

NORTH HINKSEY PRESCHOOL & CHILDCARE CLUBS

England & Wales · Charity number 900267

Details

Other names	BOTLEY PRE-SCHOOL PLAYGROUP, STEPPING STONES (BOTLEY) PRE-SCHOOL, BOTLEY PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1989-12-18
Register	View on the Charity Commission register

Contact

Address	6 Yarnells Road Oxford OX2 0JY
Phone	07792421408
Email	Nhps.manager1@gmail.com
Website	www.northhinkseypreschool.org

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Providing pre school education, childcare facilities, and part-time extended days for preschool children only.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£251,044	£275,441	-	-
2024-07-31	£221,117	£234,409	-	-
2023-07-31	£165,729	£191,519	-	-
2022-07-31	£157,994	£187,584	-	-
2021-07-31	£167,703	£171,225	-	-

Trustees

Name	Role	Appointed
Stuart Dashwood	Chair	2019-07-31
Ian Fitchett		2017-09-01
Karen Fitchett		2019-02-10
Kari Hodson		2023-06-30
Katie Haigh		2023-05-25
Linda Kitching		2019-07-12
Nicola Montague		2023-05-05

Accounts



Ridgefield Consulting

T: 01865 24 55 11

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W: www.ridgefieldconsulting.co.uk

02 January 2026

N3796 - JK

The Trustees

North Hinksey Preschool & Childcare Clubs

North Hinksey Primary School

North Hinksey Lane

North Hinksey

Oxford

OX2 0LZ

Dear Trustees,

Many thanks for the provision of your data to enable me to prepare the financial statements for the charity to 31 August 2025.

1. Key Highlights:-

North Hinksey Preschool & Childcare Clubs

Key Indicators	2025	2024	Comments
Total income	£251,044	£221,117	11.92% increase.
Total expenditure	£275,441	£234,409	14.90% increase – see detailed profit and loss account for further breakdown.
Total funds carried forward	£121,507	£145,904	Decrease due to more expenditure.

2. Things for you to do:-

A. To sign and keep:

- Full statutory accounts at the bottom of the Trustees' Report [page 6] and bottom of the balance sheet [page 9].

B. To sign and return to us:

- Full statutory accounts at the bottom of the Trustees' Report [page 6] and bottom of the balance sheet [page 9].
- Company Tax Return (CT600) – sign and date the Declaration at the foot [page 11].
- CT600 Supplementary page (CASCs) - sign and date the Declaration at the foot [page 1].

C. To pay:

- Your kind attention in settling our fee note (see BACS detail on our invoice)

3. Feedback:-

We rely heavily on client feedback to ensure we are consistently delivering the best possible service. By submitting a public review you also help others find quality service providers. We would greatly





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INVOICE

02 January 2026

27104/RCL
 North Hinksey Preschool & Childcare Clubs

Work completed	Fee
Professional Charges in connection with the preparation and finalisation of Full Statutory Trustees' Report and Unaudited Financial Statements for the year ended 31 st August 2025 and compilation of Corporation Tax Computation including Corporation Tax Return (CT600) and submission to you for approval. General telephone calls and correspondence.	£1,000.00
Total Accountancy Fees	£1,000.00
+ VAT @ 20%	£200.00
Total due – payment due upon presentation – thank you kindly for your prompt attention	<u>£1,200.00</u>

Bank details for electronic payment:

Sort code: 09-02-22
 Account number: 10369218
 Ridgefield Consulting Limited
 (Santander)

[We understand and will exercise our statutory right to claim interest and compensation for debt recovery costs under the late payment legislation if we are not paid according to agreed credit terms – regarding any potential problems with payment to terms, please call to discuss. Interest will accrue monthly from the earlier of date of invoice, or 24 hours before the filing deadline (if applicable for such work performed)]



Charity Registered Number
900267

North Hinksey Preschool & Childcare Clubs

Accounts

For The Year Ended
31 August 2025



North Hinksey Preschool & Childcare Clubs Charity Information

Directors and Trustees

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year ended 31 August 2025 are as follows:-

Trustees

Ruth Vaughan
Stuart Dashwood (Chair)
Linda Kitching (Secretary)
Ian Fitchett (Treasurer)
Karl Hodson
Katie Haigh
Nicola Montague

Accountants

Simon Thomas
Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

Registered Office

North Hinksey Preschool and Childcare Clubs
North Hinksey Lane
North Hinksey
Oxford
OX2 0LZ

Charity Registration Number

900267

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

On 18 the November 2024 School, ODST and Preschool met to discuss a proposed merger. There had previously been a meeting in which ODST and School outlining 3 options the preschool had, as the schools development budget was not able to use their funds on Non school aged children, as their attendance is not compulsory. Preschool could close, find new premises (and School would open their own Nursery taking children from 9 months) or we could merge, all staff would be employed under TUPE and we could continue to operate as a School based Nursery, taking Children from 9 months. North Hinksey Preschool and Childcare Clubs would close down as a charity in its own right.

Hannah Forder-Ball (HFB) (Executive Head) reassured Trustees and Ruth Vaughan (Setting Manager) that there would be little change for staff or parents. Staff would undergo a consultation process. To move forward a minimum 3 week stakeholder consultation would take place and conclude by the 19th December 2025. A joint consultation document was written and shared with local providers and interested parties including parents. HFB noted that school would apply for School Based Nursery Grant and look to extend the age range in the future.

The Trust explained positives for staff such as opportunities for training, staff development, improved access etc and there was also discussion around school wanted the high quality of the Preschool to support the EY provision of the school. Ruth raised questions around the afterschool club as currently it is run by an outside provider and HFB noted that whilst in medium to long term plan, the preschool space might be used more widely for out of school provision, it was important to consider the different age ranges. The timeframe for the merger was September 2025. A meeting was planned for Preschool staff for Friday 22nd November to notify them before the consultation was released. Mark Jones (ODST HR) then provided FAQs for the preschool team to provide reassurance as to legal protections in place for them.

The Consultation period was 25th November to December the 18th 2024. All parents were invited to send their comments into the Chair of Governors.

On the 9th December we held a preschool committee meeting including Ruth Vaughan (Manager) and All Kennett (Room leader). All staff were invited however most were not able to attend. The process of calling an EGM was outlined. Questions from staff were shared and any parental questions that had been asked of the team. The Committee had been asked by HFB to write a letter to parents to encourage their support of the merger and seek more responses. Ruth also met with HFB Tuesday 17th December to share vision for the new School based Nursery as there was a tight timeline to apply for the school based Nursery grant. We were awarded this (one of 5 settings in the whole of Oxfordshire) and therefore would receive £150k to fund this new venture.

We held an EGM on February 28th 2025 and parents voted unanimously in favour of the merger and I, Stuart Dashwood (Chair) met with HFB and Mark Jones to tell them the result.

Following this decision Ruth Vaughan then followed the Oxfordshire County Council's "Transfer of Voluntary managed Preschools to School Managed" document and the Charity Commission's "How to close a charity".

Through the TUPE consultation process "Measures" were discussed with staff and negotiated. The proposals were:-

- Payments would change to last working day of the month.
- Pension arrangements would change to Local Government Pension Scheme (with employer contributions rising to 20.2% (compared to 35 at present)
- Basic contractual hours remain the same with a 10.5 hours contract reviewed termly as it is currently)
- All employees currently have a 30 minute paid lunch break, from 1st September it was proposed this would be unpaid but staff were able to make up half an hour a day, or lose 2.5 hours a week of pay.
- Cost of living reviews would move in line with school support staff ie. Effective as of April.
- After a qualifying 12 months, all NHPS employees would access an enhanced sickness pay scheme.

