for liabilities	0	0	0	0	0
Total net assets or liabilities	93,693	0	0	93,693	86,950
Funds of the Charity					
Endowment funds	0	0	0	0	0
Restricted income funds	0	0	0	0	0
Unrestricted funds	93,693	0	0	93,693	86,950
Revaluation reserve	0	0	0	0	0
Total funds	93,693	0	0	93,693	86,950

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

	Signature	Print Name	Date of approval
Chairperson		HANNAH BOND	24/06/24
Secretary			
Treasurer		KATHRYN BENFOLD	4/6/24

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

Basis of Preparation

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:

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- the monetary value can be measured with sufficient reliability.

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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.

Stock

Stocks held for sale are measured at the lower of cost or net realisable value.

NOTES TO THE ACCOUNTS

INCOMING RESOURCES	<i>Unrestricted</i> funds	<i>Restricted</i> Income funds	<i>Endowment</i> funds	<i>Total funds</i>	<i>Prior year funds</i>
	£	£	£	£	£
<i>Income and endowments from:</i>					
Donations & Legacies					
Grants, Charitable Donations & Projects	0			0	1,199
Voluntary Contributions	2,680			2,680	2,510
	2,680	0	0	2,680	3,709
Charitable Activities					
Fees (incl. retained deposits)	28,369			28,369	25,707
OCC Grant (Non-Fees)	345			345	1,150
OCC Grant (Fees)	48,196			48,196	66,556
	76,910	0	0	76,910	93,413
Other Trading & Fundraising Activities					
Sweatshirts/T-Shirts/Hats	309			309	402
Christmas Party	839			839	219
Autumn Nearly New Sale	969			969	0
Bags2Schools	160			160	236
Cake Sales	753			753	459
Photographs & Other Commission Activities	21			21	11
Trip	73			73	70
Spring Nearly New Sale	1,011			1,011	740
Donations & Cashback	627			627	869
Challenge	292			292	335
Auction	0			0	(30)
Easter	297			297	199
Fete/Fayre/Market Garden	348			348	0
Halloween	258			258	64
Other Fundraiser Events	353			353	1,487
	6,311	0	0	6,311	5,061
Investments					
Interest Received	115			115	4
	115	0	0	115	4
TOTAL INCOME	86,016	0	0	86,016	102,188

NOTES TO THE ACCOUNTS

EXPENDITURE	<i>Unrestricted</i> funds	<i>Restricted</i> Income funds	<i>Endowment</i> funds	<i>Total funds</i>	<i>Prior year funds</i>
	£	£	£	£	£
Raising Funds					
	0			0	0
	0	0	0	0	0
Charitable Activities					
Staff Costs	66,063			66,063	67,920
Pensions	1,048			1,048	1,101
Bank Charges	0			0	0
Utilities	2,335			2,335	2,296
Consumables & Equipment	1,093			1,093	1,144
Insurance/Inspection	1,938			1,938	1,911
Cleaning	280			280	461
Office Expenses	429			429	150
Refreshments	593			593	431
Gifts	106			106	240
Computer	705			705	521
Advertising	389			389	341
Staff Training & Welfare	290			290	352
Repairs & Maintenance	684			684	5,958
Subscriptions & Publications	224			224	200
Photocopier	871			871	873
Telephone	32			32	0
Professional Fees	926			926	896
Ground Rent	150			150	150
Health & Safety	361			361	139
EYPP Equipment & Resources	410			410	1,639
Food Vouchers (reimbursed by OCC)	345			345	1,150
Miscellaneous	0			0	0
	79,272	0	0	79,272	87,873
Separate Material Item of Expense					
	0			0	0
	0	0	0	0	0
Other					
	0			0	0
	0	0	0	0	0
TOTAL EXPENDITURE	79,272	0	0	79,272	87,873

CHARITY FUNDS

DESIGNATED FUNDS

Projects
Replacement Building
Site Re-instatement

Unrestricted
Unrestricted
Unrestricted

Total funds Prior year funds
£ £

0	0
67,500	60,000
5,000	5,000
72,500	65,000

UN-DESIGNATED

Unassigned surplus

Unrestricted

21,193	21,950
21,193	21,950

TOTAL FUNDS

93,693	86,950
---------------	---------------

Balance Brought Forward
Current Year Surplus/(Deficit)

86,950	72,635
6,744	14,314
93,693	86,950

INDEPENDENT EXAMINER'S REPORT

Report to the Trustees/Members of

Cumnor Pre-School Nursery Charity No. 279672

On the accounts for the year ended

31st August 2023

Set out on pages

1 - 3

Responsibilities & basis of the report

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31/08/2023

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

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

Independent Examiner's statement

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

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

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

Signed:



Date:

23/05/2024

Name:

LUCY HONOUR

Relevant professional qualification or body (if any)

ICAS

Address:

18 THE PARK
CUMNOR
OX2 9QS

Give here brief details of any items that the examiner wishes to disclose

n/a

CUMNOR PRE-SCHOOL NURSERY

England & Wales - Charity number 279672

Accounts



CUMNOR PRE-SCHOOL NURSERY	Charity No.	279672
Annual Accounts for the period	01/09/2021	to 31/08/2022



Statement of financial activities

	<i>Unrestricted funds</i>	<i>Restricted income funds</i>	<i>Endowment funds</i>	<i>Total funds</i>	<i>Prior year funds</i>
	£	£	£	£	£
Incoming resources					
Income and endowments from:					
Donations and legacies	3,709	0	0	3,709	3,741
Charitable activities	92,113	0	0	92,113	79,285
Other trading activities	6,361	0	0	6,361	5,876
Investments	4	0	0	4	6
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	102,188	0	0	102,188	88,908
Resources expended					
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	87,873	0	0	87,873	74,837
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	87,873	0	0	87,873	74,837
Net income/(expenditure) before investment gains/(losses)	14,314	0	0	14,314	14,071
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	14,314	0	0	14,314	14,071
Extraordinary items	0	0	0	0	0
Transfers between funds	0	0	0	0	0
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
Net movement in funds	14,314	0	0	14,314	14,071
Reconciliation of funds:					
Total funds brought forward	72,635	0	0	72,635	58,564
Total funds carried forward	86,950	0	0	86,950	72,635

Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets	0	0	0	0	0
Tangible assets	0	0	0	0	0
Heritage assets	0	0	0	0	0
Investments	0	0	0	0	0
Total fixed assets	0	0	0	0	0
Current assets					
Stocks	407	0	0	407	173
Debtors	0	0	0	0	0
Investments	0	0	0	0	0
Cash at bank and in hand	97,660	0	0	97,660	74,649
Total current assets	98,067	0	0	98,067	74,822
Creditors: amounts falling due within one year	11,118	0	0	11,118	2,187
Net current assets/(liabilities)	86,950	0	0	86,950	72,635
Total assets less current liabilities	86,950	0	0	86,950	72,635
Creditors: amounts falling due after one year	0	0	0	0	0
Provisions for liabilities	0	0	0	0	0
Total net assets or liabilities	86,950	0	0	86,950	72,635
Funds of the Charity					
Endowment funds	0	0	0	0	0
Restricted income funds	0	0	0	0	0
Unrestricted funds	86,950	0	0	86,950	72,635
Revaluation reserve	0	0	0	0	0
Total funds	86,950	0	0	86,950	72,635

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

	Signature	Print Name	Date of approval
Chairperson		JENNA GILKES	27/5/23
Treasurer		KATHRYN BENFOLD	3/6/23

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

Basis of Preparation

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:

- 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
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

There has been no change to the Accounting Policies since last year.

There are no changes to be made to the accounts for previous years.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

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 FRS 102 SORP).

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.

Stock

Stocks held for sale are measured at the lower or cost or net realisable value.

NOTES TO THE ACCOUNTS

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
INCOMING RESOURCES					
<i>Income and endowments from:</i>					
Donations & Legacies					
Grants, Charitable Donations & Projects	1,199			1,199	2,067
Voluntary Contributions	2,510			2,510	1,674
	3,709	0	0	3,709	3,741
Charitable Activities					
Fees (incl. retained deposits)	25,707			25,707	17,595
OCC Grant (Non-Fees)	1,150			1,150	755
OCC Grant (Fees)	66,556			66,556	61,780
	93,413	0	0	93,413	80,130
Other Trading & Fundraising Activities					
Sweatshirts/T-Shirts/Hats	402			402	(38)
Christmas Party	219			219	179
Autumn Nearly New Sale	0			0	0
Bags2Schools	236			236	384
Cake Sales	459			459	167
Photographs & Other Commission Activities	11			11	0
Trip	70			70	104
Spring Nearly New Sale	740			740	0
Donations & Cashback	869			869	482
Challenge	335			335	1,400
Auction	(30)			(30)	1,291
Easter	199			199	284
Market Garden	0			0	249
Halloween	64			64	315
Other Fundraiser Events	1,487			1,487	214
	5,061	0	0	5,061	5,031
Investments					
Interest Received	4			4	6
	4	0	0	4	6
TOTAL INCOME	102,188	0	0	102,188	88,908

NOTES TO THE ACCOUNTS

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
EXPENDITURE					
Raising Funds					
				0	
	0	0	0	0	0
Charitable Activities					
Staff Costs	66,452			66,452	59,756
Pensions	2,569			2,569	1,751
Bank Charges	0			0	1
Utilities	2,296			2,296	1,240
Consumables & Equipment	1,144			1,144	2,385
Insurance/Inspection	1,911			1,911	791
Cleaning	461			461	251
Office Expenses	150			150	24
Refreshments	431			431	279
Gifts	240			240	291
Computer	521			521	259
Advertising	341			341	360
Staff Training & Welfare	352			352	960
Repairs & Maintenance	5,958			5,958	1,878
Subscriptions & Publications	200			200	348
Photocopier	873			873	876
Telephone	0			0	308
Professional Fees	896			896	800
Ground Rent	150			150	150
Health & Safety	139			139	386
EYPP Equipment & Resources	1,639			1,639	1,037
Food Vouchers (reimbursed by OCC)	1,150			1,150	705
Miscellaneous	0			0	0
	87,873	0	0	87,873	74,837
Separate Material Item of Expense					
	0	0	0	0	0
Other					
	0	0	0	0	0
TOTAL EXPENDITURE	87,873	0	0	87,873	74,837

CHARITY FUNDS
DESIGNATED FUNDS

Projects
 Replacement Building
 Site Re-instatement

Unrestricted
 Unrestricted
 Unrestricted

UN-DESIGNATED

Unassigned surplus

Unrestricted

TOTAL FUNDS

Balance Brought Forward
 Current Year Surplus/(Deficit)

Total funds **Prior year funds**
 £ £

	0	0
	60,000	52,500
	5,000	5,000
	65,000	67,500
	21,950	15,135
	21,950	15,135
	86,950	72,635
	72,635	58,564
	14,314	14,071
	86,950	72,635

INDEPENDENT EXAMINER'S REPORT

Report to the Trustees/Members of

Cumnor Pre-School Nursery Charity No. 279672

On the accounts for the year ended

31st August 2022

Set out on pages

1 - 3

Responsibilities & basis of the report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

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

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

Independent Examiner's statement

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

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

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

Signed:

Lucy Honour

Date:

23/05/2023

Name:

LUCY HONOUR

Relevant professional qualification or body (if any)

ICAS (CHARTERED ACCOUNTANT)

Address:

18 THE PARK
CUMNOR
OX2 9QS

Give here brief details of any items that the examiner wishes to disclose

n/a

Cumnor Pre-School Nursery
Profit And Loss Account
For the year ended 31 August 2022

