

# CROSSHAYES PRE-SCHOOL

England & Wales · Charity number 299488

## Details

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**Other names** CROSS HAYES PLAYGROUP, CROSS HAYES PRESCHOOL

**Status** Registered

**Legal form** Other

**Registered** 1988-06-15

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

## Contact

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**Address** The Bungalow  
Bremilham Road  
Malmesbury  
Wiltshire  
SN16 0DQ

**Phone** 01666828913

**Email** [admin@crosshayespreschool.org.uk](mailto:admin@crosshayespreschool.org.uk)

**Website** <https://www.facebook.com/cross.hayes/>

## Activities

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**Objects:** THE AIMS OF THE ASSOCIATION SHALL BE TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY (A) PROVIDING SAFE AND SATISFYING GROUP PLAY, IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART; (B) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN; (C) FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

**Activities:** Child care for pre-school children.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Wiltshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£131,411	£116,691	-	-
2023-08-31	£136,166	£123,340	-	-
2022-08-31	£102,428	£89,986	-	-
2021-08-31	£72,978	£83,260	-	-
2020-08-31	£68,811	£74,684	-	-

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## Trustees

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Name	Role	Appointed
Nicholas Brock		2025-11-18
Sophie Nation		2025-11-18
Vanessa Leighfield		2025-11-18

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**CROSSHAYES PRE-SCHOOL**

England & Wales - Charity number 299488

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# Accounts

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## Trustees' Annual Report for the period

From 1/9/2023

Period start date To 31/8/2024

Period end date

Charity name: Cross Hayes Pre School

Charity registration number: 299488

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the education of children below compulsory school age by providing them with a safe, social place for them to grow and play.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>- <b>Providing safe and satisfactory group play.</b></li><li>- <b>Encouraging other charitable aims.</b></li><li>- <b>Furthering the aims of the Pre School Learning Alliance.</b></li><li>- <b>Providing a safe learning environment for a diverse range of children from all aspects of the community.</b></li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Trustees have had regard for the guidance issued by the Charity Commission on Public Benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The pre school is run by a committee of volunteers.</b>

Other		
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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The pre school has a "Good" Ofsted rating.</b></p> <p><b>Continuing to take a high proportion of two year olds.</b></p> <p><b>An increasingly diverse range of needs within the setting and maintaining and developing the skills of SENCO trained staff.</b></p> <p><b>The pre school has continued to provide a safe, healthy, happy and stimulating environment where all of our children feel valued and included.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The pre school had an excess income over expenditure in the year of £14,720.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To retain sufficient reserves to cover necessary expenditure should the pre school be required to close, and to allow for fluctuations.</b>
Amount of reserves held	Para 1.22	<b>£68,237</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected by committee of trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cross Hayes Preschool
Other name the charity uses	Cross Hayes Pre School
Registered charity number	299488
Charity's principal address	The Bungalow Bremilham Road Malmesbury SN16 0DQ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Rosanagh Wyatt	Chairperson	Appointed 16/10/2024	
2	Ashleigh Fisher	Treasurer	Appointed 16/10/2024	
3	Jessica Biggs	Secretary	Appointed 28/09/2023	
4				
5				
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17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Jennifer Cole Accountancy Limited	The Rookery, Burton Hill, Malmesbury, Wiltshire SN16 0EL
Independent Examiner	Mander Duffill Chartered Accountants	The Old Post Office 41-43 Market Place Chippenham Wiltshire SN15 3HR

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		

**Cross Hayes Pre School**  
**Accounts**  
**for the year ended 31 August 2024**

# Cross Hayes Pre School

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**Cross Hayes Pre School**

**Balance sheet  
as at 31 August 2024**

		2024		2023	
	Note	£	£	£	£
<b>Fixed Assets</b>	4	8,114		9,428	
<b>Current assets</b>					
Debtors and prepayments	5	680		2,496	
Cash at bank and in hand		61,625		60,009	
			62,305		62,505
<b>Current liabilities</b>					
Creditors and accruals	6	2,182		18,416	
			2,182		18,416
<b>Net current assets</b>			60,123		44,089
<b>Net assets</b>			68,237		53,517
<b>Unrestricted accumulated fund</b>					
Brought forward at 1 September 2023			53,517		40,691
Excess income over expenditure for the year			14,720		12,826
			68,237		53,517