North Hinksey Preschool & Childcare Clubs Accountants' Report

Independent Examiner's report to the Trustees of North Hinksey Preschool & Childcare Clubs

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * 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 Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
- * to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
- * which are consistent with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities have not been met; and

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

Mr Simon Thomas BA FCCA ACA

Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

02 January 2026

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the period from 1 August 2024 to 31 August 2025

2	Net Income/(Outgoing) Resources	2025	2024
	This is stated after charging:	£	£
	Depreciation of owned fixed assets	<u>3,657</u>	<u>4,572</u>
3	Tangible fixed assets		
		Land and buildings	Tools & Equipment
		£	£
	Cost		
	At 1 August 2024	70,975	9,153
	Additions	-	-
	At 31 August 2025	<u>70,975</u>	<u>9,153</u>
	Depreciation		
	At 1 August 2024	56,234	7,279
	Charge for the period	2,948	356
	At 31 August 2025	<u>59,182</u>	<u>7,635</u>
	Net book value		
	At 31 August 2025	<u>11,793</u>	<u>1,518</u>
	At 31 July 2024	<u>14,741</u>	<u>1,874</u>
4	Taxation		
	North Hinksey Preschool & Childcare Clubs is a registered charity and as such is exempt from Corporation Tax.		
4	Debtors and prepayments	2025	2024
	Prepayments	£ 578	£ 536
5	Creditors: amounts falling due within one year	2025	2024
	Accruals	£ 1,711	£ 1,372

NORTH HINKSEY PRESCHOOL & CHILDCARE CLUBS

England & Wales - Charity number 900267

Accounts

Charity Registered Number
900267

North Hinksey Preschool & Childcare Clubs

Accounts

For The Year Ended
31 July 2024

 Ridgefield
Consulting

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CHARTERED
ACCOUNTANTS

**North Hinksey Preschool & Childcare Clubs
Report and accounts
Contents**

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North Hinksey Preschool & Childcare Clubs Charity Information

Directors and Trustees

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year ended 31 July 2024 are as follows:-

Trustees

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North Hinksey Preschool & Childcare Clubs Report Of The Trustees

New families

We have good numbers of children starting in September (we will have 34 on roll) and did offer everyone that wanted a place, sessions. With the change to our hours and funding, most children are staying all day and doing some wrap care however there are less children needing Breakfast club for September. We do still have several children with a high level of needs, which require added funding and extra adults to maintain the quality of our provision. We have a number of children on the waiting list that want to start in January but also at Easter.

Funding

The funding rate changed from April, and we now get £7.83 an hour for funded 2-year-olds and £5.30 for 3- and 4-year-olds. We will keep an eye on finances as when the 2 year olds get funding for 30 hours from September 2025 the impact will become greater, 30 hours will mean parents will want their children to be with us longer and therefore higher ratios but when they turn 3 there will be a significant drop in income. There is still a shortage of local Early Years setting offering places for 2-year-olds however if the local schools open this provision, it could affect us.

Staff hours and cleaning

Staff now complete the cleaning, and we no longer have a cleaner. This was in part a decision made as we have not found any cleaners that do a good job! Staff are paid until 3.45 on a Friday to complete this properly.

New resources and Summer Maintenance

I have been refreshing resources and buying some new things in light of the funding increase. I will also be looking at some maintenance things over the summer. The office floor was repaired at Easter, and we had new lino laid. The floor in the disabled toilet and near a window in the Preschool room needs repairing and School are getting people in to do this early in the autumn term.

Inset day

We are having the inset day September 2nd as staff training. We will be looking at the things OFSTED look for in a setting and discussing the curriculum for the coming year, as well as team building with our new staff.

The Trustees are required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

Trustees must provide information about serious incidents as part of the Charity's Annual Return. Failure to do so will be regarded as a breach of legal requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;

Trustees
North Hinksey PreSchool & Childcare Clubs

North Hinksey Preschool & Childcare Clubs Accountants' Report

Independent Examiner's report to the Trustees of North Hinksey Preschool & Childcare Clubs

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * 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 Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and

* to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and

* which are consistent with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met; and

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

Mr Simon Thomas BA FCCA ACA

Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
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Oxfordshire
OX2 9SX

21 November 2024

North Hinksey Preschool & Childcare Clubs
Statement Of Financial Activity - Income & Expenditure Account
for the year ended 31 July 2024

	Total £	2024 Unrestricted £	Restricted £	2023 £
Incoming Resources				
Voluntary Income	-	-	-	2,088
Activities for Generating Funds	218,541	218,541	-	162,389
Investment Income	2,576	2,576	-	1,252
Total Incoming Resources	<u>221,117</u>	<u>221,117</u>	-	<u>165,729</u>
Resources Expended				
Cost of Generating Income	(207,927)	(207,927)	-	(162,584)
Other Resources Expended	(26,482)	(26,482)	-	(28,935)
Total Resources Expended	<u>(234,409)</u>	<u>(234,409)</u>	-	<u>(191,519)</u>
Deficit for the year	<u>(13,292)</u>	<u>(13,292)</u>	-	<u>(25,790)</u>
Total Funds Brought Forward	159,196	159,196	-	184,986
Total Funds Carried Forward	<u>145,904</u>	<u>145,904</u>	-	<u>159,196</u>

North Hinksey Preschool & Childcare Clubs
Balance Sheet
as at 31 July 2024

	Notes	2024 Unrestricted £	2023 Unrestricted £
Fixed assets			
Tangible assets	3	18,287	22,390
Current assets			
Debtors	5	536	556
Cash at bank and in hand		128,453	137,390
		<u>128,989</u>	<u>137,946</u>
Creditors: amounts falling due within one year			
	6	(1,372)	(1,140)
Net current assets		<u>127,617</u>	<u>136,806</u>
Net assets		<u>145,904</u>	<u>159,196</u>
Reserves			
Income and Expenditure Account		145,904	159,196
Total Funds		<u>145,904</u>	<u>159,196</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The trustees have not required the Charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



L Kitching
 (on behalf of the Trustees)
 Approved by the Trustees on

The notes on page 8 - 9 form part of these financial statements.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2024

1 Accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

(b) 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.

Fee Income - has increased in comparison to year 2022/23.

Fee Assistance Scheme - as advertised we still offer help with fees, where financial hardship would prevent a child from attending our group.

(c) Donations & Grants

Income from donations and grants is included in incoming resources when these are receivable and the Charity has unconditional entitlement to the resources.

(d) Incoming Resources with related expenditure

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

(e) Interest Received

Interest is included when received by the Charity.

(f) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT that cannot be recovered.

(g) Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Tools & Equipment	20% reducing balance
Pre-school Equipment	20% reducing balance
Building - Log Cabin	20% reducing balance

(i) Fund Accounting

Funds held by the Charity include both unrestricted general funds and restricted funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees whereas restricted funds can only be used for the specified purpose allocated.

**North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2024**

2 Net Income/(Outgoing) Resources	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>4,572</u>	<u>5,599</u>

3 Tangible fixed assets	Land and buildings	Tools & Equipment	Pre-school equipment	Total
	£	£	£	£
Cost				
At 1 August 2023	70,975	8,684	39,332	118,991
Additions	-	469	-	469
At 31 July 2024	<u>70,975</u>	<u>9,153</u>	<u>39,332</u>	<u>119,460</u>
Depreciation				
At 1 August 2023	52,548	6,928	37,125	96,601
Charge for the year	3,686	351	535	4,572
At 31 July 2024	<u>56,234</u>	<u>7,279</u>	<u>37,660</u>	<u>101,173</u>
Net book value				
At 31 July 2024	<u>14,741</u>	<u>1,874</u>	<u>1,672</u>	<u>18,287</u>
At 31 July 2023	<u>18,427</u>	<u>1,756</u>	<u>2,207</u>	<u>22,390</u>

4 Taxation

North Hinksey Preschool & Childcare Clubs is a registered charity and as such is exempt from Corporation Tax.

