

ASHDENE INDEPENDENT PRE-SCHOOL

England & Wales · Charity number 519992

Details

Other names ASHDENE INDEPENDENT PLAYGROUP

Status Registered

Legal form Other

Registered 1988-03-15

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

Contact

Address Ashdene Pre School
Thoresway Road
Wilmslow
SK9 6LJ

Phone 01625521794

Email info@ashdenepreschool.com

Website www.ashdenepreschool.com

Activities

Objects: TO PROMOTE AND ADVANCE THE EDUCATION OF CHILDREN BETWEEN THE AGES OF 2-5 WITHIN A PRE SCHOOL ENVIRONMENT (FOR MEANS SEE GOVERNING DOCUMENT)

Activities: Pre-school for children from 2 to 5 years.

Classification

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

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£291,609	£299,799	-	-
2023-08-31	£207,677	£227,796	-	-
2022-08-31	£212,303	£250,031	-	-
2021-08-31	£208,014	£248,258	-	-
2020-08-31	£209,119	£221,499	-	-

Trustees

Name	Role	Appointed
Abbi Green		2025-10-20
Gemma Leonard		2023-01-18
KATY TIPLER		2025-10-20
Lisa McNiffe		2025-10-20
Lydia Johnson		2025-10-20

ASHDENE INDEPENDENT PRE-SCHOOL

England & Wales - Charity number 519992

Accounts

ASHDENE INDEPENDENT PRE SCHOOL
Charity no: 519992

**Report of the Trustees and
Unaudited Financial Statements**

Year ended 31 August 2024

ASHDENE INDEPENDENT PRE SCHOOL

Financial statements for the year ended 31 August 2024

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1. Report of the Trustees
3. Independent examiner's report
4. Statement of financial activities
6. Balance sheet
7. Notes forming part of the financial statements

ASHDENE INDEPENDENT PRE SCHOOL

Report of the Trustees for the year ended 31 August 2024

The charity is governed by a constitution adopted on 10 December 1986 as amended on 26 November 2007.

Objectives

The objectives of the charity are to promote and advance the education of children between the ages of 2 - 5 years within a pre-school environment.

Results

Net outgoing resources for the year amounted to £8,190 (2023 - £20,119), which has been deducted from total funds.

Future plans

It is hoped that the continued efforts of trustees and supporters will result in an increase in income in future years.

At the same time the trustees are continually looking for new ways to raise money for the charity.

Trustees

The following trustees served throughout the period:

Steven Essex-Crosby

Melissa Hynes

Clare Essex-Crosby

Gemma Leonard

Patrick Crookes

Changes in trustees during the year were as follows:

Sara Curran (resigned 31 August 2023)

Caroline Hitchen (resigned 31 August 2023)

Victoria Wright (appointed 7 November 2023)

Reserves policy

The trustees have a policy of ensuring that the society has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

ASHDENE INDEPENDENT PRE SCHOOL

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is a fall in income due to a decrease in child numbers attending. The trustees aim to maintain and increase the numbers attending.

Investment policy

In the current environment the trustees believe that its policy of holding surplus cash on deposit and in interest-bearing accounts is most appropriate for the charity.

Responsibilities of the trustees

It is the responsibility of the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees are required to:

- n select suitable accounting policies and then apply them consistently;
- n make judgements and estimates that are reasonable and prudent;
- n state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- n prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

By order of the Trustees

Vmignat.

Date: 06/06/25

ASHDENE INDEPENDENT PRE SCHOOL

Independent Examiner's Report to the Trustees of Ashdene Independent Pre-School

I report on the accounts of Ashdene Independent Pre School for the year ended 31 August 2024, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be

Richard Thompson, BA, FCA, DipPFS
Chartered Certified Accountant
Spring Road
Spring Court
Hale
Altrincham
WA14 2UQ

Date:

06/06/25

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2024**

	Note	Unrestricted funds			
		Year ended 31/08/2024		Year ended 31/08/2023	
		£	£	£	£
Incoming resources					
Fees and other income			261,852		181,277
Registration fees			-		1,200
Deposits			2,000		-
Fund raising			2,218		2,600
Miscellaneous income	6		13,536		11,498
Lunches & snacks			9,364		10,320
Bank interest			2,639		782
			291,609		207,677
Total incoming resources					
 Resources expended					
 Administration expenses					
Wages & NI			233,080		176,572
Pensions			5,094		5,016
Payroll management			3,300		3,300
			241,474		184,888
Carried forward			241,474	291,609	184,888
					207,677

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2024 (continued)**

	Note	Unrestricted funds			
		Year ended 31/08/2024		Year ended 31/08/2023	
		£	£	£	£
Brought forward		241,474	291,609	184,888	207,677
Independent examiner's fee		1,410		1,350	
Accountancy		1,893		2,007	
Insurance		1,174		1,165	
Maintenance and repairs		9,950		2,387	
Cleaning		2,848		6,148	
Heating & fuel		2,499		1,876	
Milk, refreshments and school meals		8,461		3,500	
Computer Costs		93		214	
Creative materials		2,124		1,340	
Recruitment costs		-		120	
Sweatshirts and uniforms		1,820		733	
Miscellaneous	7	16,024		12,826	
Telephone		920		905	
Postage, printing and stationery		946		1,079	
Equipment hire and charges		251		-	
Playschool equipment		743		662	
Training costs		1,494		1,484	
Toiletries		881		719	
Bank charges		-		-	
Legal fees		-		1,032	
Depreciation		4,794		3,361	
		<u>58,325</u>		<u>42,908</u>	
Total resources expended			<u>299,799</u>		<u>227,796</u>
Net incoming/(outgoing) resources for the year			(8,190)		(20,119)
Net movement in funds			<u>(8,190)</u>		<u>(20,119)</u>
Fund balances brought forward			186,358		206,477
Fund balances carried forward			<u><u>178,168</u></u>		<u><u>186,358</u></u>