**Cross Hayes Pre School**

**Income and expenditure account  
for the year ended 31 August 2024**

	2024		2023	
	Unrestricted funds		Unrestricted funds	
	£	£	£	£
<b>INCOME</b>				
Wiltshire Council funding		108,660		104,949
Attendance fees		15,504		12,673
Grants and Donations received		2,936		11,501
Fundraising income		0		229
Bank interest		561		260
SMP received		3,020		4,220
Free school meal vouchers		715		2,265
Uniform sales		15		69
<b>TOTAL INCOME FOR THE YEAR</b>		131,411		136,166
<b>EXPENDITURE</b>				
Salaries, wages and staffing expenses	96,237		87,528	
Children's activities	342		0	
Summer outing	300		345	
Telephone and internet	85		117	
Payroll and accountancy fees	2,100		1,320	
Independent Examiner's fees	228		216	
Repairs and maintenance	3,845		16,713	
Equipment, postage and stationery	5,151		6,293	
Fundraising expenses	0		69	
Waste disposal	935		763	
Carnival float	0		180	
Staff welfare, training and uniform	42		1,619	
Snack expenses	1,512		731	
Insurance	843		848	
Subscriptions	89		91	
Bank Charges	65		63	
Ofsted / DBS	43		35	
Website and software	375		249	
Postage	14		0	
Depreciation	3,831		3,636	
AGM / meeting expenses	0		18	
Food vouchers	655		2,280	
Uniform	0		227	
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		(116,691)		(123,340)
<b>EXCESS INCOME OVER EXPENDITURE</b>		14,720		12,826

## Cross Hayes Pre School

### Notes to the Accounts for the year ended 31 August 2024

#### Note 1

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost accounting rules, in accordance with Accounting and Reporting for Charities and with the Charities Act.

#### Note 2

##### **Accounting Policies**

### **INCOMING RESOURCES**

#### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

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

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

### **EXPENDITURE AND LIABILITIES**

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **ASSETS**

#### **Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates:

Pre School Equipment: 25% straight line

#### **Stocks and work in progress**

These are valued at the lower of cost or market value.

**Cross Hayes Pre School**

**Notes to the Accounts for the year ended 31 August 2024**

**Note 3  
Paid employees**

**Staff Costs**

	31 August 2024 £	31 August 2023 £
Gross wages, salaries and benefits in kind and Employer's National Insurance costs	96,237	87,528
	<u>96,237</u>	<u>87,528</u>

**Average number of full time equivalent employees in the year**

	31 August 2024	31 August 2023
Pre school staff	3	3

**Note 4  
Fixed Assets**

	Pre school equipment £
<b>Cost</b>	
At 1 September 2023	20,925
Additions during the year	<u>2,517</u>
At 31 August 2024	<u>23,442</u>
<b>Depreciation</b>	
At 1 September 2023	11,497
Charge for period	<u>3,831</u>
As at 31 August 2024	<u>15,328</u>
<b>Net Book Value</b>	
At 31 August 2024	<u>8,114</u>
At 31 August 2023	<u>9,428</u>

## Cross Hayes Pre School

### Note 5 Debtors and Prepayments

	31 August 2024 £	31 August 2023 £
Trade debtors	47	45
PAYE debtor	0	1,847
Prepayments	<u>633</u>	<u>604</u>
	<u>680</u>	<u>2,496</u>

### Note 6 Creditors and Accruals

	31 August 2024 £	31 August 2023 £
Trade creditors	350	1,332
Other creditors	216	158
Accruals and deferred income	<u>1,616</u>	<u>16,926</u>
	<u>2,182</u>	<u>18,416</u>

### Note 7 Independent Examiner's Fees

The independent examiner's fee for the year ended 31 August 2024 was £216 (2023: £192).

### Note 8 Trustees

There were 3 trustees in the year ending 31 August 2024 (2023: 3)

None of the trustees have been paid any remuneration or received any other benefits from an employment with Cross Hayes Pre School (2023: None).

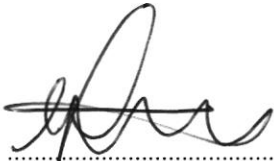
No trustee expenses have been incurred (2023: None).

There have been no related party transactions in the reporting period (2023: None).


Cross Hayes Pre School

Accounts For The Year Ended 31 August 2024

We approve these accounts and confirm that we have made available all relevant records and information for their production.



.....  
Treasurer



.....  
Secretary



.....  
Chairperson

21/5/25  
.....  
Date

**Cross Hayes Pre School**

**Independent examiner's report to the trustees of Cross Hayes Pre-School**

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2024.

**Responsibilities and basis of report**

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

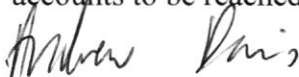
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date ... 06/05/25 .....

**Cross Hayes Pre School**  
**Accounts**  
**for the year ended 31 August 2024**

# Cross Hayes Pre School

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## Cross Hayes Pre School

### Balance sheet as at 31 August 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>	4	8,114		9,428	
<b>Current assets</b>					
Debtors and prepayments	5	680		2,496	
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<b>Net assets</b>			<u>68,237</u>		<u>53,517</u>
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Brought forward at 1 September 2023			53,517		40,691
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**Cross Hayes Pre School**

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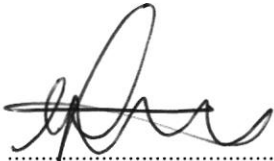
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Cross Hayes Pre School

Accounts For The Year Ended 31 August 2024

We approve these accounts and confirm that we have made available all relevant records and information for their production.



.....  
Treasurer



.....  
Secretary



.....  
Chairperson

21/5/25  
.....  
Date

**Cross Hayes Pre School**

**Independent examiner's report to the trustees of Cross Hayes Pre-School**

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2024.

**Responsibilities and basis of report**

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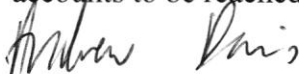
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Wiltshire  
SN15 3HR

Date ... 06/05/25 .....