		2022	2021
		£	£
Income	2nd hand uniform sales	18.00	30.00
	Auction	(30.00)	1,291.00
	Bags2Schools	236.00	384.00
	Cake Sales	459.00	167.20
	Cashback (EasyFundrai	64.76	256.02
	Challenge (Sponsored	335.00	1,399.70
	Christmas (Party,Crafts)	219.25	178.95
	Commission Activities (11.02	-
	Deposits Retained	150.00	90.00
	Donations	804.48	226.34
	Easter	199.20	284.00
	End of Year Outing	70.20	104.00
	Fees	25,557.00	17,505.34
	Grants, Giving, Charitab	1,199.44	2,067.00
	Halloween	64.00	314.52
	Interest receivable	4.10	5.82
	Market Garden/Tombola	-	248.54
	Name The Bear	-	64.00
	OCC Grant (Non-Fees)	1,150.00	755.00
	OCC Grant Fees	66,556.30	61,779.89
	Other Fundraising	993.22	-
	Spring - Hats/WBD/Fan	43.50	150.00
	Spring Nearly New Sale	739.91	-
	Summer (Party/Picnic/P	399.85	-
	Sweatshirts/T-Shirts	383.63	(67.53)
	Teddy Bear Picnic	50.00	-
	Voluntary Contributions	2,510.00	1,674.00
		102,187.86	88,907.79
		102,187.86	88,907.79
Expenses	Advertising & PR (incl w	(341.00)	(360.20)
	Bank charges	-	(0.50)
	Cleaning Supplies/Equi	(461.00)	(251.18)
	Computer (Broadband,	(520.72)	(258.53)
	Consumables,Resource	(779.88)	(1,045.66)
	Equipment expensed	(364.17)	(1,339.77)
	EYPP Resources & Equ	(1,639.13)	(1,037.36)
	Food Vouchers (reimbur	(1,150.00)	(705.00)
	Gifts	(240.00)	(291.34)
	Health & Safety	(139.39)	(385.64)
	Information and publicat	(7.00)	-
	Insurance	(1,910.59)	(791.03)
	Light and heat	(2,296.20)	(1,240.05)
	Other legal and prof	(896.30)	(800.10)
	Pensions	(2,569.28)	(1,751.41)
	Photocopier	(872.96)	(876.20)
	Postage	-	(24.41)
	Refreshments	(430.78)	(278.81)
	Rent	(150.00)	(150.00)
	Repairs and maintenanc	(5,957.86)	(1,877.83)

Cumnor Pre-School Nursery
 Profit And Loss Account
 For the year ended 31 August 2022

		2022		2021
Staff training & welfare	(351.78)		(960.00)	
Stationery and printing	(150.27)		-	
Subscriptions	(193.43)		(348.25)	
Telephone and fax	-		(307.68)	
Wages and salaries	<u>(66,451.70)</u>		<u>(59,755.95)</u>	
		(87,873.44)		(74,836.90)
		<u>14,314.42</u>		<u>14,070.89</u>
Net profit		<u>14,314.42</u>		<u>14,070.89</u>

Cumnor Pre-School Nursery
 Balance Sheet
 As at 31 August 2022

		2022		2021	
		£		£	
Stocks	Sweatshirts/T-Shirts	407.04		172.74	
		<u>407.04</u>		<u>172.74</u>	
Bank	Current account	70,305.97		47,289.19	
	Deposit account	27,324.18		27,320.08	
	Petty cash	30.25		40.10	
		<u>97,660.40</u>		<u>74,649.37</u>	
			98,067.44		74,822.11
Creditors	Accruals	(5,790.67)		(1,407.00)	
	Deferred income	(4,610.84)		-	
	Deposits	(600.00)		(780.00)	
	Sundry	(116.40)		-	
			<u>(11,117.91)</u>		<u>(2,187.00)</u>
Net assets			<u>86,949.53</u>		<u>72,635.11</u>
			£		£
Profit and loss a	Brought forward	72,635.11		58,564.22	
	Net profit	<u>14,314.42</u>		<u>14,070.89</u>	
			86,949.53		72,635.11
Total funds			<u>86,949.53</u>		<u>72,635.11</u>

Cumnor Pre-School Nursery

Bank: Current account

Reconciliation at 31/08/22

Date	Reference	N	Details	A	Payments	Receipts	Balance
24/05/22	PAY 202005		S O'Leary		41.10		
31/08/22	PAY 201930		NEST Pension		182.18		
Total of entries not on statements					223.28	0.00	-223.28
Balance per 31/08/2022 dated 31/08/22							70,529.25
Balance per the accounts at 31/08/22							70,305.97

Cumnor Pre-School Nursery
 Bank: Deposit account
 Reconciliation at 31/08/22

Date	Reference	N	Details	A	Payments	Receipts	Balance
Total of entries not on statements					0.00	0.00	0.00
Balance per 31/08/2022 dated 31/08/22							27,324.18
Balance per the accounts at 31/08/22							<u>27,324.18</u>

Cumnor Pre-School Nursery
 Bank: Petty cash
 Reconciliation at 31/08/22

Date	Reference	N	Details	Λ	Payments	Receipts	Balance
			Total of entries not on statements		0.00	0.00	0.00
			Balance per statement number 310822 dated 31/08/22				30.25
			Balance per the accounts at 31/08/22				30.25

Cumnor Pre-School Nursery
Journal - JRN 000042 - 31 Aug 2022
Double entry

Date	Account	Entry details	A	Debit	Credit
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Wilk	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Max	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Rio	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Hop	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Fran	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Milo	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Toby	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Bill	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Sam	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Fran	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Alex	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Jame	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Ryan	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Alan	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Rahi	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Fred	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Gwe	£	30.00	
31/08/22	Creditors: Deposits	Transfer deposits gifted as donation - Palm	£	30.00	
31/08/22	Income: Donations	Transfer deposits gifted as donation - 21/2			540.00
				<u>540.00</u>	<u>540.00</u>