ASHDENE INDEPENDENT PRE SCHOOL

Balance sheet as at 31 August 2024

	Note	Year ended 31/08/2024 £	Year ended 31/08/2023 £
Fixed assets			
Play equipment	2	24,118	630
Office equipment	2	492	983
Furniture & fittings	2	889	2,130
		<u>25,499</u>	<u>3,743</u>
Current assets			
Prepayments and accrued income	3	619	-
Current accounts		66,888	43,128
Deposit account		218,636	219,444
Petty cash		43	49
		<u>286,186</u>	<u>262,621</u>
Creditors: amounts falling due within one year			
Creditors and accruals	4	8,300	4,101
Advance fees and deposits		121,491	73,909
PAYE		2,578	1,100
Pensions		1,148	896
		<u>133,517</u>	<u>80,006</u>
Net assets		<u>178,168</u>	<u>186,358</u>
Capital and reserves			
Unrestricted funds	5	178,168	186,358
Total funds		<u>178,168</u>	<u>186,358</u>

Trustee

Approved on behalf of the Trustees on.....

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2024

1 Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable for accounting periods commencing on or after 1 January 2017.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receivable basis, where the receipt of the income has been confirmed and relates to the year in question.

Resources expended

Resources expended are recognised in the period in which they are incurred.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows.

Play equipment	25% on cost
Office equipment	25% on cost
Fixtures & Fittings	20% on cost

Cash flow statement

The charity is exempt from having to prepare a cash flow statement.

2 Fixed assets

	Play equipment	Office equipment	Fixtures & fittings	Totals
	£	£	£	£
Cost at 1 September 2023	59,877	6,879	45,354	112,110
Additions	26,550	-	-	26,550
Disposals	-	-	-	-
Cost at 31 August 2024	<u>86,427</u>	<u>6,879</u>	<u>45,354</u>	<u>138,660</u>
Depreciation at 1 September 2023	59,247	5,896	43,224	108,367
Charge for period	3,062	491	1,241	4,794
Eliminated on disposal	-	-	-	-
Depreciation at 31 August 2024	<u>62,309</u>	<u>6,387</u>	<u>44,465</u>	<u>113,161</u>
Net book value at 31 August 2024	<u>24,118</u>	<u>492</u>	<u>889</u>	<u>25,499</u>
Net book value at 31 August 2023	<u>630</u>	<u>983</u>	<u>2,130</u>	<u>3,743</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2024 (continued)

3 Prepayments and accrued income	Year ended 31/08/2024 £	Year ended 31/08/2023 £
Accrued milk refunds	273	-
Prepayments	346	-
	<u>619</u>	<u>-</u>
4 Creditors and accruals	2024 £	2023 £
Miscellaneous purchases	4,165	703
Independent Examiner's fee	1,410	1,350
Bookkeeping	1,300	1,037
Trade waste	162	-
Heating	176	-
Credit card	1,041	1,011
DWP - AOE	46	-
	<u>8,300</u>	<u>4,101</u>
5 Capital and reserves	2024 £	2023 £
Unrestricted funds brought forward	186,358	206,477
(Deficit)/Surplus for year	-8,190	(20,119)
	<u>178,168</u>	<u>186,358</u>
6 Miscellaneous income	2024 £	2023 £
Milk refunds	1,334	752
Uniforms	360	520
Breakeven activities	10,709	9,456
Miscellaneous	1,133	770
	<u>13,536</u>	<u>11,498</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2024 (continued)

7 Sundry expenses	Year ended 31/08/2024	Year ended 31/08/2023
	£	£
Books	112	-
Learning books	1,480	475
Sundry Playschool items	1,523	288
Parties & entertainment	420	750
Pre-school visits	-	-
Miscellaneous expenses	1,294	1,034
Trade waste	3,440	3,171
Website	170	122
Other staff costs	207	606
Staff Christmas meal	300	300
Breakeven activities expenses	-	-
Extra curricular activities	7,048	6,080
Sum Up charges	30	-
	16,024	12,826

8 Employees

Staff costs including National Insurance were £233,080 (2023 - £176,572). The average number of full time equivalent employees in the year was 15 (2023 - 14).

No employee was paid more than £50,000.

9 Expenses paid to Trustees

No expenses were paid to any of the Trustees in the year. No remuneration was paid to any of the Trustees with the exception of Gemma Leonard.

10 Restricted funds

The Trustees are of the opinion that there have been no terms attached to its various source of income received to date, stipulating its use for certain purposes. Hence, all remaining funds are classified as unrestricted funds.

ASHDENE INDEPENDENT PRE-SCHOOL

England & Wales - Charity number 519992

Accounts

ASHDENE INDEPENDENT PRE SCHOOL
Charity no: 519992

**Report of the Trustees and
Unaudited Financial Statements**

Year ended 31 August 2023

ASHDENE INDEPENDENT PRE SCHOOL

Financial statements for the year ended 31 August 2023

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Objectives

The objectives of the charity are to promote and advance the education of children between the ages of 2 - 5 years within a pre-school environment.

Results

Net outgoing resources for the year amounted to £20,119 (2022 - £37,728), which has been deducted from total funds.

Future plans

It is hoped that the continued efforts of trustees and supporters will result in an increase in income in future years.

At the same time the trustees are continually looking for new ways to raise money for the charity.