**CROSSHAYES PRE-SCHOOL**

England & Wales - Charity number 299488

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2022

Period start date

To 31/08/2023

Period end date

Charity name: Cross Hayes Pre School

Charity registration number: 299488

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the education of children below compulsory school age by providing them with a safe, social place for them to grow and play.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>- <b>Providing safe and satisfactory group play</b></li><li>- <b>Encouraging other charitable activities</b></li><li>- <b>Furthering the aims of the Pre School Learning Alliance</b></li><li>- <b>Provide a safe learning environment for a diverse range of children from all aspects of the community</b></li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Trustees have had regard for the guidance issued by the Charity Commission on Public Benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The pre school has a "Good" Ofsted rating.</b></p> <p><b>Continuing to take a high proportion of two year olds.</b></p> <p><b>An increasingly diverse range of needs within the setting and maintaining and developing the skills of SENCO trained staff.</b></p> <p><b>The pre school has continued to provide a safe, healthy, happy and stimulating environment where all of our children feel valued and included.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The pre school had an excess expenditure over income in the year of £12,826.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To retain sufficient reserves to cover necessary expenditure should the pre school be required to close, and to allow for fluctuations.</b>
Amount of reserves held	Para 1.22	<b>£53,517</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected by committee of trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cross Hayes Preschool
Other name the charity uses	Cross Hayes Pre School
Registered charity number	299488
Charity's principal address	The Bungalow Bremilham Road Malmesbury SN16 0DQ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Vanessa Leighfield	Chairperson	Appointed 28/09/2023	
2	Abigail Loveridge	Treasurer	Appointed 28/09/2023	
3	Jessica Biggs	Secretary	Appointed 28/09/2023	
4				
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20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Jennifer Cole Accountancy Limited	The Rookery, Burton Hill, Malmesbury, Wiltshire SN16 0EL
Independent Examiner	Mander Duffill Chartered Accountants	The Old Post Office 41-43 Market Place Chippenham Wiltshire SN15 3HR

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jennifer Cole	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	15/12/2023	

**Cross Hayes Pre School**  
**Accounts**  
**for the year ended 31 August 2023**

# Cross Hayes Pre School

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## Cross Hayes Pre School

### Balance sheet as at 31 August 2023

		2023		2022	
Note	£	£	£	£	£
<b>Fixed Assets</b>	4	9,428		966	
<b>Current assets</b>					
Debtors and prepayments	5	2,496		1,138	
Stocks		-		-	
Cash at bank and in hand		60,009		39,502	
			62,505		40,640
<b>Current liabilities</b>					
Creditors and accruals	6	18,416		915	
			18,416		915
<b>Net current assets</b>			44,089		39,725
<b>Net assets</b>			53,517		40,691
<b>Unrestricted accumulated fund</b>					
Brought forward at 1 September 2022			40,691		28,249
Excess income over expenditure for the year			12,826		(12,442)
			53,517		40,691

## Cross Hayes Pre School

### Income and expenditure account for the year ended 31 August 2023

	2023		2022	
	Unrestricted funds		Unrestricted funds	
	£	£	£	£
<b>INCOME</b>				
Wiltshire Council funding		104,949		78,224
Attendance fees		12,673		17,696
Grants and Donations received		11,501		2,035
Fundraising income		229		2,020
Bank interest		260		23
SMP received		4,220		-
Free school meal vouchers		2,265		2,385
Uniform sales		69		45
<b>TOTAL INCOME FOR THE YEAR</b>		136,166		102,428
<b>EXPENDITURE</b>				
Salaries, wages and staffing expenses	87,528		70,327	
Rent payable	-		4,000	
Summer outing	345		370	
Telephone and internet	117		569	
Payroll and accountancy fees	1,320		990	
Independent Examiner's fees	216		168	
Repairs and maintenance	16,713		2,199	
Equipment, postage and stationery	6,293		4,305	
Fundraising expenses	69		-	
Waste disposal	763		-	
Carnival float	180		-	
Staff welfare, training and uniform	1,619		334	
Petty cash, refreshments and groceries	178		823	
Insurance	848		830	
Milk	553		366	
Subscriptions	91		110	
Bank Charges	63		50	
Ofsted / DBS	35		43	
Website	249		1,358	
Depreciation	3,636		1,019	
AGM / meeting expenses	18		13	
Food vouchers	2,280		2,060	
Uniform	227		52	
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		(123,340)		(89,986)
<b>EXCESS INCOME OVER EXPENDITURE/ EXCESS EXPENDITURE OVER INCOME FOR THE YEAR</b>		12,826		12,442

**Notes to the Accounts for the year ended 31 August 2023**

**Note 1**

**Basis of Preparation**

The financial statements have been prepared under the historical cost accounting rules, in accordance with Accounting and Reporting for Charities and with the Charities Act.