Cumnor Pre-School Nursery
 Journal - JRN 000043 - 31 Aug 2022
 Double entry

Date	Account	Entry details	A	Debit	Credit
31/08/22	Income: Deposits Retained	Transfer Retained Deposits to Income			150.00
31/08/22	Creditors: Deposits	Transfer Retained Deposits to Income - No	£	30.00	
31/08/22	Creditors: Deposits	Transfer Retained Deposits to Income - Mo	£	30.00	
31/08/22	Creditors: Deposits	Transfer Retained Deposits to Income - Son	£	30.00	
31/08/22	Creditors: Deposits	Transfer Retained Deposits to Income - Gw	£	30.00	
31/08/22	Creditors: Deposits	Transfer Retained Deposits to Income - Wr	£	30.00	
				<u>150.00</u>	<u>150.00</u>

Cumnor Pre-School Nursery
 Journal - JRN 000044 - 31 Aug 2022
 Double entry

Date	Account	Entry details	A	Debit	Credit
31/08/22	Income: Sweatshirts/T-Shirts	Stock Adjustment YE		119.37	
31/08/22	Stocks: Sweatshirts/T-Shirts	Stock Adjustment YE			119.37
				<u>119.37</u>	<u>119.37</u>

Cumnor Pre-School Nursery
 Journal - JRN 000045 - 31 Aug 2022
 Double entry

Date	Account	Entry details	A	Debit	Credit
31/08/22	Customers: Harry Taylor	Transfer Fees CR balances to donations	£	19.50	
31/08/22	Income: Donations	Transfer Fees CR balances to donations			19.50
31/08/22	Customers: Lucille Amos	Transfer Fees CR balances to donations	£	18.00	
31/08/22	Income: Donations	Transfer Fees CR balances to donations			18.00
31/08/22	Customers: Lyric Trusler	Transfer Fees CR balances to donations	£	18.00	
31/08/22	Income: Donations	Transfer Fees CR balances to donations			18.00
				<u>55.50</u>	<u>55.50</u>

Cumnor Pre-School Nursery
 Journal - JRN 000046 - 31 Aug 2022
 Double entry

Date	Account	Entry details	£	Debit	Credit
31/08/22	Income: Cake Sales	Petty Cash balance correction		9.85	
31/08/22	Bank: Petty cash	Petty Cash balance correction	£		9.85
				<u>9.85</u>	<u>9.85</u>

Cumnor Pre-School Nursery
 Reversing Journal - RJN 000013 - 31 Aug 2022/1 Sep 2022
 Double entry

Date	Account	Entry details	A	Debit	Credit
31/08/22	Expenses: Other legal and prof	Belstone Associates Ltd		846.00	
31/08/22	Creditors: Accruals	Belstone Associates Ltd			846.00
31/08/22	Stocks: Sweatshirts/T-Shirts	C Taylor-Steele		353.67	
31/08/22	Creditors: Accruals	C Taylor-Steele			353.67
31/08/22	Expenses: Repairs and maintenance	APH Construction		4,441.00	
31/08/22	Creditors: Accruals	APH Construction			4,441.00
31/08/22	Expenses: Rent	Trustees of Cumnor School		150.00	
31/08/22	Creditors: Accruals	Trustees of Cumnor School			150.00
				<u>5,790.67</u>	<u>5,790.67</u>
01/09/22	Expenses: Other legal and prof	Belstone Associates Ltd			846.00
01/09/22	Creditors: Accruals	Belstone Associates Ltd		846.00	
01/09/22	Stocks: Sweatshirts/T-Shirts	C Taylor-Steele			353.67
01/09/22	Creditors: Accruals	C Taylor-Steele		353.67	
01/09/22	Expenses: Repairs and maintenance	APH Construction			4,441.00
01/09/22	Creditors: Accruals	APH Construction		4,441.00	
01/09/22	Expenses: Rent	Trustees of Cumnor School			150.00
01/09/22	Creditors: Accruals	Trustees of Cumnor School		150.00	
				<u>5,790.67</u>	<u>5,790.67</u>

Cumnor Pre-School Nursery
 Creditors: Deposits
 Open entries at 31/08/22

Date	Reference	N	Details	A	Asset	Liability	Balance
28/04/21	REC 101148		Joshua Woodhouse			30.00	-30.00
13/09/21	REC 101707		Leo Stanley			30.00	
30/09/21	REC 101708		Carl Amos			30.00	-90.00
13/10/21	REC 101693		Sebastian Gilkes			30.00	
13/10/21	REC 101694		Evie Round/Jack Round			60.00	
19/10/21	REC 101700		Jonah Morton-Kent			30.00	-210.00
13/01/22	REC 101659		Oliver Tomkins			30.00	-240.00
01/02/22	REC 101653		Ivy Marshall			30.00	-270.00
02/03/22	REC 101649		Jaquib Rahman/Ali			30.00	
11/03/22	REC 101650		Ethan Aina			30.00	-330.00
01/04/22	REC 101639		Zoe Williamson			30.00	
12/04/22	REC 101521		Miriam Salem			30.00	-390.00
16/05/22	REC 101626		Alice Marns			30.00	
25/05/22	REC 101522		Danielle Watson			30.00	-450.00
09/06/22	REC 101602		Sophie Stanley			30.00	
17/06/22	REC 101523		Arthur Eadle			30.00	-510.00
01/07/22	REC 101524		Starr Quines			30.00	
04/07/22	REC 101585		Raphael Freneat			30.00	
15/07/22	REC 101594		Amelia MacCoss			30.00	-600.00
Balance at 31/08/22							<u>-600.00</u>

