

**CHARITY COMMISSION
FOR ENGLAND AND WALES**CLIMNOR PRE-SCHOOL NURSERY
Annual Accounts for the period 9/1/2020 to 8/31/2021
Charity No. 279672**Statement of financial activities**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income resources					
Income and endowments from:					
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
Resources expended					
Expenditure on:					
Raising funds	0	0	0	0	0
Charitable activities	74,837	0	0	74,837	72,444
Separate material items 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) on investments	14,071	0	0	14,071	4,017
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	14,071	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
Refrangible 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	408
Investments	0	0	0	0	0
Cash at bank and in hand	74,640	0	0	74,640	59,885
Total current assets	74,813	0	0	74,813	60,193
Creditors amounts falling due within one year	2,187	0	0	2,187	2,215
Net current assets/(liabilities)	72,626	0	0	72,626	57,978
Total assets less current liabilities	72,626	0	0	72,626	57,978
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	72,626	0	0	72,626	57,978
Funds of the Charity					
Endowment funds	0	0	0	0	0
Restricted income funds	0	0	0	0	0
Unrestricted funds	72,626	0	0	72,626	57,978
Revaluation reserve	0	0	0	0	0
Total funds	72,626	0	0	72,626	57,978

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

Signature

Print Name

Date of approval

Chairperson

L Taylor

L S A Taylor

27.6.22

Trustee

D Marnett

A Marnett

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 (S 10 to S 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					
Income and endowments from:					
Donations & Legacies					
Grants, Charitable Donations & Projects	2,067			2,067	274
Voluntary Contributions	1,674			1,674	584
	5,741	0	0	5,741	1,364
Charitable Activities					
Fees (incl. retained deposits)	17,505			17,505	14,207
OCG Grant (Non-Fees)	750			750	0
OCG Grant (Fees)	81,780			81,780	59,110
	80,130	0	0	80,130	73,317
Other Trading & Fundraising Activities					
Sweetshops/Events/Donations	(78)			(78)	27
Christmas Party	179			179	115
Autumn Nearly New Sale	0			0	538
Baggs/Schools	384			384	124
Cake Sales	167			167	30
Photographs & Other Commission Activities	0			0	66
Raffles & Competitions	0			0	0
Tips	104			104	104
Spring Nearly New Sale	0			0	26
Toy/Book/Equipment/Sweet Sales	0			0	0
Donations & Cashback	482			482	698
Challenges	1,400			1,400	1,400
Auction	1,291			1,291	1,291
Easter	284			284	0
Market Garden	240			240	0
Wellness	315			315	0
Other Fundraising Events	214			214	0
	5,031	0	0	5,031	1,733
Investments					
Interest Received	0			0	44
	0			0	44
TOTAL INCOME	88,908	0	0	88,908	76,467

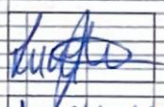
NOTES TO THE ACCOUNTS

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
EXPENDITURE					
Raising Funds					
				0	
				0	
Charitable Activities					
Staff Costs	58,796			58,796	58,322
Pensions	1,751			1,751	1,808
Bank Charges	1			1	2
Utilities	1,240			1,240	1,290
Consumables & Equipment	2,385			2,385	1,082
Insurance/Inspection	791			791	1,794
Cleaning	251			251	238
Office Expenses	24			24	1
Refreshments	279			279	190
Gifts	201			201	20
Computer	259			259	289
Advertising	300			300	318
Staff Training & Welfare	900			900	213
Maintenance & Refurbishment Projects (Outside Area)	0			0	0
Projects - Learning Shed	0			0	889
Repairs & Maintenance	1,678			1,678	2,149
Subscriptions & Publications	348			348	382
Postcardprint	678			678	78
Telephone	308			308	308
Professional Fees	800			800	808
Ground Rent	150			150	150
Health & Safety	380			380	380
EYPP Equipment & Resources	1,037			1,037	824
Bad Debt Expenses	0			0	162
Food Vouchers (reimbursed by OCG)	705			705	0
Miscellaneous	0			0	0
	74,637	0	0	74,637	72,444
Separate Material Item of Expenses					
				0	
Other					
				0	
TOTAL EXPENDITURE	74,637	0	0	74,637	72,444

Variance

1,434	2.40%
(157)	-0.25%
(7)	-0.01%
(20)	-0.03%
1,303	1.50%
(863)	-1.00%
15	0.02%
24	0.03%
89	0.12%
261	0.34%
(41)	-0.05%
44	0.06%
747	0.84%
0	0.00%
(889)	-1.00%
(271)	-0.36%
(35)	-0.05%
78	0.10%
(86)	-0.11%
0	0.00%
20	0.03%
413	0.54%
(162)	-0.22%
705	0.79%
0	0.00%
2,382	2.68%

Equipment purchases (cables, laptop)
Buildings insurance
Covid
Covid PPE

		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 a year = £150k. £2,000 CATCH UP 2020 - £7
Site Re-restoration	Unrestricted	5,000	5,000	Flood
		57,500	42,500	
UN-DESIGNATED				
Unassigned surplus	Unrestricted	15,135	15,054	Unassigned @ c. 20% of year 2021 expenses
		15,135	15,054	20%
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	BLV		32,567.3	
	Deposit account	✓ 27,320.0	BLV		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