**Note 2**

**Accounting Policies**

**INCOMING RESOURCES**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

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

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates:

Pre School Equipment: 25% straight line

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Cross Hayes Pre School**

**Notes to the Accounts for the year ended 31 August 2023**

**Note 3**  
**Paid employees**

**Staff Costs**

	31 August 2023 £	31 August 2022 £
Gross wages, salaries and benefits in kind and Employer's National Insurance costs	87,528	70,328
	<u>87,528</u>	<u>70,328</u>

**Average number of full time equivalent employees in the year**

	31 August 2023	31 August 2022
Pre school staff	3	3

**Note 4**  
**Fixed Assets**

	Pre school equipment £
<b>Cost</b>	
At 1 September 2022	8,827
Additions during the year	<u>12,098</u>
At 31 August 2023	<u>20,925</u>
<b>Depreciation</b>	
At 1 September 2022	7,861
Charge for period	<u>3,636</u>
As at 31 August 2023	<u>11,497</u>
<b>Net Book Value</b>	
At 31 August 2023	<u>9,428</u>
At 31 August 2022	<u>966</u>

## Cross Hayes Pre School

### Note 5 Debtors and Prepayments

	31 August 2023 £	31 August 2022 £
Trade debtors	45	551
PAYE debtor	1847	0
Prepayments	<u>604</u>	<u>587</u>
	<u>2,496</u>	<u>1,138</u>

### Note 6 Creditors and Accruals

	31 August 2023 £	31 August 2022 £
Trade creditors	1,332	0
Other creditors	158	771
Accruals and deferred income	<u>16,926</u>	<u>144</u>
	<u>18,416</u>	<u>915</u>

### Note 7 Independent Examiner's Fees

The independent examiner's fee for the year ended 31 August 2023 was £180 (2022: £180).

### Note 8 Trustees

There were 3 trustees in the year ending 31 August 2023 (2022: 3)

None of the trustees have been paid any remuneration or received any other benefits from an employment with Cross Hayes Pre School (2022: None).

No trustee expenses have been incurred (2022: None).

There have been no related party transactions in the reporting period (2022: None).

Cross Hayes Pre School

Accounts For The Year Ended 31 August 2023

We approve these accounts and confirm that we have made available all relevant records and information for their production.

A. Lawrence  
Treasurer

Orna Eggs  
Secretary

Highfield  
Chairperson

6/3/24  
Date

## Cross Hayes Pre School

### Independent examiner's report to the trustees of Cross Hayes Pre-School

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2023.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.

*Andrew Davis*

Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date *11 March 2024*

## Cross Hayes Pre School

### Independent examiner's report to the trustees of Cross Hayes Pre-School

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2023.

#### Responsibilities and basis of report

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

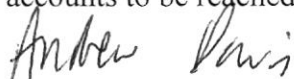
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date 11 March 2024

**CROSSHAYES PRE-SCHOOL**

England & Wales - Charity number 299488

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2021

Period start date To 31/08/2022

Period end date

Charity name: Cross Hayes Pre School

Charity registration number: 299488

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the education of children below compulsory school age by providing them with a safe, social place for them to grow and play.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>- <b>Providing safe and satisfactory group play</b></li><li>- <b>Encouraging other charitable activities</b></li><li>- <b>Furthering the aims of the Pre School Learning Alliance</b></li><li>- <b>Provide a safe learning environment for a diverse range of children from all aspects of the community</b></li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Trustees have had regard for the guidance issued by the Charity Commission on Public Benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The pre school has a "Good" Ofsted rating.</b></p> <p><b>Continuing to take a high proportion of two year olds.</b></p> <p><b>An increasingly diverse range of needs within the setting and maintaining and developing the skills of SENCO trained staff.</b></p> <p><b>The pre school has continued to provide a safe, healthy, happy and stimulating environment where all of our children feel valued and included.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The pre school had an excess expenditure over income in the year of £12,442.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To retain sufficient reserves to cover necessary expenditure should the pre school be required to close, and to allow for fluctuations.</b>
Amount of reserves held	Para 1.22	<b>£40,691</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected by committee of trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cross Hayes Preschool
Other name the charity uses	Cross Hayes Pre School
Registered charity number	299488
Charity's principal address	The Bungalow Bremilham Road Malmesbury SN16 0DQ

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Louise Sparrow	Chairperson	Appointed 13/10/22	
2	Jennifer Cole	Treasurer		
3	Catherine Mundy	Secretary		
4				
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20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Jennifer Cole Accountancy Limited	The Rookery, Burton Hill, Malmesbury, Wiltshire SN16 0EL
Independent Examiner	Mander Duffill Chartered Accountants	The Old Post Office 41-43 Market Place Chippenham Wiltshire SN15 3HR

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jennifer Cole	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	30/6/23	

Registered Charity Number: 299488

**Cross Hayes Pre School**  
**Accounts**  
**for the year ended 31 August 2022**

# Cross Hayes Pre School

## Contents

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Independent Examiner's report	<b>8</b>