**CUMNOR PRE-SCHOOL NURSERY
STOCK VALUATION & RECONCILIATION @**

31/08/2022

COST OF GOODS SOLD CALCULATION

OPENING STOCK (PER ACCOUNTS)	172.74
PURCHASES (PER CASHBOOK)	353.67
CLOSING STOCK (SEE CALC. BELOW)	407.04

COST OF GOODS SOLD 119.37

CLOSING STOCK VALUATION

CLOSING STOCK @ 31/08/22	COUNT	ITEM VALUE *	TOTAL VALUE
T-SHIRTS	95	1.52	144.40
SWEATSHIRTS	56	4.69	262.64
TOTAL STOCK			<u><u>407.04</u></u>

* VALUE PER LAST PURCHASE INVOICE 21/06/22

RECONCILIATION

OPENING STOCK REVALUATION

	2021 STOCK @ 2022 VALUATION
T-SHIRTS 33 UNITS	50.16
SWEATSHIRTS 38 UNITS	178.22
TOTAL STOCK	<u><u>228.38</u></u>
VARIANCE TO ACCOUNTS	55.64

MARGIN ON SALES

	SALES PRICE	MARGIN PER UNIT	UNITS SOLD (per cashbook)	TOTAL MARGIN	INCOME
	6.00	4.48	38	170.24	228.00
	11.00	6.31	25	157.75	275.00
TOTAL MARGIN ON SALES				<u><u>327.99</u></u>	<u><u>503.00</u></u>

383.63

CUMNOR PRE-SCHOOL NURSERY

England & Wales - Charity number 279672

Accounts



Statement of financial activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income resources					
<i>Income and endowments from:</i>					
Donations and legacies	3,741	0	0	3,741	1,364
Charitable activities	79,285	0	0	79,285	73,280
Other trading activities	5,876	0	0	5,876	1,773
Investments	6	0	0	6	44
Separate material items of income	0	0	0	0	0
Other	0	0	0	0	0
Total	88,908	0	0	88,908	76,461
<i>Resources expended</i>					
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	74,837	0	0	74,837	72,444
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	74,837	0	0	74,837	72,444
Net income/(expenditure) before investment gains/(losses)	14,071	0	0	14,071	4,017
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	14,071	0	0	14,071	4,017
Extraordinary items	0	0	0	0	0
Transfers between funds	0	0	0	0	0
<i>Other recognised gains/(losses):</i>					
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
Net movement in funds	14,071	0	0	14,071	4,017
Reconciliation of funds					
Total funds brought forward	58,564	0	0	58,564	54,541
Total funds carried forward	72,635	0	0	72,635	58,564

Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
Fixed assets					
Intangible assets	0	0	0	0	0
Tangible assets	0	0	0	0	0
Heritage assets	0	0	0	0	0
Investments	0	0	0	0	0
Total fixed assets	0	0	0	0	0
Current assets					
Stocks	173	0	0	173	300
Debtors	0	0	0	0	498
Investments	0	0	0	0	0
Cash at bank and in hand	74,660	0	0	74,660	59,895
Total current assets	74,833	0	0	74,833	60,779
Creditors amounts falling due within one year	2,197	0	0	2,197	2,215
Net current assets/(liabilities)	72,636	0	0	72,636	58,564
Total assets less current liabilities	72,636	0	0	72,636	58,564
Creditors amounts falling due after one year	0	0	0	0	0
Provisions for liabilities	0	0	0	0	0
Total net assets or liabilities	72,636	0	0	72,636	58,564
Funds of the Charity					
Endowment funds	0	0	0	0	0
Restricted income funds	0	0	0	0	0
Unrestricted funds	72,636	0	0	72,636	58,564
Revaluation reserve	0	0	0	0	0
Total funds	72,636	0	0	72,636	58,564

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

	Signature	Print Name	Date of approval
Chairperson	<i>LTaylor</i>	LSATaylor	27-6-22
Treasurer	<i>DMameth</i>	Amameth	

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

Books of Preparation

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:

- 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
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

There has been no change to the Accounting Policies since last year.

There are no changes to be made to the accounts for previous years.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

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 FRG 102 SORP).

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

Stock

Stocks held for sale are measured at the lower of cost or net realisable value

NOTES TO THE ACCOUNTS

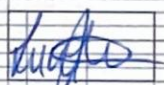
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds	
	£	£	£	£	£	
INCOMING RESOURCES						
<i>Income and endowments from:</i>						
Donations & Legacies						
Grants, Charitable Donations & Projects	2,067			2,067	274	1,793
Voluntary Contributions	1,674			1,674	1,080	594
	3,741	0	0	3,741	1,354	2,387
Charitable Activities						
Fees (incl. retained deposits)	17,505			17,505	14,207	3,298
OCC Grant (Non-Fees)	755			755	0	
OCC Grant (Fees)	81,780			81,780	89,119	2,661
	80,130	0	0	80,130	74,326	6,050
						8.25%
Other Trading & Fundraising Activities						
Sensitivities/Share/area	(78)			(78)	27	(54)
Christmas Party	179			179	115	64
Autumn Nearly New Sale	0			0	538	(538)
Bags/Schools	384			384	124	260
Cake Sales	187			187	137	50
Photographs & Other Commission Activities	0			0	66	(66)
Raffles & Competitions	0			0	0	0
Tips	104			104	0	104
Spring Nearly New Sale	0			0	26	(26)
Ty/Book/Equipment/Sweet Sales	0			0	0	0
Donations & Cashback	482			482	688	(216)
Challenges	1,400			1,400	0	1,400
Auction	1,291			1,291	0	1,291
Easter	284			284	0	284
Market Garden	240			240	0	240
Walkways	315			315	0	315
Other Fundraising Events	214			214	0	214
	5,031	0	0	5,031	1,723	3,308
Investments						
Interest Received	0			0	44	(44)
	8			8	44	(36)
TOTAL INCOME	88,968	0	0	88,968	76,487	12,441