4 Debtors and prepayments	2024	2023
	£	£
Prepayments	<u>536</u>	<u>556</u>

5 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	<u>1,372</u>	<u>1,140</u>

North Hinksey Preschool & Childcare Clubs
Detailed Statement Of Financial Activity
for the year ended 31 July 2024

	2024	2024	2023
	Total	Unrestricted	Restricted
	£	£	£
Incoming Resources			
Voluntary Income: Donations	-	-	2,088
Activities for Generating Funds			
Fundraising	1,445	1,445	337
Private Fees	107,558	107,558	84,754
Nursery Grants	109,538	109,538	77,298
Investment Income: Bank Interest Received	2,576	2,576	1,252
	<u>221,117</u>	<u>221,117</u>	<u>165,729</u>
Resources Expended			
Cost of Generating Income			
Pre-School Expenses	2,268	2,268	3,699
Refreshments & School Dinners	2,612	2,612	2,057
Wages and salaries	203,047	203,047	156,828
	<u>207,927</u>	<u>207,927</u>	<u>162,584</u>
Other Resources Expended			
Employee costs:			
Temporary staff and recruitment	-	-	1,860
Staff training and welfare	1,582	1,582	2,793
	<u>1,582</u>	<u>1,582</u>	<u>4,653</u>
Premises costs:			
Rates	1,891	1,891	6,353
Repairs and maintenance	6,342	6,342	1,293
Cleaning	2,525	2,525	2,564
	<u>10,758</u>	<u>10,758</u>	<u>10,210</u>
General administrative expenses:			
Telephone and fax	1,339	1,339	1,316
Stationery and printing	1,629	1,629	1,185
Subscriptions	2,173	2,173	1,365
Bank charges	66	66	60
Insurance	376	376	1,726
Equipment expensed	352	352	178
Software	371	371	19
Depreciation	4,572	4,572	5,598
	<u>10,878</u>	<u>10,878</u>	<u>11,447</u>
Legal and professional costs:			
Payroll & Independent examiner fee	1,658	1,658	1,650
Advertising and PR	1,606	1,606	975
	<u>3,264</u>	<u>3,264</u>	<u>2,625</u>
Total Other Resources Expended	<u>26,482</u>	<u>26,482</u>	<u>27,075</u>
Total Resources Expended	<u>234,409</u>	<u>234,409</u>	<u>189,659</u>
Surplus/(Deficit)	<u>(13,292)</u>	<u>(13,292)</u>	<u>(23,930)</u>

Accounts

Charity Registered Number
900267

North Hinksey Preschool & Childcare Clubs

Accounts

For The Year Ended
31 July 2023



North Hinksey Preschool & Childcare Clubs
Report and accounts
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North Hinksey Preschool & Childcare Clubs Charity Information

Directors and Trustees

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year ended 31 July 2023 are as follows:-

Trustees

Ruth Vaughan
Stuart Dashwood (Chair)
Linda Kitching (Secretary)
Ian Fitchett (Treasurer)
Kari Hodson
Katie Haigh
Nicola Montague

Accountants

Simon Thomas
Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

Registered Office

North Hinksey Preschool and Childcare Clubs
North Hinksey Lane
North Hinksey
Oxford
OX2 0LZ

Charity Registration Number

900267

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Structure, Governance and Management

The Trustees are pleased to present their report together with the financial statements for the year ended 31 July 2023.

Firstly, I would like to welcome Kari Hodson, Katie Haigh and Nicola Montague who have managed to navigate the EY2 form and are now accepted as Trustees! I would also like to thank Stu, Ian and Linda for continuing to support us on the committee.

Generally, things are going really well at Preschool. In this report I will outline what has happened for the academic year from September 2022.

Firstly, we were in a very difficult place in September. Karen Warmington left suddenly over the summer and we had to change, many ways, that we were working. To ensure all the children were safe and we had enough staff for ratios myself and Linda had to work predominantly with children and fit in Administration and Management tasks either out of hours or around the daily routine of preschool. It was pretty challenging.

At the beginning of October Linda resigned to explore a different role. This meant there were only 4 staff left, 3 qualified (myself-Ruth, Sharon and Ali) with Jasmine as apprentice. The committee made a decision to raise wages significantly to retain current staff but also to be able to recruit qualified and experienced staff. There is a crisis in Early Years recruitment anyway and we were then disadvantaged further through being term time only and in a location, not that easy to travel to.

Luckily for us the new rate (£14.50 an hour) for a level 3 trained member of staff enticed Emily Williams to come and join us at the end of October! This was great as she is experienced and trained and has fitted really well into our team. I then was able to complete the admin tasks in the afternoons, whilst the children are asleep in the office.

We did also need to use Bank staff up until December to support the team, which was a big expense. Because our salary bill was really high, we ran at a significant loss so in January we took on some new children to boost our income.

Just before Easter we managed to recruit another member of staff Lea Kloeppinger, who has nearly completed her level 3 apprenticeship, but was also experienced working in several different settings as an untrained member of staff. Knowing we were having Lea meant we took some more children on after Easter. We now had 35 children on roll.

The team has settled in really well and changed some ways of working which has really improved the daily routine and support for the children such as using the Hive to split the children in the morning for snack, introducing a physical group session prior to snack. Lunchtimes have been improved too with staff rotating to have a lunch break and children choosing calm focused activities straight after lunch before going into free flow play and children having naps.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Training

Looking back at the year it seems remarkable that Ali and Ruth undertook and completed the Early Years Professional Development Program "Building on Success" funded through the Department of Education which took 6 months. It was a really good refresher training focusing on Social and Emotional Development, Communication and Language and Mathematical development and I am really pleased that in the second round of this training Emily and Sharon will be undertaking this from September. Our intention is for Lea and Jasmine to complete this too, from January when they have completed their apprenticeships.

I have also this year, (since January) completed my level 3 SENCO qualification (funded by DfE). This qualification isn't mandatory for settings however it was a really good opportunity to ensure the role is professional and providing the best support for children and their families, attending our setting. Our intention is for Ali to complete this too once it is opened up again to settings.

Staff Supervisions and Networking

I have managed to complete Staff supervisions in this summer term and aim to carry on with having them termly. This is an opportunity to review CPD, consider Childrens needs and any safeguarding concerns. I have also managed to update all the settings policies and issue an employee handbook to all staff.

We have also contacted the other settings that children attend to form stronger links with our Early Years Community. I still attend regular Networking meetings with other Oxfordshire Early Years Managers, with the aim of supporting each other, sharing ideas and gaining peer to peer support. I attend termly Managers briefings with Oxfordshire County Council Early Years Teams and safeguarding Network meetings, keeping our setting up to date with themes and initiatives locally and nationally.

I continue to work closely with the school however will see what the new year brings in terms of the school having a new Head Teacher and an Executive Head, overseeing the school for the next year.

Students

This year we had a level 2 Student complete two, two-week placements. I then supported them through the interview process, to get an apprenticeship at Willow Cottage to attain their level 3 as an Early Educator. Also, we have had a Brookes Early Child Hood Studies first Year student, that we also then employed as bank staff.

We had 2 work experience students which were successful too. Our aim to have more students from September and I have contacted Abingdon and Witney College and Brookes to see if there are some wanting placements.

I believe having students not only bolstered our levels of adults (young people) available to be with the children but it gave existing staff opportunities to share their practice. Since Covid in many ways, we had become quite secluded and not had visitors in the setting. So, although they can cause more work for employed staff there are positives from having them.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Parents visits

This last term we have welcomed parents into the setting. We have had a photographer (although this was to take photos for parents) it was a great experience for the children. We also had "Chef Miconi" come and cook Pizza (a bit different to his job at Christ Church College!) We had a Children's nurse come in and measure the children and listen to their hearts, as well as two grandmothers come and read stories (lots of them!) to small groups of children as well as play with them. And lastly, we had an Art Teacher (Dad) come and do printing with the children. Before the end of term, we are having another Mum come in to play instruments and sing and move with the children.

Again, since covid we had become pretty closed off and this has been a great opportunity to share practice but make what we do, more visible to parents, and we definitely will be doing this next year but earlier on in the academic year. I think this not only enriches our curriculum but enable staff to grow in confidence.

Transitions

This has worked really well this year with daily morning visits from Easter, to reception for children starting school. Then afternoon visits/ play, after half term. Mrs Claxton and Mrs Strange held an afternoon visit for parents to see the classroom and meet the teachers which was successful. Ali and Sharon also met Mrs Claxton to talk about our cohort and to review the baseline assessment which will help us consider our curriculum.

New families

Since December I have been showing potential families around most weeks. Many settings are still not doing this and I feel this has really helped grow our waiting list. We now have 21 new children starting in September! We do have 20 children leaving to go to school and sadly have lost 3 other families due to families relocating. Many of the new children are attending hours over the funded 15 and are also using the wrap care meaning our income is significantly higher from September. As such I have decided to not over fill our setting from September as I have a number of children on the waiting list that want to start in January but also at Easter. We also have 4 children potentially with additional needs, so I want to settle them in and assess the support they require.