## Cross Hayes Pre School

### Balance sheet as at 31 August 2022

		2022		2021	
	Note	£	£	£	£
<b>Fixed Assets</b>	4	966		1,275	
<b>Current assets</b>					
Debtors and prepayments	5	1,138		1,439	
Stocks		0		52	
Cash at bank and in hand		39,502		26,640	
			40,640		28,131
<b>Current liabilities</b>					
Creditors and accruals	6	915		1,157	
			915		1,157
<b>Net current assets</b>			39,725		26,974
<b>Net assets</b>			40,691		28,249
<b>Unrestricted accumulated fund</b>					
Brought forward at 1 September 2021			28,249		38,531
Excess income over expenditure for the year			12,442		(10,282)
			40,691		28,249

## Cross Hayes Pre School

### Income and expenditure account for the year ended 31 August 2022

	2022		2021	
	Unrestricted funds		Unrestricted funds	
	£	£	£	£
<b>INCOME</b>				
Wiltshire Council funding		78,224		64,273
Attendance fees		17,696		8,195
Grants and Donations received		2,035		54
Fundraising income		2,020		0
Bank interest		23		11
Milk refund		0		137
Food vouchers		2,385		270
Uniform sales		45		38
<b>TOTAL INCOME FOR THE YEAR</b>		102,428		72,978
<b>EXPENDITURE</b>				
Salaries, wages and staffing expenses	70,327		64,677	
Rent payable	4,000		6,000	
Summer outing	370		0	
Telephone and internet	569		519	
Payroll and accountancy fees	990		1,240	
Independent Examiner's fees	168		120	
Repairs and maintenance	2,199		136	
Equipment, postage and stationery	4,305		5,627	
Petty cash, refreshments and groceries	823		808	
Insurance	830		825	
Milk	366		292	
Staff training and clothing	334		247	
Subscriptions	110		92	
Bank Charges	50		0	
Ofsted / DBS	43		70	
Website	1,358		562	
Depreciation	1,019		1,337	
AGM / meeting expenses	13		0	
Food vouchers	2,060		450	
Uniform	52		258	
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		(89,986)		(83,260)
<b>EXCESS INCOME OVER EXPENDITURE/ EXCESS EXPENDITURE OVER INCOME FOR THE YEAR</b>		12,442		(10,282)

**Cross Hayes Pre School**  
**Notes to the Accounts for the year ended 31 August 2022**

**Note 1**

**Basis of Preparation**

The financial statements have been prepared under the historical cost accounting rules, in accordance with Accounting and Reporting for Charities and with the Charities Act.

**Note 2**

**Accounting Policies**

**INCOMING RESOURCES**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

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

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates:

Pre School Equipment: 25% straight line

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Cross Hayes Pre School**

**Notes to the Accounts for the year ended 31 August 2022**

**Note 3  
Paid employees**

**Staff Costs**

	31 August 2022 £	31 August 2021 £
Gross wages, salaries and benefits in kind and Employer's National Insurance costs	70,328	64,676
	<u>70,328</u>	<u>64,676</u>

**Average number of full time equivalent employees in the year**

	31 August 2022	31 August 2021
Pre school staff	3	3

**Note 4  
Fixed Assets**

	Pre school equipment £
<b>Cost</b>	
At 1 September 2021	8,117
Additions during the year	<u>710</u>
At 31 August 2022	<u>8,827</u>
<b>Depreciation</b>	
At 1 September 2021	6,842
Charge for period	<u>1,019</u>
As at 31 August 2022	<u>7,861</u>
<b>Net Book Value</b>	
At 31 August 2021	<u>1,275</u>
At 31 August 2022	<u>966</u>

## Cross Hayes Pre School

### Note 5 Debtors and Prepayments

	31 August 2022 £	31 August 2021 £
Trade debtors	551	862
Prepayments	<u>587</u>	<u>577</u>
	<u>1,138</u>	<u>1,439</u>

### Note 6 Creditors and Accruals

	31 August 2022 £	31 August 2021 £
Other creditors	771	917
Accruals and deferred income	<u>144</u>	<u>240</u>
	<u>915</u>	<u>1,157</u>

### Note 7 Independent Examiner's Fees

The independent examiner's fee for the year ended 31 August 2022 was £144 (2021: £144).

### Note 8 Trustees

There were 3 trustees in the year ending 31 August 2022 (2021: 3)

None of the trustees have been paid any remuneration or received any other benefits from an employment with Cross Hayes Pre School (2021: None).

No trustee expenses have been incurred (2021: None).

There have been no related party transactions in the reporting period (2021: None).

Cross Hayes Pre School

Accounts For The Year Ended 31 August 2022

We approve these accounts and confirm that we have made available all relevant records and information for their production.