Trustees

The following trustees served throughout the period:

Steven Essex-Crosby
Caroline Hitchen
Melissa Hynes
Clare Essex-Crosby

Changes in trustees during the year were as follows:

Sara Curran	(appointed 3 November 2022)
Patrick Crookes	(appointed 3 November 2022)
Gemma Leonard	(appointed 18 January 2023)

Reserves policy

The trustees have a policy of ensuring that the society has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

ASHDENE INDEPENDENT PRE SCHOOL

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is a fall in income due to a decrease in child numbers attending. The trustees aim to maintain and increase the numbers attending.

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By order of the Trustees

VICTORIA WRIGHT

V. WRIGHT

Date:

25/06/24

ASHDENE INDEPENDENT PRE SCHOOL

Independent Examiner's Report to the Trustees of Ashdene Independent Pre-School

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Independent Examiner's Statement

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

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(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard Thompson, BA, FCA, DipPFS
Chartered Certified Accountant
Spring Road
Spring Court
Hale
Altrincham
WA14 2UQ



Date:

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2023**

	Note	Unrestricted funds		Year ended	
		Year ended		31/08/2022	
		31/08/2023			
		£	£	£	£
Incoming resources					
Fees and other income			181,276		193,412
Registration fees			1,200		800
Fund raising			2,600		1,700
Miscellaneous	6		11,498		8,435
Lunches			10,320		7,925
Bank interest			782		31
			<hr/>		<hr/>
Total incoming resources			207,677		212,303
 Resources expended					
Administration expenses					
Wages			176,572		183,931
Pensions			5,016		4,634
Payroll management			3,300		3,300
			<hr/>		<hr/>
			184,888		191,865
Carried forward			184,888	207,677	191,865
					212,303

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2023 (continued)**

	Note	Unrestricted funds			
		Year ended 31/08/2023		Year ended 31/08/2022	
		£	£	£	£
Brought forward		184,888	207,677	191,865	212,303
Independent examiner's fee		1,350		1,140	
Accountancy		2,007		1,544	
Insurance		1,165		1,131	
Maintenance and repairs		2,387		10,566	
Cleaning		6,148		10,273	
Heating		-		1,171	
Milk and refreshments		3,500		3,026	
Computer Costs		-		502	
Creative materials		1,340		1,782	
Recruitment costs		120		-	
Sweatshirts and uniforms		733		1,792	
Miscellaneous	7	13,042		6,873	
Telephone		905		1,684	
Postage and stationery		1,079		1,711	
Equipment hire and charges		-		288	
Playschool equipment		662		3,049	
Training costs		1,484		1,451	
Toiletries		719		397	
Bank charges		-		126	
Legal fees		1,032		-	
Depreciation		3,361		9,660	
Fuel		1,876			
		<u>42,908</u>		<u>58,166</u>	
Total resources expended			<u>227,796</u>		<u>250,031</u>
Net incoming/(outgoing) resources for the year			(20,119)		(37,728)
Net movement in funds			<u>(20,119)</u>		<u>(37,728)</u>
Fund balances brought forward			206,477		244,205
Fund balances carried forward			<u>186,358</u>		<u>206,477</u>

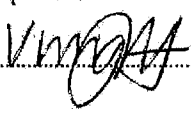
ASHDENE INDEPENDENT PRE SCHOOL

Balance sheet as at 31 August 2023

	Note	Year ended 31/08/2023 £	Year ended 31/08/2022 £
Fixed assets			
Play equipment	2	630	1,080
Office equipment	2	983	1,475
Furniture & fittings	2	2,130	4,357
		<u>3,743</u>	<u>6,912</u>
Current assets			
Prepayments and accrued income	3	-	636
Current accounts		43,128	22,210
Deposit account		219,444	206,410
Petty cash		49	79
		<u>262,621</u>	<u>229,335</u>
Creditors: amounts falling due within one year			
Creditors and accruals	4	4,101	1,846
Advance fees and deposits		73,909	27,762
PAYE		1,100	47
Pensions		896	115
		<u>80,006</u>	<u>29,770</u>
Net assets		<u>186,358</u>	<u>206,477</u>
Capital and reserves			
Unrestricted funds	5	186,358	206,477
Total funds		<u>186,358</u>	<u>206,477</u>

Trustee

VICTORIA WRIGHT

Approved on behalf of the Trustees on.....

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2023

1 Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable for accounting periods commencing on or after 1 January 2017.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receivable basis, where the receipt of the income has been confirmed and relates to the year in question.

Resources expended

Resources expended are recognised in the period in which they are incurred.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows.

Play equipment	25% on cost
Office equipment	25% on cost
Fixtures & Fittings	20% on cost

Cash flow statement

The charity is exempt from having to prepare a cash flow statement.

2 Fixed assets

	Play equipment	Office equipment	Fixtures & fittings
	£	£	£
Cost at 1 September 2022	59,757	6,879	45,281
Additions	120	-	73
Disposals	-	-	-
Cost at 31 August 2023	<u>59,877</u>	<u>6,879</u>	<u>45,354</u>
Depreciation at 1 September 2022	58,677	5,404	40,925
Charge for period	570	492	2,299
Eliminated on disposal	-	-	-
Depreciation at 31 August 2023	<u>59,247</u>	<u>5,896</u>	<u>43,224</u>
Net book value at 31 August 2023	<u>630</u>	<u>983</u>	<u>2,130</u>
Net book value at 31 August 2022	<u>1,080</u>	<u>1,475</u>	<u>4,356</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2023 (continued)