Numbers of Children

We will however have the same number of children as we have now (34 in September) We have 6 children wanting to start January 24. We will have by January 3 sets of twins!

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Funding

This week we have received the funding rates for September. Funded 2-year-olds increase is from £6.21 an hour to £8.23! The 3- and 4-year-old funding is not so good £4.58 to £5.09. With these new rates alongside the increase in children paying for hours and attending wrap care we will be more than breaking even every month, with out needing to increase fees.

This rise in funding rates is a really positive move for us as a setting, especially as we take a good number of 2-year-olds, when locally there is a shortage of provision. As this rate is above our fees, when all children become funded as 2-year-olds (15 hours from Easter '24) we will be ok. However, we will need to be conscious of the drop in income as those 2-year-olds become 3, and will need to always have space to accommodate extra 2-year-olds across the year. Other settings that do not take 2-year-olds so flexibly, will struggle and I do think we will see a good deal more Early Years settings close as a result.

Wrap care

As a team we decided to introduce a Monday Breakfast and After Preschool Club from September. The numbers are lower on Mondays but I feel this will grow.

Staff hours and cleaning

Because the numbers are much higher in Wrap care now, we have been struggling to get the garden and room tidy with resources cleaned so staff will be increasing their hours on the days they are not in Wrap care from 3.15 finish to 3.30. We will continue with the same cleaning schedule with the cleaner once a week cleaning the flooring.

Finances

As I predicted through forecasting, we will have lost around £10k over the past year. As I explained previously, we lost money September- December with a deficit of 31% (-£17,957), however Jan-Easter we've made a +31% £20,038. I forecast with another member of staff and the additional children a profit +15% of £8,835 meaning we will lose around £10k over the whole year.

I feel we are in a good position and it getting stronger though staff are working really hard for a good salary!

New resources and Summer Maintenance

I have been refreshing resources and buying some new things in light of the funding increase. I will also be looking at some maintenance things over the summer. The floor in the office has collapsed as has the floor in the disabled toilet. This is being replaced by school over the summer. I will re-look at storage solutions in the garden and get the water pump fixed.

Inset day

We are having the inset day September 4th as staff training. We are going to re-do Early Language Training (ready for September Cohort), a presentation on the role of the Senco, and graduated approach, Prevent Duty and British Values refresh, and a good look at the new (Sept 2023) "Early Years Inspection Framework ready". We are going to be focusing on being OFSTED ready from September! We will be inspected within a 6-year window (since JULY 2019)

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Committee

I will try again to get new members of for our committee from September. We can plan an AGM for the Autumn term, by which time we will have had our finances audited.

The Trustees are required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

Trustees must provide information about serious incidents as part of the Charity's Annual Return. Failure to do so will be regarded as a breach of legal requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;



Trustees
North Hinksey PreSchool & Childcare Clubs

North Hinksey Preschool & Childcare Clubs Accountants' Report

Independent Examiner's report to the Trustees of North Hinksey Preschool & Childcare Clubs

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * 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 Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and

* to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and

* which are consistent with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met; and

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

Mr Simon Thomas BA FCCA ACA

Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

16 November 2023

North Hinksey Preschool & Childcare Clubs
Statement Of Financial Activity - Income & Expenditure Account
for the year ended 31 July 2023

	Total	2023 Unrestricted	Restricted	2022
	£	£	£	£
Incoming Resources				
Voluntary Income	2,088	2,088	-	1,130
Activities for Generating Funds	162,389	162,389	-	156,784
Investment Income	1,252	1,252	-	80
Total Incoming Resources	<u>165,729</u>	<u>165,729</u>	-	<u>157,994</u>
Resources Expended				
Cost of Generating Income	(162,584)	(162,584)	-	(128,256)
Other Resources Expended	(28,935)	(28,935)	-	(32,336)
Total Resources Expended	<u>(191,519)</u>	<u>(191,519)</u>	-	<u>(160,592)</u>
Deficit for the year	<u>(25,790)</u>	<u>(25,790)</u>	-	<u>(2,598)</u>
Total Funds Brought Forward	184,986	184,986	-	187,584
Total Funds Carried Forward	<u>159,196</u>	<u>159,196</u>	-	<u>184,986</u>

**North Hinksey Preschool & Childcare Clubs
Balance Sheet
as at 31 July 2023**

	Notes	2023 Unrestricted £	2022 Unrestricted £
Fixed assets			
Tangible assets	3	22,390	27,989
Current assets			
Debtors	5	556	719
Cash at bank and in hand		137,390	157,379
		<u>137,946</u>	<u>158,098</u>
Creditors: amounts falling due within one year	6	(1,140)	(1,101)
Net current assets		<u>136,806</u>	<u>156,997</u>
Net assets		<u>159,196</u>	<u>184,986</u>
Reserves			
Income and Expenditure Account		159,196	184,986
Total Funds		<u>159,196</u>	<u>184,986</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The trustees have not required the Charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



L Kitching
(on behalf of the Trustees)
Approved by the Trustees on

The notes on page 10 - 11 form part of these financial statements.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2023

1 Accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

(b) 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.

Fee Income - has increased in comparison to year 2021/22.

Fee Assistance Scheme - as advertised we still offer help with fees, where financial hardship would prevent a child from attending our group.

(c) Donations & Grants

Income from donations and grants is included in incoming resources when these are receivable and the Charity has unconditional entitlement to the resources.

(d) Incoming Resources with related expenditure

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

(e) Interest Received

Interest is included when received by the Charity.

(f) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT that cannot be recovered.

(g) Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Tools & Equipment	20% reducing balance
Pre-school Equipment	20% reducing balance
Building - Log Cabin	20% reducing balance

(i) Fund Accounting

Funds held by the Charity include both unrestricted general funds and restricted funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees whereas restricted funds can only be used for the specified purpose allocated.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2023

2 Net Income/(Outgoing) Resources **2023** **2022**
£ **£**

This is stated after charging:

Depreciation of owned fixed assets 5,599 6,990

3 Tangible fixed assets

	Land and buildings £	Tools & Equipment £	Pre-school equipment £	Total £
Cost				
At 1 August 2022	70,975	8,684	39,332	118,991
At 31 July 2023	<u>70,975</u>	<u>8,684</u>	<u>39,332</u>	<u>118,991</u>
Depreciation				
At 1 August 2022	47,941	6,488	36,573	91,002
Charge for the year	4,607	440	552	5,599
At 31 July 2023	<u>52,548</u>	<u>6,928</u>	<u>37,125</u>	<u>96,601</u>
Net book value				
At 31 July 2023	<u>18,427</u>	<u>1,756</u>	<u>2,207</u>	<u>22,390</u>
At 31 July 2022	<u>23,034</u>	<u>2,196</u>	<u>2,759</u>	<u>27,989</u>

4 Taxation

North Hinksey Preschool & Childcare Clubs is a registered charity and as such is exempt from Corporation Tax.