SD COLE

.....  
Treasurer

AM C. MUNDY

.....  
Secretary

H. Sparrow

.....  
Chairperson

13/6/23

.....  
Date

**Cross Hayes Pre School**

**Independent examiner's report to the trustees of Cross Hayes Pre-School**

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 23 June 2023

## Cross Hayes Pre School

### Independent examiner's report to the trustees of Cross Hayes Pre-School

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2022.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 23 June 2023

**CROSSHAYES PRE-SCHOOL**

England & Wales - Charity number 299488

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2020                      Period start date To 31/08/2021  
Period end date

Charity name: Cross Hayes Pre School

Charity registration number: 299488

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the education of children below compulsory school age by providing them with a safe, social place for them to grow and play.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>- <b>Providing safe and satisfactory group play</b></li><li>- <b>Encouraging other charitable activities</b></li><li>- <b>Furthering the aims of the Pre School Learning Alliance</b></li><li>- <b>Provide a safe learning environment for a diverse range of children from all aspects of the community</b></li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Trustees have had regard for the guidance issued by the Charity Commission on Public Benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The pre school has a "Good" Ofsted rating.</b></p> <p><b>Continuing to take a high proportion of two year olds.</b></p> <p><b>An increasingly diverse range of needs within the setting and maintaining and developing the skills of SENCO trained staff.</b></p> <p><b>The pre school has continued to provide a safe, healthy, happy and stimulating environment where all of our children feel valued and included.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The pre school had an excess expenditure over income in the year of £10,282. This can be attributed primarily to the additional costs included to maintain the staffing of the pre school during the pandemic.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To retain sufficient reserves to cover necessary expenditure should the pre school be required to close, and to allow for fluctuations.</b>
Amount of reserves held	Para 1.22	<b>£28,249</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected by committee of trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cross Hayes Preschool
Other name the charity uses	Cross Hayes Pre School
Registered charity number	299488
Charity's principal address	St Mary's Hall The Triangle Malmesbury Wiltshire SN16 0AH

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Nikolas Daines	Chairperson		
2	Barry Flockhart	Treasurer		
3	Harriet Trow	Secretary		
4				
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7				
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10				
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18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Jennifer Cole Accountancy Limited	The Rookery, Burton Hill, Malmesbury, Wiltshire SN16 0EL
Independent Examiner	Mander Duffill Chartered Accountants	The Old Post Office 41-43 Market Place Chippenham Wiltshire SN15 3HR

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Cathy Mundy	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>	30/6/22	

Registered Charity Number: 299488

**Cross Hayes Pre School**

**Accounts**

**for the year ended 31 August 2021**

## Cross Hayes Pre School

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**Cross Hayes Pre School**

**Balance sheet  
as at 31 August 2021**

		2021		2020	
	Note	£	£	£	£
<b>Fixed Assets</b>	4	1,275		2,612	
<b>Current assets</b>					
Debtors and prepayments	5	1,439		1,217	
Stocks		52		52	
Cash at bank and in hand		26,640		34,868	
			28,131		36,137
<b>Current liabilities</b>					
Creditors and accruals	6	1,157		218	
			1,157		218
<b>Net current assets</b>			26,974		35,919
<b>Net assets</b>			28,249		38,531
<b>Unrestricted accumulated fund</b>					
Brought forward at 1 September 2020			38,531		44,404
Excess expenditure over income for the year			(10,282)		(5,873)
			28,249		38,531

**Cross Hayes Pre School**

**Income and expenditure account  
for the year ended 31 August 2021**

	2021		2020	
	Unrestricted funds		Unrestricted funds	
	£	£	£	£
<b>INCOME</b>				
Wiltshire Council funding		64,273		61,775
Attendance fees		8,195		3,301
SMP Recoverable		0		1,838
Grants and Donations received		54		0
Fundraising income		0		1,574
Bank interest		11		75
Milk refund		137		220
Food vouchers		270		0
Uniform sales		38		28
<b>TOTAL INCOME FOR THE YEAR</b>		<b>72,978</b>		<b>68,811</b>
<b>EXPENDITURE</b>				
Salaries, wages and staffing expenses	64,677		55,925	
Rent payable	6,000		5,824	
Fundraising expenses	0		90	
Summer outing	0		0	
Telephone and internet	519		475	
Payroll and accountancy fees	1,240		1,200	
Independent Examiner's fees	120		20	
Repairs and maintenance	136		184	
Equipment, postage and stationery	5,627		6,271	
Petty cash, refreshments and groceries	808		805	
Insurance	825		818	
Staff Christmas meal and leaving gifts	0		12	
Milk	292		199	
Staff training and clothing	247		174	
Subscriptions	92		110	
Entertainment	0		95	
Ofsted / DBS	70		0	
Website	562		542	
Depreciation	1,337		1,586	
AGM / meeting expenses	0		0	
Increase / decrease in stock	0		0	
Donations	0		161	
Food vouchers	450		0	
Uniform	258		193	
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b>(83,260)</b>		<b>(74,684)</b>
<b>EXCESS EXPENDITURE OVER INCOME/</b>				
<b>EXCESS INCOME OVER EXPENDITURE FOR THE YEAR</b>		<b>(10,282)</b>		<b>(5,873)</b>

## Cross Hayes Pre School

### Notes to the Accounts for the year ended 31 August 2021

#### Note 1

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost accounting rules, in accordance with Accounting and Reporting for Charities and with the Charities Act.

#### Note 2

##### **Accounting Policies**

### **INCOMING RESOURCES**

#### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

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

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

### **EXPENDITURE AND LIABILITIES**

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **ASSETS**

#### **Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates:

Pre School Equipment: 25% straight line

#### **Stocks and work in progress**

These are valued at the lower of cost or market value.