3	Prepayments and accrued income	Year ended 31/08/2023 £	Year ended 31/08/2022 £
	Accrued milk refunds	-	-
	Prepayments	-	636
		<u>-</u>	<u>636</u>
		<u>-</u>	<u>636</u>
4	Creditors and accruals	2023 £	2022 £
	Miscellaneous purchases	703	(330)
	Independent Examiner's fee	1,350	1,140
	Bookkeeping	1,037	988
	Cleaning	-	-
	Gas	-	-
	Printer Costs	-	-
	Credit card	1011	48
		<u>4,101</u>	<u>1,846</u>
		<u>4,101</u>	<u>1,846</u>
5	Capital and reserves	2023 £	2022 £
	Unrestricted funds brought forward	206,477	244,205
	(Deficit)/Surplus for year	(20,119)	(37,728)
		<u>186,358</u>	<u>206,477</u>
		<u>186,358</u>	<u>206,477</u>
6	Miscellaneous income	2023 £	2022 £
	Milk refunds	752	799
	Uniforms	520	482
	Snacks	-	-
	Breakeven activities	9,457	6,088
	Miscellaneous	770	1,066
		<u>11,498</u>	<u>8,435</u>
		<u>11,498</u>	<u>8,435</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2023 (continued)

	Year ended 31/08/2023	Year ended 31/08/2022
	£	£
7 Sundry expenses		
Books	-	-
Computer materials	214	-
Learning books	475	-
Playschool items	288	-
Parties & entertainment	750	-
Pre-school visits	-	-
Miscellaneous expenses	1,034	991
Trade waste	3,172	-
Website	122	-
Other staff costs	606	117
Staff Christmas meal	300	230
Breakeven activities expenses	-	-
Extra curricular activities	6,080	5,535
	<u>13,042</u>	<u>6,873</u>

8 Employees

Staff costs including National Insurance were £176,572. The average number of full time equivalent employees in the year was fourteen.

No employee was paid more than £50,000.

9 Expenses paid to Trustees

No expenses were paid to any of the Trustees in the year. No remuneration was paid to any of the Trustees.

10 Restricted funds

The Trustees are of the opinion that there have been no terms attached to its various source of income received to date, stipulating its use for certain purposes. Hence, all remaining funds are classified as unrestricted funds.

ASHDENE INDEPENDENT PRE-SCHOOL

England & Wales - Charity number 519992

Accounts

ASHDENE INDEPENDENT PRE SCHOOL
Charity no: 519992

Report of the Trustees and
Unaudited Financial Statements

Year ended 31 August 2022 .

ASHDENE INDEPENDENT PRE SCHOOL

Financial statements for the year ended 31 August 2022

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3. Independent examiner's report
4. Statement of financial activities
6. Balance sheet
7. Notes forming part of the financial statements

ASHDENE INDEPENDENT PRE SCHOOL

Report of the Trustees for the year ended 31 August 2022

The charity is governed by a constitution adopted on 10 December 1986 as amended on 26 November 2007.

Objectives

The objectives of the charity are to promote and advance the education of children between the ages of 2 - 5 years within a pre-school environment.

Results

Net outgoing resources for the year amounted to £37,728 (2021 - £40,244), which has been deducted from total funds.

Future plans

It is hoped that the continued efforts of trustees and supporters will result in an increase in income in future years.

At the same time the trustees are continually looking for new ways to raise money for the charity.

Trustees

The following trustee served throughout the period:
Steven Essex-Crosby

Changes in trustees during the year were as follows:

Mrs Helen Whitehead	(resigned 3 November 2021)
Sarah Coan	(resigned 3 November 2021)
Alina Brekhova-Potts	(resigned 31 March 2022)
Lauren Gibson	(resigned 31 July 2022)
Caroline Hitchen	(appointed 3 November 2021)
Melissa Hynes	(appointed 3 November 2021)
Clare Essex-Crosby	(appointed 3 November 2021)

Reserves policy

The trustees have a policy of ensuring that the society has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

ASHDENE INDEPENDENT PRE SCHOOL

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is a fall in income due to a decrease in child numbers attending. The trustees aim to maintain and increase the numbers attending.

Investment policy

In the current environment the trustees believe that its policy of holding surplus cash on deposit and in interest-bearing accounts is most appropriate for the charity.

Responsibilities of the trustees

It is the responsibility of the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees are required to:

- n select suitable accounting policies and then apply them consistently;
- n make judgements and estimates that are reasonable and prudent;
- n state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- n prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

By order of the Trustees

J. Egan - Coats

Date:

26th June 2023

ASHDENE INDEPENDENT PRE SCHOOL

Independent Examiner's Report to the Trustees of Ashdene Independent Pre-School

I report on the accounts of Ashdene Independent Pre School for the year ended 31 August 2022, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an Independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Bowen FCCA CTA TEP
Chartered Certified Accountant
Spring Road
Spring Court
Hale
Altrincham
WA14 2UQ



Date: 27 June 2023

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2022**

	Note	Unrestricted funds			
		Year ended 31/08/2022		Year ended 31/08/2021	
		£	£	£	£
Incoming resources					
Fees and other income			193,412		205,974
Registration fees			800		1,230
Fund raising			1,700		-
Miscellaneous	6		8,435		810
Lunches			7,925		-
Bank interest			31		-
			<hr/>		<hr/>
Total incoming resources			212,303		208,014
Resources expended					
Administration expenses					
Wages		183,931		179,368	
Pensions		4,634		8,394	
Payroll management		3,300		3,300	
		<hr/>		<hr/>	
		191,865		191,062	
Carried forward		191,865	212,303	191,062	208,014