NOTES TO THE ACCOUNTS

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds	Variance
	£	£	£	£	£	
EXPENDITURE						
Raising Funds						
Charitable Activities						
Staff Costs	58,736			58,736	58,322	1,434
Pensions	1,751			1,751	1,639	(107)
Bank Charges	1			1	2	(1)
Utilities	1,240			1,240	1,299	(59)
Consumables & Equipment	2,385			2,385	1,082	1,303
Insurance/Inspection	791			791	1,794	(1,003)
Cleaning	251			251	238	15
Office Expenses	24			24	1	24
Refreshments	279			279	193	86
Calls	201			201	261	(61)
Computer	259			259	289	(30)
Advertising	300			300	318	(18)
Staff Training & Welfare	900			900	213	687
Maintenance & Reattachment Projects (Outside Area)	0			0	0	0
Projects - Learning Shed	0			0	899	(899)
Repairs & Maintenance	1,678			1,678	2,149	(471)
Subscriptions & Publications	348			348	392	(44)
Printing	875			875	799	76
Telephone	308			308	308	0
Professional Fees	800			800	808	(8)
Ground Rent	150			150	0	150
Health & Safety	380			380	305	75
EYPP Equipment & Resources	1,037			1,037	824	213
Bad Debt Expense	0			0	162	(162)
Food Vouchers (purchased by OCC)	708			708	0	708
Miscellaneous	0			0	0	0
	74,637	0	0	74,637	72,444	2,363
						3.30%
Separate Material Item of Expense						
Other						
TOTAL EXPENDITURE	74,637	0	0	74,637	72,444	

		Total funds	Prior year funds	
		£	£	
CHARITY FUNDS				
DESIGNATED FUNDS				
Projects	Unrestricted	0	0	
Replacement Building	Unrestricted	52,500	37,500	Start a new pit (2015) - £7.5k x 30 years = £225k. £2,000 CATCH UP 2020 - £7 Filed
Site Re-planting	Unrestricted	5,000	5,000	
		57,500	42,500	
UN-DESIGNATED				
Unassigned surplus	Unrestricted	15,135	15,054	Unassigned @ c. 20% of year 2021 expenses 20%
		15,135	15,054	
TOTAL FUNDS		72,635	57,554	
Balance Brought Forward				
Current Year Surplus/(Deficit)				
		58,504	54,541	
		14,071	4,023	
		72,635	58,564	

INDEPENDENT EXAMINER'S REPORT

Report to the Trustees/Members of	Cumner Pre-School Nursery Charity No. 279672
On the accounts for the year ended	31st August 2021
Set out on pages	1 - 3
Responsibilities & basis of the report	I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021
	As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")
	I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.
Independent Examiner's statement	I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect: the accounting records were not kept in accordance with section 130 of the Charities Act; or the accounts did not accord with the accounting records; or the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.
	I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.
Signed:	
	Date: 27/6/2022
Name:	LUCY HONOUR
Relevant professional qualification or body (if any)	ICAS
Address:	18 The Park Cumner OX2 9QS
Give here brief details of any items that the examiner wishes to disclose	

Cumnor Pre-School Nursery						
Balance Sheet						
As at 31 August 2021						
				2021		2020
				£		£
Stocks	Sweatshirts/T-Shirts	172.74			389.67	
		172.74			389.67	
Customers	Amith Prajeesh	0			19	
	Archie Wheeler	0			364	
	Azalea Stevens Clark	0			-163	
	Henry Severns	0			185.5	
	Nithya Natani	0			-81	
	Theo Lewin	0			73	
		0			397.5	
Debtors	Accrued Income	0			100	
		0			100	
Bank	Current account	✓ 47,289.1	BLJ		32,567.3	
	Deposit account	✓ 27,320.0	BLJ		27,314.2	
	Petty cash	40.10			10.1	
		74,649.3			59,891.7	
				74,822.1		60,778.9
Creditors	Accruals	-1,407.00			-1,464.69	
	Deposits	-780.00			-750	
				-2,187.00		-2,214.69
Net assets				72,635.1		58,564.2
Profit and loss account	Brought forward	✓ 58,564.2			54,541.1	
	Net profit	✓ 14,070.8			4,023.03	
				72,635.1		58,564.2
Total funds				72,635.1		58,564.2

CUMNOR PRE-SCHOOL NURSERY

England & Wales - Charity number 279672

Accounts

RISK MANAGEMENT

The Trustees are alert to their responsibilities for the proper management of the charity's resources and reputation and manage these prudently, having considered all known risks and consequences. Effective internal management systems regulate all expenditure and trustees receive comprehensive and regular reports on the charity's finances. Appropriate insurance is taken out to protect the charity from risks associated with activities and events.

ON BEHALF OF TRUSTEES

LTaylor

Lisa Taylor
CHAIR

28 June 2021

Cumnor Pre-School Nursery, Oxford Road, Cumnor, Oxford, OX2 9PQ Tel: (01865) 864614
A member of the Pre-School Learning Alliance Registered Charity No. 279672



**ANNUAL REPORT FOR FINANCIAL YEAR
1 SEPTEMBER 2019 TO 31 AUGUST 2020**

CHARITY NAME: CUMNOR PRE-SCHOOL NURSERY
REGISTRATION NO: 279672
ADDRESS: OXFORD ROAD, CUMNOR, OXFORD, OX2 9PQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

CURRENT TRUSTEES:

Lisa Taylor (Chairperson), Anna Marriott (Secretary), Rachael Nicol (Treasurer), Sam Howse, Caroline Taylor-Steel, Dodi Tasker, Jenna Gilkes

FORMER TRUSTEES SERVING DURING THIS FINANCIAL YEAR

Tracy Smith (Chairperson), Catherine Warren (Secretary), Sally Cooper (Treasurer), Hannah Vickery (Marketing), Chloe Hopkins, Chloe Butterfield

Cumnor Pre-School Nursery is a registered member of the Pre-School Learning Alliance (No 26219).

During the period, Cumnor Pre-School Nursery was governed according to the Model Pre School Constitution (2011), as devised and recommended by the Pre-School Learning Alliance.