**Cross Hayes Pre School**

**Notes to the Accounts for the year ended 31 August 2021**

**Note 3**

**Paid employees**

**Staff Costs**

	31 August 2021 £	31 August 2020 £
Gross wages, salaries and benefits in kind and Employer's National Insurance costs	64,676	55,925
	<u>64,676</u>	<u>55,925</u>

**Average number of full time equivalent employees in the year**

	31 August 2021	31 August 2020
Pre school staff	3	3

**Note 4**

**Fixed Assets**

	Pre school equipment £
<b>Cost</b>	
At 1 September 2020	8,117
Additions during the year	<u>0</u>
At 31 August 2021	<u>8,117</u>
<b>Depreciation</b>	
At 1 September 2020	5,505
Charge for period	<u>1,337</u>
As at 31 August 2021	<u>6,842</u>
<b>Net Book Value</b>	
At 31 August 2020	<u>2,612</u>
At 31 August 2021	<u>1,275</u>

## Cross Hayes Pre School

### Note 5 Debtors and Prepayments

	31 August 2021 £	31 August 2020 £
Trade debtors	862	641
SMP Reclaim	0	0
Prepayments	<u>577</u>	<u>576</u>
	<u>1,439</u>	<u>1,217</u>

### Note 6 Creditors and Accruals

	31 August 2021 £	31 August 2020 £
Other creditors	917	98
Accruals and deferred income	<u>240</u>	<u>120</u>
	<u>1,157</u>	<u>218</u>

### Note 7 Independent Examiner's Fees

The independent examiner's fee for the year ended 31 August 2021 was £120 (2020: £120).

### Note 8 Trustees

There were 3 trustees in the year ending 31 August 2021 (2020: 3)

None of the trustees have been paid any remuneration or received any other benefits from an employment with Cross Hayes Pre School (2020: None).

No trustee expenses have been incurred (2020: None).

There have been no related party transactions in the reporting period (2020: None).

Cross Hayes Pre School

Accounts For The Year Ended 31 August 2021

We approve these accounts and confirm that we have made available all relevant records and information for their production.

SDCOLE

.....  
Treasurer

CM C. MUNDY

.....  
Secretary

L Mather

.....  
Chairperson

8/4/22

.....  
Date

**Cross Hayes Pre School**

**Independent examiner's report to the trustees of Cross Hayes Pre-School**

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 20 APRIL 2022

**CROSSHAYES PRE-SCHOOL**

England & Wales - Charity number 299488

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2019

Period start date To 31/08/2020

Period end date

Charity name: Cross Hayes Pre School

Charity registration number: 299488

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To advance the education of children below compulsory school age by providing them with a safe, social place for them to grow and play.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<ul style="list-style-type: none"><li>- <b>Providing safe and satisfactory group play</b></li><li>- <b>Encouraging other charitable activities</b></li><li>- <b>Furthering the aims of the Pre School Learning Alliance</b></li><li>- <b>Provide a safe learning environment for a diverse range of children from all aspects of the community</b></li></ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Trustees have had regard for the guidance issued by the Charity Commission on Public Benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The pre school has a "Good" Ofsted rating.</b></p> <p><b>Continuing to take a high proportion of two year olds.</b></p> <p><b>An increasingly diverse range of needs within the setting and maintaining and developing the skills of SENCO trained staff.</b></p> <p><b>The pre school has continued to provide a safe, healthy, happy and stimulating environment where all of our children feel valued and included.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The pre school had an excess expenditure over income in the year of £5,873. This can be attributed primarily to the additional costs included to maintain the staffing of the pre school during the pandemic.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>To retain sufficient reserves to cover necessary expenditure should the pre school be required to close, and to allow for fluctuations.</b>
Amount of reserves held	Para 1.22	<b>£38,531</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	<b>N/A</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>N/A</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>Trust</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Elected by committee of trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cross Hayes Preschool
Other name the charity uses	Cross Hayes Pre School
Registered charity number	299488
Charity's principal address	St Mary's Hall The Triangle Malmesbury Wiltshire SN16 0AH

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Nikolas Daines	Chairperson		
2	Barry Flockhart	Treasurer		
3	Harriet Trow	Secretary		
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20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Jennifer Cole Accountancy Limited	The Rookery, Burton Hill, Malmesbury, Wiltshire SN16 0EL
Independent Examiner	Mander Duffill Chartered Accountants	The Old Post Office 41-43 Market Place Chippenham Wiltshire SN15 3HR

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Harriet Trow	
<b>Position (eg Secretary, Chair, etc)</b>	Secretary	
<b>Date</b>		

**Cross Hayes Pre School**

**Accounts**

**for the year ended 31 August 2020**

## Cross Hayes Pre School

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## Cross Hayes Pre School

### Balance sheet as at 31 August 2020

		2020		2019	
	Note	£	£	£	£
<b>Fixed Assets</b>	4	2,612		2,461	
<b>Current assets</b>					
Debtors and prepayments	5	1,217		3,946	
Stocks		52		52	
Cash at bank and in hand		34,868		38,098	
			36,137		42,096
<b>Current liabilities</b>					
Creditors and accruals	6	218		153	
			218		153
<b>Net current assets</b>			35,919		41,943
<b>Net assets</b>			38,531		44,404
<b>Unrestricted accumulated fund</b>					
Brought forward at 1 September 2019			44,404		34,918
Excess expenditure over income for the year/					
Excess income over expenditure for the year			(5,873)		9,486
			38,531		44,404