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2022 (continued)**

	Note	Unrestricted funds			
		Year ended 31/08/2022		Year ended 31/08/2021	
		£	£	£	£
Brought forward		191,865	212,303	191,062	208,014
Independent examiner's fee		1,140		1,080	
Accountancy		1,544		600	
Insurance		1,131		1,109	
Maintenance and repairs		10,566		4,526	
Cleaning		10,273		8,672	
Heating		1,171		1,034	
Milk and refreshments		3,026		3,704	
Computer Costs		502		-	
Creative materials		1,782		3,912	
Recruitment costs		-		1,554	
Sweatshirts and uniforms		1,792		1,618	
Miscellaneous	7	6,873		7,633	
Telephone		1,684		2,186	
Postage and stationery		1,711		1,651	
Equipment hire and charges		288		695	
Playschool equipment		3,049		1,136	
Training costs		1,451		2,228	
Toiletries		397		772	
Bank charges		126		50	
Legal fees		-		-	
Depreciation		9,660		13,036	
		<u>58,166</u>		<u>57,196</u>	
Total resources expended			<u>250,031</u>		<u>248,258</u>
Net incoming/(outgoing) resources for the year			<u>(37,728)</u>		<u>(40,244)</u>
Net movement in funds			<u>(37,728)</u>		<u>(40,244)</u>
Fund balances brought forward			244,205		284,449
Fund balances carried forward			<u><u>206,477</u></u>		<u><u>244,205</u></u>

ASHDENE INDEPENDENT PRE SCHOOL

Balance sheet as at 31 August 2022

	Note	Year ended 31/08/2022 £	Year ended 31/08/2021 £
Fixed assets			
Play equipment	2	1,080	3,415
Office equipment	2	1,475	217
Furniture & fittings	2	4,357	10,241
		<u>6,912</u>	<u>13,873</u>
Current assets			
Prepayments and accrued income	3	636	974
Current accounts		22,210	95,463
Deposit account		206,410	170,679
Petty cash		79	-
		<u>229,335</u>	<u>267,116</u>
Creditors: amounts falling due within one year			
Creditors and accruals	4	1,846	2,902
Advance fees and deposits		27,762	31,220
PAYE		47	2,662
Pensions		115	-
		<u>29,770</u>	<u>36,784</u>
Net assets		<u>206,477</u>	<u>244,205</u>
Capital and reserves			
Unrestricted funds	5	206,477	244,205
Total funds		<u>206,477</u>	<u>244,205</u>

Trustee

J. Essex - Cobby
26th June 2023.

Approved on behalf of the Trustees on.....

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2022

1 Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable for accounting periods commencing on or after 1 January 2017.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receivable basis, where the receipt of the income has been confirmed and relates to the year in question.

Resources expended

Resources expended are recognised in the period in which they are incurred.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows.

Play equipment	25% on cost
Office equipment	25% on cost
Fixtures & Fittings	20% on cost

Cash flow statement

The charity is exempt from having to prepare a cash flow statement.

2 Fixed assets	Play equipment £	Office equipment £	Fixtures & fittings £
Cost at 1 September 2021	59,757	4,911	44,551
Additions		1,967	730
Disposals	-	-	-
Cost at 31 August 2022	<u>59,757</u>	<u>6,878</u>	<u>45,281</u>
Depreciation at 1 September 2021	56,342	4,694	34,309
Charge for period	2,335	709	6,615
Eliminated on disposal	-	-	-
Depreciation at 31 August 2022	<u>58,677</u>	<u>5,403</u>	<u>40,924</u>
Net book value at 31 August 2022	<u>1,080</u>	<u>1,475</u>	<u>4,357</u>
Net book value at 31 August 2021	<u>3,415</u>	<u>217</u>	<u>10,241</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2022 (continued)

3	Prepayments and accrued income	Year ended 31/08/2022 £	Year ended 31/08/2021 £
	Accrued milk refunds	-	-
	Prepayments	636	974
		636	974
4	Creditors and accruals	2022 £	2021 £
	Miscellaneous purchases	(330)	1,186
	Independent Examiner's fee	1,140	1,080
	Bookkeeping	988	600
	Cleaning	-	-
	Gas	-	-
	Printer Costs	-	-
	Credit card	48	36
		1,846	2,902
5	Capital and reserves	2022 £	2021 £
	Unrestricted funds brought forward	244,205	284,449
	(Deficit)/Surplus for year	(37,728)	(40,244)
		206,477	244,205
6	Miscellaneous Income	2022 £	2021 £
	Milk refunds	799	714
	Uniforms	482	-
	Snacks	-	-
	Breakeven activities	6,088	-
	Miscellaneous	1,066	96
		8,435	810

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2022 (continued)

7 Sundry expenses	Year ended 31/08/2022	Year ended 31/08/2021
	£	£
Books	-	502
Computer materials	-	698
Learning books	-	356
Playschool items	-	597
Parties & entertainment	-	70
Pre-school visits	-	
Miscellaneous expenses	991	300
Trade waste	-	2,452
Website	-	122
Other staff costs	117	615
Staff Christmas meal	230	303
Breakeven activities expenses	-	-
Extra curricular activities	5,535	1,618
	6,873	7,633

8 Employees

Staff costs including National Insurance were £183,931. The average number of full time equivalent employees in the year was twelve.

No employee was paid more than £50,000.

9 Expenses paid to Trustees

No expenses were paid to any of the Trustees in the year. No remuneration was paid to any of the Trustees.

10 Restricted funds

The Trustees are of the opinion that there have been no terms attached to its various source of income received to date, stipulating its use for certain purposes. Hence, all remaining funds are classified as unrestricted funds.