Trustees (Committee members) are elected at the AGM, for a period of 1 Year.

The Committee may co-opt up to 3 committee members during the course of the year.

Any Committee positions vacated during the year may be filled by a member appointed by the committee, until the next AGM.

The daily activities of the Pre-School and the 4 current staff were managed by the Supervisor, Mrs Margo Mills, until January 2021 when Mrs Alison Livesey took over the position.

INCOMING RESOURCES AND RESOURCES EXPENDED

The Pre-School had a surplus of **£3,724.68** in the financial year to August 2020 (£19,291.36 surplus in 2019).

Fee income was £73,326 for the year, £19,007 (21%) less than the year ending 2019 (£92,332).

A substantial majority of fee income came from OCC grants £59,119, (£74,584 previous year) at £12.12 per 3 hour session, with the remainder being made up from private fees.

We started the year with a large number of unfilled spaces than previously. All day places remained popular with parents, while afternoon places continued to be harder to fill as parents require increasingly longer hours than we are currently able to offer. Due to Covid-19 lockdown measures, the Pre-school was required to close in late March 2020. This was a very unsettling time for staff, children and their families. Fortunately for the preschool, we continued to receive payments as usual for the grant-funded children. Partial refunds of private fees had to be issued for the remainder of Term 4. While a small number of children were permitted to return to Pre-school in the summer term in preparation for starting school, we were not able to welcome back sufficient children to allow us to bill any private fees for Terms 5 and 6 (including voluntary contributions).

Cumnor Pre-School Nursery, Oxford Road, Cumnor, Oxford, OX2 9PQ Tel: (01865) 864614
A member of the Pre-School Learning Alliance Registered Charity No. 279672

Income from fundraising and donations was £1,907 (previous year £9,322). This significant decrease was both a result of the Committee's inability to hold normal fundraising activities due to the coronavirus pandemic (£1,733 this year £3,198 in 2019). Donations in 2019 were larger than usual due to funding sought for the playground refurbishment project.

The majority of our expenditure is on our staffing, including pension contributions. Staff costs were £60,530, a slight decrease on the previous year (£61,542 in 2019). Even though the Preschool was closed during lockdown, the continued receipt of grant funding allowed the staff to be retained on full pay, undertaking training and providing learning to the children at home during this time. While spending on resources was slightly down, the cost of Covid safety measures understandably increased. Total expenditure this year was £72,742. 2019 expenditure was £72,944 excluding £11,474 spent on the Playground refurbishment.

The Building Replacement Fund currently sits at £43,000. The sum of £5,000 has been set aside for site re-instatement, at a future date.

Unassigned reserves are being maintained at approximately 12% of 2018/19 expenditure, as 2020 has not been a typical year.

Net assets of the Pre-School are £58,166 (previous year £54,541).

OBJECTIVES, ACTIVITIES & PUBLIC BENEFIT

The aims of the Pre-School are to advance the development and education of children, primarily under statutory school age, by

- (a) offering appropriate play, education and care facilities,
- (b) encouraging family learning and recognising the right of parents to take responsibility for, and to become involved in the activities of our Pre-School,
- (c) ensuring that the Pre-School offers opportunities for all children whatever their race, culture, religion, means or ability,
- (d) recognising the needs of the children and their families and promoting public interest in and recognition of such needs in the local area,
- (e) implementing and furthering the aims and objectives of the Pre-school Learning Alliance.

We believe that play is an important and essential part of growing up and developing skills.

All our activities are planned around the 'Foundation Stage of Learning' and the 'Early Learning Goals', which continue into the reception class of Primary Schools.

We follow the principles and standards for Learning, Development and Care for children from birth to 5.

We believe that each child is unique; that each child needs to develop positive relationships; that the environment is essential in supporting and extending each child's development and that each child learns in different ways and at different rates across all areas of learning.

We are committed to safeguarding and promoting the welfare of children and expect all Staff and volunteers to share this commitment. All staff and Trustees are subject to Disclosure and Barring Service (formerly Criminal Records Bureau) checks.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's 'General Guidance on Public Benefit' when reviewing the Pre-School's aims and objectives, in future planning, and in the setting of fees for the year.

All children are entitled to grant funding from the term after their third birthday. The Pre-School accepts children from the age of two. We also take government funded two year olds.

The Pre-School does not operate a selection policy and there is no catchment area, all children are welcome. In addition, we work closely with various childcare services and will consider taking children from troubled backgrounds, or with social or developmental issues, as long as this is not to the detriment of the general population of the Pre-School.

The Pre-School is registered with OFSTED (NO 133397) and is therefore subject to inspections. The last inspection relating to the reporting period was in June 2018 and the Pre-School was rated as Good in all the areas assessed: 'Effectiveness of leadership and management', 'Quality of teaching, learning and assessment', 'Personal development, behaviour and welfare' and 'Outcomes for Children'.

Cumnor Pre-School Nursery, Oxford Road, Cumnor, Oxford, OX2 9PQ Tel: (01865) 864614
A member of the Pre-School Learning Alliance Registered Charity No. 279672

Responsibilities & basis of the report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2020

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

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

Independent Examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or

- the accounts did not accord with the accounting records; or

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

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

Signed:



Date:

28/06/2021

Name:

LUCY HONOUR

Relevant professional qualification or body (if any)

ICAS (Institute of Chartered Accountants of Scotland)

Address:

18 THE PARK

CUMNOR

OX2 9QS

Give here brief details of any items that the examiner wishes to disclose

No issues noted

NOTES TO THE ACCOUNTS

EXPENDITURE	Unrestricted	Restricted	Endowment	Total funds	Prior year funds
	£	£	£	£	£
Raising Funds				0	
				0	
Charitable Activities					
Staff Costs	58,821			58,821	50,132
Pensions	1,909			1,909	1,410
Bank Charges	2			2	2
Utilities	1,295			1,295	942
Consumables & Equipment	1,082			1,082	2,204
Insurance/Inspection	1,784			1,784	1,889
Cleaning	236			236	116
Office Expenses	1			1	0
Refreshments	190			190	338
Gifts	30			30	51
Computer	256			256	198
Advertising	316			316	354
Staff Training & Welfare	213			213	301
Maintenance & Refurbishment Projects (Outside Area)	0			0	11,747
Projects - Learning Shed	969			969	0
Repairs & Maintenance	2,149			2,149	2,290
Subscriptions & Publications	382			382	260
Photocopier	799			799	795
Telephone	308			308	303
Professional Fees	856			856	842
Ground Rent	150			150	150
Health & Safety	365			365	92
EYPP Equipment & Resources	624			624	0
Bad Debt Expense	162			162	0
Miscellaneous	43			43	0
	72,742	0	0	72,742	84,418
Separate Material Item of Expense				0	
				0	
Other				0	
				0	
TOTAL EXPENDITURE	72,742	0	0	72,742	84,418

CHARTY FUNDS		Total funds	Prior year funds
		£	£
DESIGNATED FUNDS			
Projects	Unrestricted	0	0
Replacement Building	Unrestricted	43,000	37,500
Site Re-instatement	Unrestricted	5,000	5,000
		48,000	42,500
UN-DESIGNATED			
Unassigned surplus	Unrestricted	10,166	12,041
		10,166	12,041
TOTAL FUNDS		58,166	54,541
Balance Brought Forward		54,541	35,250
Current Year Surplus/(Deficit)		✓ 3,625	19,291
		58,166	54,541

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

Basis of Preparation

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:

- 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 15 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

There has been no change to the Accounting Policies since last year.

There are no changes to be made to the accounts for previous years.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

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 FRS 102 SORP).

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.

Stock

Stocks held for sale are measured at the lower of cost or net realisable value.

NOTES TO THE ACCOUNTS

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
INCOMING RESOURCES					
<i>Income and endowments from:</i>					
Donations & Legacies					
Grants, Charitable Donations & Projects	174			174	6,124
Voluntary Contributions	1,090			1,090	2,000
	1,264	0	0	1,264	8,124
Charitable Activities					
Fees (incl. retained deposits)	14,207			14,207	17,748
OCC Grant (Fees)	59,119			59,119	74,584
	73,326	0	0	73,326	92,332
Other Trading & Fundraising Activities					
Sweatshirts/T-Shirts/Hats	27			27	32
Christmas Party	115			115	126
Autumn Nearly New Sale	538			538	446
Bags2Schools	124			124	168
Cake Sales	137			137	457
Photographs & Other Commission Activities	66			66	214
Raffles & Competitions	0			0	121
Trip	0			0	18
Spring Nearly New Sale	29			29	439
Toy/Book/Equipment/Sweet Sales	0			0	97
Donations & Cashback	898			898	50
Challenge	0			0	630
Fundraiser Events (Fala/Fayre)	0			0	401
	1,733	0	0	1,733	3,198
Investments					
Interest Received	44			44	54
	44			44	54
TOTAL INCOME	76,367	0	0	76,367	103,709

Balance sheet

	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total this year	Total last year
	£	£	£	£	£
Fixed assets					
Intangible assets	0	0	0	0	0
Tangible assets	0	0	0	0	0
Heritage assets	0	0	0	0	0
Investments	0	0	0	0	0
Total fixed assets	0	0	0	0	0
Current assets					
Stocks	390	0	0	390	462
Debtors	358	0	0	358	111
Investments	0	0	0	0	0
Cash at bank and in hand	59,593	0	0	59,593	59,570
Total current assets	60,341	0	0	60,341	59,543
Creditors: amounts falling due within one year	2,216	0	0	2,216	5,402
Net current assets/(liabilities)	58,125	0	0	58,125	54,141
Total assets less current liabilities	58,125	0	0	58,125	54,141
Creditors: amounts falling due after one year	0	0	0	0	0
Provisions for liabilities	0	0	0	0	0
Total net assets or liabilities	58,125	0	0	58,125	54,141
Funds of the Charity					
Endowment funds	0	0	0	0	0
Restricted income funds	0	0	0	0	0
Unrestricted funds	58,125	0	0	58,125	54,141
Revaluation reserve	0	0	0	0	0
Total funds	58,125	0	0	58,125	54,141

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

	Signature	Print Name	Date of approval
Chairperson	LTaylor	LISA TAYLOR	28.06.21
Treasurer	RyJOS	RACHAEL NICOL	28.06.21



Statement of financial activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Incoming resources					
<i>Income and endowments from:</i>					
Donations and legacies	1,254	0	0	1,254	8,124
Charitable activities	73,286	0	0	73,286	92,272
Other trading activities	1,773	0	0	1,773	3,256
Investments	44	0	0	44	54
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	76,367	0	0	76,367	103,709
Resources expended					
<i>Expenditure on:</i>					
Raising funds	0	0	0	0	0
Charitable activities	72,742	0	0	72,742	84,418
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	72,742	0	0	72,742	84,418
Net income/(expenditure) before investment gains/(losses)	3,625	0	0	3,625	19,291
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	3,625	0	0	3,625	19,291
Extraordinary items	0	0	0	0	0
Transfers between funds	0	0	0	0	0
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
Net movement in funds	3,625	0	0	3,625	19,291
Reconciliation of funds:					
Total funds brought forward	54,541	0	0	54,541	35,250
Total funds carried forward	58,166	0	0	58,166	54,541

Responsibilities & basis of the report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2020

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

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

Independent Examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

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

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

Signed:



Date:

28/06/2021

Name:

LUCY HONOUR

Relevant professional qualification or body (if any)

ICAS (Institute of Chartered Accountants
of Scotland)

Address:

18 THE PARK

CUMNOR

OX2 9QS

Give here brief details of any items that the examiner wishes to disclose

No issues noted