**Cross Hayes Pre School**

**Income and expenditure account  
for the year ended 31 August 2020**

	2020		2019	
	Unrestricted funds		Unrestricted funds	
	£	£	£	£
<b>INCOME</b>				
Wiltshire Council funding		61,775		75,324
Attendance fees		3,301		7,772
SMP Recoverable		1,838		4,387
Grants and Donations received		0		325
Fundraising income		1,574		0
Bank interest		75		72
Milk refund		220		219
Summer outing		0		713
Uniform sales		28		79
<b>TOTAL INCOME FOR THE YEAR</b>		<b>68,811</b>		<b>88,891</b>
<b>EXPENDITURE</b>				
Salaries, wages and staffing expenses	55,925		63,259	
Rent payable	5,824		4,966	
Fundraising expenses	90		0	
Summer outing	0		583	
Telephone and internet	475		480	
Payroll and accountancy fees	1,200		1,200	
Independent Examiner's fees	20		100	
Repairs and maintenance	184		0	
Equipment, postage and stationery	6,271		2,871	
Petty cash, refreshments and groceries	805		967	
Insurance	818		813	
Staff Christmas meal and leaving gifts	12		109	
Milk	199		308	
Staff training and clothing	174		24	
Subscriptions	110		110	
Entertainment	95		90	
Ofsted / DBS	0		192	
Website	542		1,844	
Depreciation	1,586		1,152	
AGM / meeting expenses	0		258	
Increase / decrease in stock	0		30	
Donations	161		0	
Uniform	193		49	
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b>(74,684)</b>		<b>(79,405)</b>
<b>EXCESS EXPENDITURE OVER INCOME/ EXCESS INCOME OVER EXPENDITURE FOR THE YEAR</b>		<b>(5,873)</b>		<b>9,486</b>

**Notes to the Accounts for the year ended 31 August 2020**

**Note 1**

**Basis of Preparation**

The financial statements have been prepared under the historical cost accounting rules, in accordance with Accounting and Reporting for Charities and with the Charities Act.

**Note 2**

**Accounting Policies**

**INCOMING RESOURCES**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

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

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates:

Pre School Equipment: 25% straight line

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Cross Hayes Pre School**

**Notes to the Accounts for the year ended 31 August 2020**

**Note 3  
Paid employees**

**Staff Costs**

	31 August 2020 £	31 August 2019 £
Gross wages, salaries and benefits in kind and Employer's National Insurance costs	55,925	63,259
	<u>55,925</u>	<u>63,259</u>

**Average number of full time equivalent employees in the year**

	31 August 2020	31 August 2019
Pre school staff	3	3

**Note 4  
Fixed Assets**

	Pre school equipment £
<b>Cost</b>	
At 1 September 2019	6,380
Additions during the year	<u>1,737</u>
At 31 August 2020	<u>8,117</u>
<b>Depreciation</b>	
At 1 September 2019	3,919
Charge for period	1,586
As at 31 August 2020	<u>5,505</u>
<b>Net Book Value</b>	
At 31 August 2019	<u>2,461</u>
At 31 August 2020	<u>2,612</u>

## Cross Hayes Pre School

### Note 5 Debtors and Prepayments

	31 August 2020 £	31 August 2019 £
Trade debtors	641	636
SMP Reclaim	0	2,740
Prepayments	<u>576</u>	<u>570</u>
	<u>1,217</u>	<u>3,946</u>

### Note 6 Creditors and Accruals

	31 August 2020 £	31 August 2019 £
Other creditors	<u>218</u>	<u>153</u>
	<u>218</u>	<u>153</u>

### Note 7 Independent Examiner's Fees

The independent examiner's fee for the year ended 31 August 2020 was £120 (2019: £100). The 2019 independent examiner's fee was cancelled.

### Note 8 Trustees

There were 3 trustees in the year ending 31 August 2020 (2019: 3)

None of the trustees have been paid any remuneration or received any other benefits from an employment with Cross Hayes Pre School (2019: None).

No trustee expenses have been incurred (2019: None).

There have been no related party transactions in the reporting period (2019: None).

Cross Hayes Pre School

Accounts For The Year Ended 31 August 2020

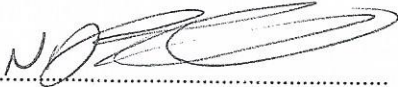
We approve these accounts and confirm that we have made available all relevant records and information for their production.



Treasurer



Secretary



Chairperson

18/11/21

Date

## Cross Hayes Pre School

### Independent examiner's report to the trustees of Cross Hayes Pre-School

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2020.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the 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.



Andrew Davis FCA  
Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

Date: 21 December 2021

**Cross Hayes Pre School**

**Independent examiner's report to the trustees of Cross Haycs Pre-School**

I report to the trustees on my examination of the financial statements of Cross Hayes Pre School ("the charity") for the year ended 31 August 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements 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.

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