ASHDENE INDEPENDENT PRE-SCHOOL

England & Wales - Charity number 519992

Accounts

ASHDENE INDEPENDENT PRE SCHOOL
Charity no: 519992

Report of the Trustees and
Unaudited Financial Statements

Year ended 31 August 2021

ASHDENE INDEPENDENT PRE SCHOOL

Financial statements for the year ended 31 August 2021

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ASHDENE INDEPENDENT PRE SCHOOL

Report of the Trustees for the year ended 31 August 2021

The charity is governed by a constitution adopted on 10 December 1986 as amended on 26 November 2007.

Objectives

The objectives of the charity are to promote and advance the education of children between the ages of 2 - 5 years within a pre-school environment.

Results

Net outgoing resources for the year amounted to £40,244 (2020 - £12,380), which has been deducted from total funds.

Future plans

It is hoped that the continued efforts of trustees and supporters will result in an increase in income in future years.

At the same time the trustees are continually looking for new ways to raise money for the charity.

Trustees

The following trustees served throughout the period:

Mrs Helen Whitehead
Lauren Gibson
Sarah Coan
Alina Brekhova-Potts
Steven Essex-Crosby

Reserves policy

The trustees have a policy of ensuring that the society has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

ASHDENE INDEPENDENT PRE SCHOOL

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is a fall in income due to a decrease in child numbers attending. The trustees aim to maintain and increase the numbers attending.

Investment policy

In the current environment the trustees believe that its policy of holding surplus cash on deposit and in interest-bearing accounts is most appropriate for the charity.

Responsibilities of the trustees

It is the responsibility of the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees are required to:

- n select suitable accounting policies and then apply them consistently;
- n make judgements and estimates that are reasonable and prudent;
- n state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- n prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

By order of the Trustees

J. Essie Crabby

Date:

29 June 2022

ASHDENE INDEPENDENT PRE SCHOOL

Independent Examiner's Report to the Trustees of Ashdene Independent Pre-School

I report on the accounts of Ashdene Independent Pre School for the year ended 31 August 2021, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

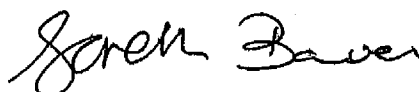
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Sarah Bowen FCCA CTA TEP
Chartered Certified Accountant
Spring Road
Spring Court
Hale
Altrincham
WA14 2UQ



Date:

29/6/2022

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2021**

	Note	Unrestricted funds			
		Year ended 31/08/2021		Year ended 31/08/2020	
		£	£	£	£
Incoming resources					
Fees and other income			205,974		191,046
Registration fees			1,230		501
Fund raising			-		1,091
Miscellaneous	6		810		8,825
Lunches			-		7,440
Bank interest			-		216
			<hr/>		<hr/>
Total incoming resources			208,014		209,119
 Resources expended					
Administration expenses					
Wages		179,368		156,837	
Pensions		8,394		7,578	
Payroll management		3,300		3,213	
		<hr/>		<hr/>	
		191,062		167,628	
Carried forward		191,062	208,014	167,628	209,119

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2021 (continued)**

Note	Unrestricted funds			
	Year ended 31/08/2021		Year ended 31/08/2020	
	£	£	£	£
Brought forward	191,062	208,014	167,628	209,119
Independent examiner's fee	1,080		1,020	
Accountancy	600		600	
Insurance	1,109		1,089	
Maintenance and repairs	4,526		981	
Cleaning	8,672		7,248	
Heating	1,034		1,049	
Milk and refreshments	3,704		2,406	
School meals	-		6,352	
Creative materials	3,912		2,261	
Recruitment costs	1,554		-	
Sweatshirts and uniforms	1,618		1,016	
Miscellaneous	7,633	7	9,767	
Telephone	2,186		1,184	
Postage and stationery	1,651		619	
Equipment hire and charges	695		456	
Playschool equipment	1,136		525	
Training costs	2,228		2,157	
Toiletries	772		1,149	
Bank charges	50		55	
Legal fees	-		1,240	
Depreciation	13,036		12,697	
	57,196		53,871	
Total resources expended		248,258		221,499
Net incoming/(outgoing) resources for the year		(40,244)		(12,380)
Net movement in funds		(40,244)		(12,380)
Fund balances brought forward		284,449		296,829
Fund balances carried forward		244,205		284,449

ASHDENE INDEPENDENT PRE SCHOOL

Balance sheet as at 31 August 2021

	Note	Year ended 31/08/2021 £	Year ended 31/08/2020 £
Fixed assets			
Play equipment	2	3,415	5,593
Office equipment	2	217	805
Furniture & fittings	2	10,241	15,603
		<u>13,873</u>	<u>22,001</u>
Current assets			
Prepayments and accrued income	3	974	576
Current accounts		95,463	177,252
Deposit account		170,679	122,674
Petty cash		-	280
		<u>267,116</u>	<u>300,782</u>
Creditors: amounts falling due within one year			
Creditors and accruals	4	2,902	4,242
Advance fees and deposits		31,220	33,242
PAYE		2,662	850
		<u>36,784</u>	<u>38,334</u>
Net assets		<u>244,205</u>	<u>284,449</u>
Capital and reserves			
Unrestricted funds	5	244,205	284,449
Total funds		<u>244,205</u>	<u>284,449</u>

Trustee

S. Essex-Cook

29 June 2022

Approved on behalf of the Trustees on.....

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2021

1 Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable for accounting periods commencing on or after 1 January 2017.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receivable basis, where the receipt of the income has been confirmed and relates to the year in question.

Resources expended

Resources expended are recognised in the period in which they are incurred.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows.

Play equipment	25% on cost
Office equipment	25% on cost
Fixtures & Fittings	20% on cost

Cash flow statement

The charity is exempt from having to prepare a cash flow statement.