4 Debtors and prepayments **2023** **2022**
£ **£**

Debtors	-	137
Prepayments	556	582
	<u>556</u>	<u>719</u>

5 Creditors: amounts falling due within one year **2023** **2022**
£ **£**

Fees Paid In Advance	-	201
Accruals	1,140	900
	<u>1,140</u>	<u>1,101</u>

North Hinksey Preschool & Childcare Clubs
Detailed Statement Of Financial Activity
for the year ended 31 July 2023

	Total	2023	Restricted	2022
	£	Unrestricted	£	£
		£		
Incoming Resources				
Voluntary Income: Donations	2,088	2,088	-	1,130
Activities for Generating Funds				
Fundraising	337	337	-	1,169
Coronavirus Job Retention Scheme Grants	-	-	-	2,049
Private Fees	84,754	84,754	-	60,839
Nursery Grants	77,298	77,298	-	69,369
Other Grants	-	-	-	23,358
Investment Income: Bank Interest Received	1,252	1,252	-	80
	<u>165,729</u>	<u>165,729</u>	<u>-</u>	<u>157,994</u>
Resources Expended				
Cost of Generating Income				
Pre-School Expenses	3,699	3,699	-	3,706
Refreshments & School Dinners	2,057	2,057	-	2,656
Wages and salaries	156,828	156,828	-	121,894
	<u>162,584</u>	<u>162,584</u>	<u>-</u>	<u>128,256</u>
Other Resources Expended				
Employee costs:				
Temporary staff and recruitment	1,860	1,860	-	-
Staff training and welfare	2,793	2,793	-	837
	<u>4,653</u>	<u>4,653</u>	<u>-</u>	<u>837</u>
Premises costs:				
Rates	6,353	6,353	-	7,244
Repairs and maintenance	1,293	1,293	-	6,858
Cleaning	2,564	2,564	-	2,988
	<u>10,210</u>	<u>10,210</u>	<u>-</u>	<u>17,090</u>
General administrative expenses:				
Telephone and fax	1,316	1,316	-	1,126
Stationery and printing	1,185	1,185	-	1,325
Subscriptions	1,365	1,365	-	1,315
Bank charges	60	60	-	96
Insurance	1,726	1,726	-	1,660
Equipment expensed	178	178	-	34
Software	19	19	-	19
Depreciation	5,598	5,598	-	6,991
	<u>11,447</u>	<u>11,447</u>	<u>-</u>	<u>12,566</u>
Legal and professional costs:				
Payroll & Independent examiner fee	1,650	1,650	-	1,407
Advertising and PR	975	975	-	436
	<u>2,625</u>	<u>2,625</u>	<u>-</u>	<u>1,843</u>
Total Other Resources Expended	<u>28,935</u>	<u>28,935</u>	<u>-</u>	<u>32,336</u>
Total Resources Expended	<u>191,519</u>	<u>191,519</u>	<u>-</u>	<u>160,592</u>
Surplus/(Deficit)	<u>(25,790)</u>	<u>(25,790)</u>	<u>-</u>	<u>(2,598)</u>

NORTH HINKSEY PRESCHOOL & CHILDCARE CLUBS

England & Wales - Charity number 900267

Accounts

Charity Registered Number
900267

North Hinksey Preschool & Childcare Clubs

Accounts

For The Year Ended
31 July 2022



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North Hinksey Preschool & Childcare Clubs Charity Information

Directors and Trustees

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year ended 31 July 2022 are as follows:-

Trustees

Ruth Vaughan
Stuart Dashwood (Chair)
Linda Kitching (Secretary)
Ian Fitchett (Treasurer)
Karen Fitchett

Accountants

Simon Thomas
Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

Registered Office

North Hinksey Preschool and Childcare Clubs
North Hinksey Lane
North Hinksey
Oxford
OX2 0LZ

Charity Registration Number

900267

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Structure, Governance and Management

The Trustees are pleased to present their report together with the financial statements for the year ended 31 July 2022.

A New Normal

Following the refocused Early Years Foundation Stage Statutory Guidance (2021), we have reflected on and tweaked our curriculum which was shared with all families last year. It has been an opportunity to consider what we offer in relation to our ethos.

Now we are operating in a "New Normal"! Some of the incentives from Covid restrictions we have kept for example the more remote dropping off and collecting of children. This has been a revelation, in supporting the children's wellbeing in general, though obviously we are now able to be more flexible in allowing parents to come in to see the children in the preschool environment for meetings and hopefully going forward we intend to have some stay and play sessions. The other aspect has been to maintain the Hive as a separate cohort, enabling 2, 3 and 4 year olds to receive a more tailored experience to their age and stage, though this has not been without challenges, as locally there is a real shortage of 2 year provision, so we are constantly trying to accommodate as many families as possible in this age range.

We opened in September to slightly lower numbers of children, however this has been a trend across the country, with a year of lower birth rates. This year North Hinksey Primary is not full in reception for the first time in many years.

Extreme weather/ preschool closures

We'd like to thank parents for their patience this academic year where we have had to close 3 times! Firstly we had to close preschool completely for one day, for extreme Wind conditions in February. Then we had to close the Preschool room for a week, in March as we had an outbreak of Covid in 3 staff and a large number of the children in that group. Finally we closed for another day, when the school site had a flood in May! We do feel grateful, however, that our closures due to Covid have not been regular and we have been able to provide a consistent experience for family and their children.

Staffing

We managed to recruit our lovely Jasmine in September to undertake her Early Years Educator Apprenticeship and she has proved to be a welcome and delightful member of our team. Jasmine hopes to complete her apprenticeship in the early part of the new academic year.

We were then very sad to lose Natalia at Christmas. Natalia had been working with Ali in the Preschool room since September 2019, however she decided to further her career in Early Years in a School Nursery nearer to her home.

Since last year we have been struggling to recruit staff as with so many sectors, following Brexit and also due to Covid and perhaps less people training as Early Years Practitioners, there is a recruitment crisis, especially across our county. We therefore decided to remain open, sustainable and to support existing staff, that whilst trying to recruit Linda and Ruth would work in ratio with the children across the week, and complete admin/ managerial tasks out of hours. We had not imagined it would be for the whole year! We do continue to advertise and hope that one day things will change.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Training

We have managed to stay on top of statutory training and Ali and Ruth have just managed to complete the governments Early Years Professional Development Program (EYPDP), a key element of the national government initiative to improve children's outcomes in early language, literacy and mathematics. It has run weekly from January to July, entailing online learning every week and a weekly webinar. The course has focused on Communication and Language, Maths and Personal Social and emotional development, all of which had been highlighted by the government as areas particularly impacted on during Covid. The course was open to all practitioners however as we have been short on staffing it has been undertaken out of hours, which has been a big commitment which not everyone was able to undertake this time. We believe this highly reflective and informative course will be continued in future.

Fundraising

In October we were extremely excited and grateful to parents that ran in the Oxford Half Marathon to raise some funds for Preschool, with the aim to raise enough money to buy a new set of outdoor building blocks. They were very expensive so we were really pleased that The Oxford Rotary Club agreed to provide us with £1000 to enable us to buy a bigger a set! It was really funny and not completely unexpected when the new blocks arrived.. All the children helped unpack them, played with them for about 10 minutes and spent the rest of the week playing with the large boxes they came it!

Next year we aim to piggy back again on the school fundraising events and hope we can raise some pennies whilst having fun in our wider community. We really hope some of you and the new parents we will have, will support us and get involved.. you can do this without being on our committee. If any of you ever hear of grants we can apply for or if any of your work places are looking to support charities please remember us!

Finances

Obviously last year there were no government support schemes to counter balance the losses still made due to covid. With lower numbers of children, insufficient government funding for the Free entitlement for 15 hours of Nursery Education, we have been running at a loss for this academic year, however Oxfordshire County Council have supported us with a £20k sustainability grant, enabling us to break even once again. We have been very lucky that we have managed to maintain our reserves keeping us sustainable for the foreseeable future, however in order to break even this year we will need to review fees, and staff hours, as we will not receive a sustainability grant from the council. We may need to move some children across from the Hive, to the room in January, to be able to offer more places to children on our waiting list. Whilst preschool is a non- profit-making charity, we need to keep a few months running costs in accordance with the charity commissions guidelines to ensure sustainability in the face of unforeseen difficulties. This year we have had unseen costs to replace the Hive Decking, the heating in the hive and a new boiler!

Wrap Care

Our extended hours on a Tuesday, Wednesday and Thursday is working well and has enabled us to provide some further support for working parents. This session is proving popular with the children too and we will be continuing with it in the new academic year. If you are interested please let us know.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Joint Working

We continued to have a good working relationship with North Hinksey School. We meet termly with the Head teacher, Amy Pearce to discuss premises issues, transitions and shared policies. We also have support from the Early Years Special Educational Needs Intervention Teachers, Speech and Language therapists, Health Visitors, and a wider network of other Early Years Settings across Oxfordshire. We also maintain and work in Partnership with Social Workers and the Locality and Community Support Services and our Local Authority.

30 Hours Free Nursery Education Funding

We continue to offer the 15 hours free NEF to all families and remain opted out of the extended offer of 30 free hours for working families only. We continue to allow parents to buy additional hours above the 15, as many of our current families already do. We feel this way we can accommodate more families who require our services, remain sustainable and maintain a high-quality provision.

The NEF funding this year was set at £4.35 per hour for a funded 3-year-old and £5.89 for a funded 2-year-old, an increase of just 17p and 21p respectively. Funding is still inadequate across all Early Years settings as has been recorded at length in the media.

Fees

From September 2022 we will be increasing the paid fees to £7.50 per hour for a paying 3-year-old and £7.80 for a paying 2-year-old. We are also increasing the voluntary maintenance fee to £50 a full term, to cover the increased cost of utilities, cleaning, cleaning products, administration, snacks and consumables.

Staffing

This year I would like to thank staff for their continued support and motivation. They have demonstrated resilience, tenacity, loyalty and commitment to both our setting but mostly to the children and families in our care.

Future Plans

We hope that this next year we can continue to grow, recruit staff, take on more children and get the balance right so we can remain sustainable for many years to come. We aim to support staff, families and their children, in what potentially will be a challenging few years financially, whilst still maintaining the high quality of provision we know we provide.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Committee

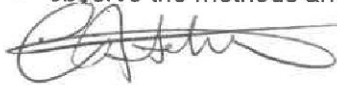
Our committee remains in place as Stuart Dashwood -Chair, Ian Fitchett- treasurer and Linda Kitching - Secretary. And we'd like to welcome Tess Trigg and Liz and Christine Kelly Eldridge who have agreed to join our committee for the coming year.

The Trustees are required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

Trustees must provide information about serious incidents as part of the Charity's Annual Return. Failure to do so will be regarded as a breach of legal requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;



Trustees

North Hinksey PreSchool & Childcare Clubs

North Hinksey Preschool & Childcare Clubs Accountants' Report

Independent Examiner's report to the Trustees of North Hinksey Preschool & Childcare Clubs

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * 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 Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and

* to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and

* which are consistent with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met; and

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

Mr Simon Thomas BA FCCA ACA

Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

13 October 2022

North Hinksey Preschool & Childcare Clubs
Statement Of Financial Activity - Income & Expenditure Account
for the year ended 31 July 2022

	Total	2022 Unrestricted	Restricted	2021
	£	£	£	£
Incoming Resources				
Voluntary Income	1,130	1,130	-	100
Activities for Generating Funds	156,784	156,784	-	167,591
Investment Income	80	80	-	12
Total Incoming Resources	<u>157,994</u>	<u>157,994</u>	-	<u>167,703</u>
Resources Expended				
Cost of Generating Income	(128,256)	(128,256)	-	(137,577)
Other Resources Expended	(32,336)	(32,336)	-	(33,648)
Total Resources Expended	<u>(160,592)</u>	<u>(160,592)</u>	-	<u>(171,225)</u>
Deficit for the year	<u>(2,598)</u>	<u>(2,598)</u>	-	<u>(3,522)</u>
Total Funds Brought Forward	187,584	187,584	-	191,106
Total Funds Carried Forward	<u>184,986</u>	<u>184,986</u>	-	<u>187,584</u>

**North Hinksey Preschool & Childcare Clubs
Balance Sheet
as at 31 July 2022**

	Notes	2022 Unrestricted £	2021 Unrestricted £
Fixed assets			
Tangible assets	3	27,989	34,829
Current assets			
Debtors	5	719	524
Cash at bank and in hand		157,379	153,131
		<u>158,098</u>	<u>153,655</u>
Creditors: amounts falling due within one year	6	(1,101)	(900)
Net current assets		<u>156,997</u>	<u>152,755</u>
Net assets		<u>184,986</u>	<u>187,584</u>
Reserves			
Income and Expenditure Account		184,986	187,584
Total Funds		<u>184,986</u>	<u>187,584</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The trustees have not required the Charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



L Kitching
(on behalf of the Trustees)
Approved by the Trustees on

The notes on page 9 - 10 form part of these financial statements.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2022

1 Accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

(b) 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.

Fee Income - has increased in comparison to year 2020/21.

Fee Assistance Scheme - as advertised we still offer help with fees, where financial hardship would prevent a child from attending our group.

(c) Donations & Grants

Income from donations and grants is included in incoming resources when these are receivable and the Charity has unconditional entitlement to the resources.

(d) Incoming Resources with related expenditure

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

(e) Interest Received

Interest is included when received by the Charity.

(f) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT that cannot be recovered.

(g) Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Tools & Equipment	20% reducing balance
Pre-school Equipment	20% reducing balance
Building - Log Cabin	20% reducing balance

(i) Fund Accounting

Funds held by the Charity include both unrestricted general funds and restricted funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees whereas restricted funds can only be used for the specified purpose allocated.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2022

2 Net Income/(Outgoing) Resources	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,990	8,708

3 Tangible fixed assets	Land and buildings	Tools & Equipment	Pre-school equipment	Total
	£	£	£	£
Cost				
At 1 August 2021	70,975	8,534	39,332	118,841
Additions	-	150	-	150
At 31 July 2022	<u>70,975</u>	<u>8,684</u>	<u>39,332</u>	<u>118,991</u>
Depreciation				
At 1 August 2021	42,183	5,946	35,883	84,012
Charge for the year	5,758	542	690	6,990
At 31 July 2022	<u>47,941</u>	<u>6,488</u>	<u>36,573</u>	<u>91,002</u>
Net book value				
At 31 July 2022	<u>23,034</u>	<u>2,196</u>	<u>2,759</u>	<u>27,989</u>
At 31 July 2021	<u>28,792</u>	<u>2,588</u>	<u>3,449</u>	<u>34,829</u>

4 Taxation

North Hinksey Preschool & Childcare Clubs is a registered charity and as such is exempt from Corporation Tax.

5 Debtors and prepayments	2022	2021
	£	£
Debtors	137	-
Prepayments	582	524
	<u>719</u>	<u>524</u>

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Fees Paid In Advance	201	-
Accruals	900	900
	<u>1,101</u>	<u>900</u>

North Hinksey Preschool & Childcare Clubs
Detailed Statement Of Financial Activity
for the year ended 31 July 2022

	Total £	2022 Unrestricted £	Restricted £	2021 £
Incoming Resources				
Voluntary Income: Donations	1,130	1,130	-	100
Activities for Generating Funds				
Fundraising	1,169	1,169	-	180
Coronavirus Job Retention Scheme Grants	2,049	2,049	-	29,795
Private Fees	60,839	60,839	-	35,278
Nursery Grants	69,369	69,369	-	84,251
Other Grants	23,358	23,358	-	18,087
Investment Income: Bank Interest Received	80	80	-	12
	<u>157,994</u>	<u>157,994</u>	<u>-</u>	<u>167,703</u>
Resources Expended				
Cost of Generating Income				
Pre-School Expenses	3,706	3,706	-	714
Refreshments & School Dinners	2,656	2,656	-	1,975
Wages and salaries	121,894	121,894	-	134,888
	<u>128,256</u>	<u>128,256</u>	<u>-</u>	<u>137,577</u>
Other Resources Expended				
Employee costs:				
Staff training and welfare	837	837	-	577
Premises costs:				
Rates	7,244	7,244	-	6,747
Repairs and maintenance	6,858	6,858	-	6,551
Cleaning	2,988	2,988	-	3,082
	<u>17,090</u>	<u>17,090</u>	<u>-</u>	<u>16,380</u>
General administrative expenses:				
Telephone and fax	1,126	1,126	-	1,008
Stationery and printing	1,325	1,325	-	1,432
Subscriptions	1,315	1,315	-	1,261
Bank charges	96	96	-	81
Insurance	1,660	1,660	-	1,317
Equipment expensed	34	34	-	1,031
Software	19	19	-	17
Depreciation	6,991	6,991	-	8,708
	<u>12,566</u>	<u>12,566</u>	<u>-</u>	<u>14,855</u>
Legal and professional costs:				
Payroll & Independent examiner fee	1,407	1,407	-	1,467
Advertising and PR	436	436	-	369
	<u>1,843</u>	<u>1,843</u>	<u>-</u>	<u>1,836</u>
Total Other Resources Expended	<u>32,336</u>	<u>32,336</u>	<u>-</u>	<u>33,648</u>
Total Resources Expended	<u>160,592</u>	<u>160,592</u>	<u>-</u>	<u>171,225</u>
Surplus/(Deficit)	<u>(2,598)</u>	<u>(2,598)</u>	<u>-</u>	<u>(3,522)</u>