2 Fixed assets

	Play equipment £	Office equipment £	Fixtures & fittings £
Cost at 1 September 2020	57,597	4,911	41,803
Additions	2,160	-	2,748
Disposals	-	-	-
Cost at 31 August 2021	<u>59,757</u>	<u>4,911</u>	<u>44,551</u>
Depreciation at 1 September 2020	52,004	4,106	26,200
Charge for period	4,338	588	8,110
Eliminated on disposal	-	-	-
Depreciation at 31 August 2021	<u>56,342</u>	<u>4,694</u>	<u>34,310</u>
Net book value at 31 August 2021	<u>3,415</u>	<u>217</u>	<u>10,241</u>
Net book value at 31 August 2020	<u>5,593</u>	<u>805</u>	<u>15,603</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2021 (continued)

3 Prepayments and accrued income	Year ended 31/08/2021 £	Year ended 31/08/2020 £
Accrued milk refunds	-	166
Prepayments	974	410
	<u>974</u>	<u>576</u>
4 Creditors and accruals	2021 £	2020 £
Miscellaneous purchases	1,186	2,293
Independent Examiner's fee	1,080	1,020
Bookkeeping	600	825
Cleaning	-	-
Gas	-	75
Printer Costs	-	21
Credit card	36	8
	<u>2,902</u>	<u>4,242</u>
5 Capital and reserves	2021 £	2020 £
Unrestricted funds brought forward	284,449	296,829
(Deficit)/Surplus for year	(40,244)	(12,380)
	<u>244,205</u>	<u>284,449</u>
6 Miscellaneous income	2021 £	2020 £
Milk refunds	714	1,091
Uniforms	-	99
Snacks	-	1,905
Breakeven activities	-	3,774
Miscellaneous	95	1,956
	<u>809</u>	<u>8,825</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2021 (continued)

7 Sundry expenses	Year ended	Year ended
	31/08/2021	31/08/2020
	£	£
Books	502	383
Computer materials	698	421
Learning books	356	353
Playschool items	597	493
Parties & entertainment	70	564
Pre-school visits		24
Miscellaneous expenses	300	575
Trade waste	2,452	2,402
Website	122	248
Other staff costs	615	730
Staff Christmas meal	303	429
Breakeven activities expenses		3,145
Extra curricular activities	1,618	
	<u>7,633</u>	<u>9,767</u>

8 Employees

Staff costs including National Insurance were £179,368. The average number of full time equivalent employees in the year was twelve.

No employee was paid more than £50,000.

9 Expenses paid to Trustees

No expenses were paid to any of the Trustees in the year. No remuneration was paid to any of the Trustees.

10 Restricted funds

The Trustees are of the opinion that there have been no terms attached to its various source of income received to date, stipulating its use for certain purposes. Hence, all remaining funds are classified as unrestricted funds.

ASHDENE INDEPENDENT PRE-SCHOOL

England & Wales - Charity number 519992

Accounts

ASHDENE INDEPENDENT PRE SCHOOL

Financial statements for the year ended 31 August 2020

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ASHDENE INDEPENDENT PRE SCHOOL

Report of the Trustees for the year ended 31 August 2020

The charity is governed by a constitution adopted on 10 December 1986 as amended on 26 November 2007.

Objectives

The objectives of the charity are to promote and advance the education of children between the ages of 2 - 5 years within a pre-school environment.

Results

Net outgoing resources for the year amounted to £12,380 (2019 - £3,277), which has been deducted from total funds.

Future plans

It is hoped that the continued efforts of trustees and supporters will result in an increase in income in future years.

At the same time the trustees are continually looking for new ways to raise money for the charity.

Trustees

The following trustees served throughout the period:

Mrs Helen Whitehead
Lauren Gibson
Sarah Coan
Alina Brekhova-Potts

The following trustees were appointed in the year:

Steven Essex-Crosby (appointed 23 October 2019)

The following trustees resigned in the year:

Mrs Joanne Ellerby (September 2019)

Reserves policy

The trustees have a policy of ensuring that the society has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

ASHDENE INDEPENDENT PRE SCHOOL

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is a fall income due to a decrease in child numbers attending. The trustees aim to maintain and increase the numbers attending.

Investment policy

In the current environment the trustees believe that its policy of holding surplus cash on deposit and in interest-bearing accounts is most appropriate for the charity.

Responsibilities of the trustees

It is the responsibility of the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

By order of the Trustees

J. Essex Corby

Date: 24/05/2021

ASHDENE INDEPENDENT PRE SCHOOL

Independent Examiner's Report to the Trustees of Ashdene Independent Pre-School

I report on the accounts of Ashdene Independent Pre School for the year ended 31 August 2020, which are set out on pages 4 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fari Minaeian, BSc, FCA
Chartered Accountant
Spring Road
Spring Court
Hale
Altrincham
WA14 2UQ



Date:

17 June 2021

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2020**

	Note	Unrestricted funds		Year ended	
		Year ended		Year ended	
		31/08/2020		31/08/2019	
		£	£	£	£
Incoming resources					
Fees			191,046		188,995
Registration fees			501		240
Fund raising			1,091		1,245
Miscellaneous	6		8,825		12,067
Lunches			7,440		7,634
Bank interest			216		119
			<hr/>		<hr/>
Total incoming resources			209,119		210,300
 Resources expended					
Administration expenses					
Wages			156,837		147,976
Pensions			7,578		5,126
Payroll management			3,213		3,150
			<hr/>		<hr/>
			167,628		156,252
Carried forward			167,628	209,119	156,252
					210,300