NORTH HINKSEY PRESCHOOL & CHILDCARE CLUBS

England & Wales - Charity number 900267

Accounts

Charity Registered Number
900267

North Hinksey Preschool & Childcare Clubs

Accounts

For The Year Ended
31 July 2021



North Hinksey Preschool & Childcare Clubs Charity Information

Directors and Trustees

The Directors of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year ended 31 July 2021 are as follows:-

Trustees

Ruth Vaughan
Stuart Dashwood (Chair)
Linda Kitching (Secretary)
Ian Fitchett (Treasurer)
Karen Fitchett

Accountants

Simon Thomas
Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

Registered Office

North Hinksey Preschool and Childcare Clubs
North Hinksey Lane
North Hinksey
Oxford
OX2 0LZ

Charity Registration Number

900267

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Structure, Governance and Management

The Trustees are pleased to present their report together with the financial statements for the year ended 31 July 2021.

Covid 19

Obviously, this has been another extremely challenging year! We lost 80% of our income which came from wrap around fees. Early Years staff continued to be furloughed from September and then Ruth Vaughan (Setting Manager) and Linda Kitching (Administrator and acting Deputy) were also furloughed from November.

We re-opened in September, for all children, but with lower numbers than usual, just 36 on roll. This was a very difficult decision in part as we do NOT socially distance from the children and therefore staff and both their own families and the families of the children attending were put at risk. Without vaccines or any asymptomatic testing until February 2021 when Early Years settings became eligible.

We were also unable to show any families around the setting or settle children under the guidance until September 2020 so Ruth made a virtual tour and we have tried as best as possible to engage with new families, through increased social media as well as sending home lots of insights into the day and sharing frequently the children's memory books.

For a month through November, we had a national lockdown with restrictions being lifted for Christmas. During this lockdown we stayed open for all children but split into two groups, so children attended either Mon-Wed or Thursday and Friday.

On January 6th the UK 2021 went into its third Lockdown and yet Early Years settings were instructed by the government to stay open to all children if they were able. We decided at this point to keep the Hive open Tues-Fri and the room Mon-Fri with children in Cohorts of school starting age.

At different times over the academic year, we have had parents keep their children at home, through their choice. We have had to ask families to change sessions, and children to change groups. There have been so many new challenges to contend with, but we have done it, and now look forward to the future with new opportunities, with our aim to be the best Early Years setting we can be! This has definitely been a year of reflection and transition and we are all feeling positive about moving forward.

Pre-School Finances

We don't currently have a waiting list, all children offered places for September 2021

We had 36 children on Preschool roll until July 2021

We have not run any wrap care this year Sept 2020-July 2021

Luckily our accounts showed a healthy bank balance at the beginning of the year, allowing us cushioning for sustainability. Whilst preschool is a non- profit-making charity, we need to keep a few months running costs in accordance with the charity commissions guidelines to ensure sustainability in the face of unforeseen difficulties. See separate Reserve Policy which was this year set at Approximately £86,000.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Wrap Care

COVID 19 forced us to close "Breakfast and After School Clubs" (Wrap care) from March 2020. We were then unable to re-start it following government guidance and through discussions with Amy Pearce, throughout this academic year 2020/21. In part this was because of the bubble system, in the school but also in the Preschool, with reduced staffing which we had previously needed to run wrap care, (reduced by 5), with now only 4 trained Early Years Practitioners; a manager; an Administrator (and acting deputy); and an apprentice.

At the beginning of March 2021, we informed North Hinksey School Governors that we were no longer in a position to run the wrap care for them. There had been increasing pressure from school parents wanting this provision to re-start and we felt it was not something we could provide at this time. In part this was because of reduced staffing; no testing; no vaccinations; the inability to charge fees if closed or if a child was selfisolating; staff only receiving 5 days sick pay; staff only being entitled to SSP if self-isolating. Unlike schools who still receive funding and staff pay and benefits, if a bubble or setting constantly closed or if the setting closed, we would not continue to be sustainable.

It was not a decision taken lightly and through working with the working party we have been supporting the school/ parents in understanding the challenges "Wrap-care" posed for us as well as identifying the change as an opportunity for school/ parents and children as well as for Preschool going forward. In June 2021, School confirmed they have signed a contract with a new breakfast and after school club provider. Preschool are now considering providing some extended hours for Preschool children to run alongside this school provision, which is suitable for our children and sustainable and manageable for current staffing levels.

Building lease

We continued to have a good working relationship with North Hinksey School. We meet virtually with the Head teacher, Amy Pearce to discuss premises issues, joint sessions, wrap care and shared policies. Following the working party, the School have asked the Oxford Diocese Schools Trust to look into refreshing our lease and we are awaiting more information on what this would entail.

30 Hours Free Nursery Education Funding

We continue to offer the 15 hours free NEF to all families and remain opted out of the extended offer of 30 free hours for working families only. We continue to allow parents to buy additional hours above the 15, as many of our current families already do. We feel this way we can accommodate more families who require our services, remain sustainable and maintain a high-quality provision. We are however starting to see families move their child to local settings providing the 30 hours NEF. This could be something we look at again in the near future, now we are no longer making surplus money from wrap care fees.

The NEF funding this year was set at £4.18 per hour for a funded 3-year-old and £5.68 for a funded 2-year-old, an increase of just 15p and 16p respectively. Funding is still inadequate across all Early Years settings as has been recorded at length in the media throughout the Pandemic. We have run at a loss month on Month throughout this year and will continue to do so over the coming months. We have had to rely on furlough payments to cover some of the shortfall from less fees, and reduced funding (less children).

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Fees

From September 2021 we will be increasing the paid fees to £6.50 per hour for a paying 3-year-old and £6.80 for a paying 2-year-old. We are also increasing the maintenance fee to £30 a full term, to cover the increased cost of cleaning, cleaning products, administration, snacks and consumables.

Staffing

This year I would like to thank staff for their continued support and motivation. They have demonstrated resilience, tenacity, loyalty and commitment to both our setting but mostly to the children and families in our care.

Sadly, we had to make the role of housekeeper redundant and therefore said goodbye to Jean Watson who had worked in the Wrap care originally and formerly as preschool housekeeper. Due to low numbers of preschool children and no breakfast or after school club this role was no longer viable.

We said good bye to Kat Hlavinkova, in September having completed her apprenticeship and securing a job at the Churchill, Julia Durbin nursery.

We also will say good bye to Lucia Boue at the end of summer term. She will have completed her level 3 apprenticeship with us and is about to take up a post as a trained level 3 Early Years Lead Practitioner at Grandpont Nursery. We wish her every success for the future.

All staff were offered voluntary redundancy on 19th May 2021 as we needed to re-issue contracts, no longer being able to offer the extended hours (due to longer providing wrap care for school age children) As some staff worked excess of 35 hours (which all we are able to now offer) we were advised by Law call that this was the process to undertake. No staff took us up on this offer. New contracts were issued.

All staff have been flexibly furloughed since November 2020. This however will cease on July 31st 2021, as the cost to us will be too great. Furlough enabled us to pay staff for the hours they were not working due to no wrap care and reduced numbers of children.

Staff have not received a pay review this year. The last pay review was February 2020 when staff were awarded a 2% increase.

Fundraising

Fundraising has been suspended due to Covid 19. Ruth applied for and received, a Grant from Oxfordshire County Council for £7,000 in September which enabled us to create our own separate pathway, from school and also to build a covered space to extend the outdoor space for the Hive, over the Christmas Holidays. Ruth also applied for a grant to buy some resources for outside, however were not successful.

Training and qualifications

Throughout this year Staff have undertaken training, during their Furloughed hours. We have completed training on the revised EYFS (Sept 2021), Assessment, Child Development, Oral Health, WellComm, SEND, as well as Designated Safeguarding and numerous other short courses which have been of particular interest to practitioners' roles.