ASHDENE INDEPENDENT PRE SCHOOL

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 August 2020 (continued)**

Note	Unrestricted funds			
	Year ended 31/08/2020		Year ended 31/08/2019	
	£	£	£	£
Brought forward	167,628	209,119	156,252	210,300
Independent examiner's fee	1,020		1,020	
Accountancy	600		585	
Insurance	1,089		1,084	
Maintenance and repairs	981		601	
Cleaning	7,248		5,838	
Heating	1,049		1,177	
Milk and refreshments	2,406		2,994	
School meals	6,352		7,713	
Creative materials	2,261		3,417	
Fundraising and event costs	-		669	
Sweatshirts and uniforms	1,016		254	
Miscellaneous	9,767	7	13,295	
Telephone	1,184		1,195	
Postage and stationery	619		1,339	
Equipment hire and charges	456		1,676	
Playschool equipment	525		50	
Training costs	2,157		346	
Toiletries	1,149		1,104	
Bank charges	55		116	
Legal fees	1,240		-	
Depreciation	12,697		12,852	
	53,871		57,325	
Total resources expended		221,499		213,577
Net incoming/(outgoing) resources for the year		(12,380)		(3,277)
Net movement in funds		(12,380)		(3,277)
Fund balances brought forward		296,829		300,106
Fund balances carried forward		284,449		296,829

ASHDENE INDEPENDENT PRE SCHOOL

Balance sheet as at 31 August 2020

	Note	Year ended 31/08/2020 £	Year ended 31/08/2019 £
Fixed assets			
Play equipment	2	5,593	9,934
Office equipment	2	805	1,603
Furniture & fittings	2	15,603	20,502
		<u>22,001</u>	<u>32,039</u>
Current assets			
Prepayments and accrued income	3	576	2,465
Current accounts		177,252	223,739
Deposit account		122,674	82,705
Petty cash		280	506
		<u>300,782</u>	<u>309,415</u>
Creditors: amounts falling due within one year			
Creditors and accruals	4	4,242	3,369
Advance fees and deposits		33,242	40,487
PAYE		850	769
		<u>38,334</u>	<u>44,625</u>
Net assets		<u>284,449</u>	<u>296,829</u>
Capital and reserves			
Unrestricted funds	5	284,449	296,829
Total funds		<u>284,449</u>	<u>296,829</u>

Trustee

S. Essex-Costy

Approved on behalf of the Trustees on.....*24/5/21*.....

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2020

1 Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable for accounting periods commencing on or after 1 January 2017.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receivable basis, where the receipt of the income has been confirmed and relates to the year in question.

Resources expended

Resources expended are recognised in the period in which they are incurred.

Fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life as follows.

Play equipment	25% on cost
Office equipment	25% on cost
Fixtures & Fittings	20% on cost

Cash flow statement

The charity is exempt from having to prepare a cash flow statement.

2 Fixed assets	Play equipment £	Office equipment £	Fixtures & fittings £
Cost at 1 September 2019	57,597	4,911	39,144
Additions	-	-	2,659
Disposals	-	-	-
Cost at 31 August 2020	<u>57,597</u>	<u>4,911</u>	<u>41,803</u>
Depreciation at 1 September 2019	47,663	3,308	18,642
Charge for period	4,341	798	7,558
Eliminated on disposal	-	-	-
Depreciation at 31 August 2020	<u>52,004</u>	<u>4,106</u>	<u>26,200</u>
Net book value at 31 August 2020	<u>5,593</u>	<u>805</u>	<u>15,603</u>
Net book value at 31 August 2019	<u>9,934</u>	<u>1,603</u>	<u>20,502</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2020 (continued)

3 Prepayments and accrued income	Year ended 31/08/2020 £	Year ended 31/08/2019 £
Accrued milk refunds	166	696
Prepayments	410	1,779
	<u>576</u>	<u>2,475</u>
4 Creditors and accruals	2020 £	2019 £
Miscellaneous purchases	2,293	1,450
Independent Examiner's fee	1,020	1,020
Bookkeeping	825	225
Cleaning	-	384
Gas	75	52
Printer Costs	21	230
Credit card	8	8
	<u>4,242</u>	<u>3,369</u>
5 Capital and reserves	2020 £	2019 £
Unrestricted funds brought forward	296,829	300,106
Surplus for year	(12,380)	(3,277)
	<u>284,449</u>	<u>296,829</u>
6 Miscellaneous income	2020 £	2019 £
Milk refunds	1,091	1,720
Uniforms	99	154
Snacks	1,905	2,617
Breakeven activities	3,774	5,470
Miscellaneous	1,956	2,106
	<u>8,825</u>	<u>12,067</u>

ASHDENE INDEPENDENT PRE SCHOOL

Notes forming part of the financial statements for the year ended 31 August 2020 (continued)

7 Sundry expenses	Year ended	Year ended
	31/08/2020	31/08/2019
	£	£
Books	383	425
Computer materials	421	648
Learning books	353	406
Playschool items	493	1,097
Parties & entertainment	564	555
Pre-school visits	24	1,810
Miscellaneous expenses	575	663
Trade waste	2,402	2,060
Website	248	214
Other staff costs	730	994
Staff Christmas meal	429	418
Breakeven activities expenses	3,145	4,005
	<u>9,767</u>	<u>13,295</u>

8 Employees

Staff costs including National Insurance were £156,837. The average number of full time equivalent employees in the year was eleven.

No employee was paid more than £50,000.

9 Expenses paid to Trustees

No expenses were paid to any of the Trustees in the year. No remuneration was paid to any of the Trustees.

10 Restricted funds

The Trustees are of the opinion that there have been no terms attached to its various source of income received to date, stipulating its use for certain purposes. Hence, all remaining funds are classified as unrestricted funds.