North Hinksey Preschool & Childcare Clubs Report Of The Trustees

Future plans

As I have already said this has been a year to reflect on what we would like to be, and how can we achieve that. The revised EYFS (2021) has been an opportunity for us to consider our offer and really focus on things we would like to do better. Over the last few years running the wrap care had impacted a great deal on what we were able to provide the pre-schoolers. We are currently evaluating extended hours provision and will consider offering 30 hours again, although we will need it to not be detrimental to our sustainability.

Committee

Our committee remains in place as Stuart Dashwood -Chair, Ian Fitchett- treasurer and Linda Kitching - Secretary.

The Trustees are required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

Trustees must provide information about serious incidents as part of the Charity's Annual Return. Failure to do so will be regarded as a breach of legal requirements.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;



Trustees

North Hinksey PreSchool & Childcare Clubs

IAN FITCHETT

TREASURER

North Hinksey Preschool & Childcare Clubs Accountants' Report

Independent Examiner's report to the Trustees of North Hinksey Preschool & Childcare Clubs

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- * follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * 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 Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and

- * to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and

- * which are consistent with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met; and

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

Mr Simon Thomas BA FCCA ACA

Ridgefield Consulting Ltd
2 Hinksey Court
Church Way
Oxford
Oxfordshire
OX2 9SX

10 November 2021

North Hinksey Preschool & Childcare Clubs
Statement Of Financial Activity - Income & Expenditure Account
for the year ended 31 July 2021

	Total £	2021 Unrestricted £	Restricted £	2020 £
Incoming Resources				
Voluntary Income	100	100	-	300
Activities for Generating Funds	167,591	167,591	-	246,508
Investment Income	12	12	-	115
Total Incoming Resources	<u>167,703</u>	<u>167,703</u>	-	<u>246,923</u>
Resources Expended				
Cost of Generating Income	(137,577)	(137,577)	-	(195,539)
Other Resources Expended	(33,648)	(33,648)	-	(33,545)
Total Resources Expended	<u>(171,225)</u>	<u>(171,225)</u>	-	<u>(229,084)</u>
(Deficit)/surplus for the year	<u>(3,522)</u>	<u>(3,522)</u>	-	<u>17,839</u>
Total Funds Brought Forward	191,106	191,106	-	173,267
Total Funds Carried Forward	<u>187,584</u>	<u>187,584</u>	-	<u>191,106</u>

**North Hinksey Preschool & Childcare Clubs
Balance Sheet
as at 31 July 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	34,829	43,537
Current assets			
Debtors	5	524	3,052
Cash at bank and in hand		153,131	145,417
		<u>153,655</u>	<u>148,469</u>
Creditors: amounts falling due within one year			
	6	(900)	(900)
Net current assets		<u>152,755</u>	<u>147,569</u>
Net assets		<u>187,584</u>	<u>191,106</u>
Reserves			
Income and Expenditure Account		187,584	191,106
Total Funds		<u>187,584</u>	<u>191,106</u>

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The trustees have not required the Charity to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



L Kitching
(on behalf of the Trustees)
Approved by the Trustees on

The notes on page 9 - 10 form part of these financial statements.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

(b) 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.

Fee Income - is significantly lower than 2019/20 due to the impact of Covid 19.

Fee Assistance Scheme - as advertised we still offer help with fees, where financial hardship would prevent a child from attending our group.

(c) Donations & Grants

Income from donations and grants is included in incoming resources when these are receivable and the Charity has unconditional entitlement to the resources.

(d) Incoming Resources with related expenditure

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

(e) Interest Received

Interest is included when received by the Charity.

(f) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT that cannot be recovered.

(g) Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Tools & Equipment	20% reducing balance
Pre-school Equipment	20% reducing balance
Building - Log Cabin	20% reducing balance

(i) Fund Accounting

Funds held by the Charity include both unrestricted general funds and restricted funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the Trustees whereas restricted funds can only be used for the specified purpose allocated.

North Hinksey Preschool & Childcare Clubs
Notes to the Accounts
for the year ended 31 July 2021

2 Net Income/(Outgoing) Resources	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>8,708</u>	<u>10,885</u>

3 Tangible fixed assets	Land and buildings £	Tools & Equipment £	Pre-school equipment £	Total £
Cost				
At 1 August 2020	<u>70,975</u>	<u>8,534</u>	<u>39,332</u>	<u>118,841</u>
At 31 July 2021	<u>70,975</u>	<u>8,534</u>	<u>39,332</u>	<u>118,841</u>
Depreciation				
At 1 August 2020	<u>34,985</u>	<u>5,299</u>	<u>35,020</u>	<u>75,304</u>
Charge for the year	<u>7,198</u>	<u>647</u>	<u>863</u>	<u>8,708</u>
At 31 July 2021	<u>42,183</u>	<u>5,946</u>	<u>35,883</u>	<u>84,012</u>
Net book value				
At 31 July 2021	<u>28,792</u>	<u>2,588</u>	<u>3,449</u>	<u>34,829</u>
At 31 July 2020	<u>35,990</u>	<u>3,235</u>	<u>4,312</u>	<u>43,537</u>

4 Taxation

North Hinksey Preschool & Childcare Clubs is a registered charity and as such is exempt from Corporation Tax.

5 Debtors and prepayments	2021	2020
	£	£
Debtors	-	2,350
Prepayments	<u>524</u>	<u>702</u>
	<u>524</u>	<u>3,052</u>

6 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals	<u>900</u>	<u>900</u>

North Hinksey Preschool & Childcare Clubs
Detailed Statement Of Financial Activity
for the year ended 31 July 2021

	Total	2021	Restricted	2020
	£	Unrestricted	£	£
		£		
Incoming Resources				
Voluntary Income: Donations	100	100	-	300
Activities for Generating Funds				
Fundraising	180	180	-	2,157
Coronavirus Job Retention Scheme Grants	29,795	29,795	-	27,558
Private Fees	35,278	35,278	-	122,138
Nursery Grants	84,251	84,251	-	94,605
Other Grants	18,087	18,087	-	50
Investment Income: Bank Interest Received	12	12	-	115
	<u>167,703</u>	<u>167,703</u>	<u>-</u>	<u>246,923</u>
Resources Expended				
Cost of Generating Income				
After School Club & Playscheme	-	-	-	134
Fundraising Expenses	-	-	-	540
Pre-School Expenses	714	714	-	1,830
Refreshments & School Dinners	1,975	1,975	-	4,856
Wages and salaries	134,888	134,888	-	188,179
	<u>137,577</u>	<u>137,577</u>	<u>-</u>	<u>195,539</u>
Other Resources Expended				
Employee costs:				
Staff training and welfare	577	577	-	2,121
Premises costs:				
Rates	6,747	6,747	-	4,291
Repairs and maintenance	6,551	6,551	-	1,384
Cleaning	3,082	3,082	-	5,713
	<u>16,380</u>	<u>16,380</u>	<u>-</u>	<u>11,388</u>
General administrative expenses:				
Telephone and fax	1,008	1,008	-	955
Stationery and printing	1,432	1,432	-	1,839
Subscriptions	1,261	1,261	-	1,634
Bank charges	81	81	-	50
Insurance	1,317	1,317	-	1,324
Equipment expensed	1,031	1,031	-	1,235
Software	17	17	-	19
Depreciation	8,708	8,708	-	10,884
	<u>14,855</u>	<u>14,855</u>	<u>-</u>	<u>17,940</u>
Legal and professional costs:				
Payroll & Independent examiner fee	1,467	1,467	-	1,489
Advertising and PR	369	369	-	607
	<u>1,836</u>	<u>1,836</u>	<u>-</u>	<u>2,096</u>
Total Other Resources Expended	<u>33,648</u>	<u>33,648</u>	<u>-</u>	<u>33,545</u>
Total Resources Expended	<u>171,225</u>	<u>171,225</u>	<u>-</u>	<u>229,084</u>
Surplus/(Deficit)	<u>(3,522)</u>	<u>(3,522)</u>	<u>-</u>	<u>17,839</u>

