

## **Trustees report for the period ended 31 August 2023**

The Trustees of Chipping Warden Kindergarten present their annual report and accounts for the period ended 31 August 2023 and confirm they comply with the requirements of the Charities Act 2022, the trust deed and the Charities SORP.

### **Structure, governance and management**

The overall management and control of the Kindergarten shall vest in the individual members of its management committee who are the charity trustees of the Kindergarten.

The committee members shall be elected for a term of one year at the Annual General Meeting. Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Prospective new elected members of the Committee shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members up to a maximum of 12.

### **Objectives and activities**

The objects of the kindergarten 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:

1. 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,
2. 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,
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance,
4. Chipping Warden Kindergarten operates from the grounds of Chipping Warden Primary School in Northamptonshire. The kindergarten serves children from the local community and surrounding villages.

Transition for the kindergarten children to school is smooth, due to the fact that school staff and kindergarten staff are able to liaise with one another easily. The kindergarten and reception children meet regularly and participate in activities together. Having kindergarten children on site adds an extra dimension to the school.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

### **Achievements and performance**

We welcome back 32 children to our Autumn term. We have been delighted to meet all our new children and families and we have had a positive start to settling everyone in so far. All of our children continue to do at least one forest school session each week as part of our offer. We have two age groups, Ladybirds (3-4 years) and Little Acorns (2-3 years).

We were happy to announce that our wonderful Kindy was awarded a Good rating in all areas of our Ofsted inspection in March. Our feedback included:

“Staff have excellent bonds with children at this welcoming kindergarten. Children are helpful and kind towards their friends. For example, as children get ready to go outside, they help each other to put on waterproof clothing. Staff are positive role models. They praise children as they proudly show them the paintings they complete, helping to raise children's self-esteem.”

“Staff constantly engage children in conversations and sing songs with them, supporting their communication and language development. They develop children's vocabulary as they introduce new words, such as gravity, as they read a story about a bear going into space.”

“Staff extend children's learning well. For example, in the forest area, the staff introduce a story of an alien in the garden. Staff spark children's imagination as they encourage them to think how they could get the alien back home. Children take it in turn to share their ideas saying, 'we can make a spaceship'. As children explore the forest, staff introduce them to words such as buds and blossoms as they discuss the trees.”

All the significant areas of our setting, including safeguarding, teaching and learning, relationships with children, staff are good role models, supporting children with additional needs, supportive committee, safe recruitment, working with families, parents views and looking after staff are praised in this report and in the feedback the inspector gave on the day.

The report describes our staff as ‘knowing the children extremely well’ and parents being ‘very complimentary’. The forest school activities and the opportunities they provide shine throughout. The Kindergarten Committee and management are proud of our staff team and all our Kindy community who are a great support. We all feel very humbled to have such wonderful feedback from our community.

We will now enjoy the year ahead, celebrating new achievements, exploring themes including early years mindfulness and mental health and wellbeing. We have a very qualified, enthusiastic staff team, who will both settle in and bond with our youngest children (Little Acorns) and prepare 20 pre-schoolers (Ladybirds) for school next September.

## **Financial review**

The charity is a non profit making organisation. Any excess income over expenditure arising in one period will be used to support times when numbers of children attending are lower or are used for capital expenditure.

The main source of the charities funds comes from the LEAs funding re Early Years Learning. Parent’s fees for the younger children and fundraising and donations make up a significant amount of the rest of the resources. The kindergarten maintains a high staff to child ratio and supports staff in their training.

This was a very successful year with very high numbers of children attending.

Fee income increased by 24% over the year. Staffing expenditure increased by 25% reflecting the increase in numbers of children as well as a consistent approach to keep our staff salaries in line with costs of living increases. Kindergarten provides significant employment within a rural village. Overall running costs, including fixed overheads, increased by 30%.

This year the nursery continued to invest in new equipment. They invested a total of £2,000 in extending forest school and £1,400 was spent on sensory equipment.

Expenditure has supported the key objectives of the charity.

The kindergarten continues to go from strength to strength providing a quality setting with experienced staff.



Chipping Warden School Kindergarten			1031732
<b>Receipts and payments accounts</b>			
For the period from	01-Sep-22	To	31-Aug-23

## Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Funding income	103,322	-	-	103,322	68,245
Parental fees	47,906	-	-	47,906	53,675
Grants	-	-	-	-	19
Fundraising	3,037	-	-	3,037	3,778
Donations and recharges	15	10,000	-	10,015	-
Interest	3	-	-	3	8
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>154,283</b>	<b>10,000</b>	<b>-</b>	<b>164,283</b>	<b>125,725</b>
<b>A2 Asset and investment sales</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>154,283</b>	<b>10,000</b>	<b>-</b>	<b>164,283</b>	<b>125,725</b>
<b>A3 Payments</b>					
Wages	123,763	-	-	123,763	98,708
Employers national insurance	2,138	-	-	2,138	254
Employers Pension contributions	3,504	-	-	3,504	1,520
Staff training	(249)	-	-	(249)	228
Costs of After School Club	1,336	-	-	1,336	-
Telephone	424	-	-	424	283
Property costs	3,252	-	-	3,252	450
Utilities	2,437	-	-	2,437	2,361
Educational supplies	2,507	-	-	2,507	2,301
Uniform	228	-	-	228	-
Food purchases	262	-	-	262	288
Office expenses	462	-	-	462	364
Computer software and maintenance	230	-	-	230	213
Cleaning and consumables	1,493	-	-	1,493	1,603
Fundraising costs	551	-	-	551	-
Donations, gifts, staff entertainment	1,643	-	-	1,643	1,247
Advertising	1,031	-	-	1,031	1,162
Insurance	447	-	-	447	434
Licences, memberships, DBS	1,062	-	-	1,062	383
Professional and legal fees	1,781	-	-	1,781	1,862
	-	-	-	-	-
<b>Sub total</b>	<b>148,302</b>	<b>-</b>	<b>-</b>	<b>148,302</b>	<b>113,664</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Purchase of fixed assets	2,076	1,362	-	3,438	9,282
	-	-	-	-	-
<b>Sub total</b>	<b>2,076</b>	<b>1,362</b>	<b>-</b>	<b>3,438</b>	<b>9,282</b>
<b>Total payments</b>	<b>150,378</b>	<b>1,362</b>	<b>-</b>	<b>151,740</b>	<b>122,946</b>
<b>Net of receipts/(payments)</b>	<b>3,905</b>	<b>8,638</b>	<b>-</b>	<b>12,543</b>	<b>2,779</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>67,187</b>	<b>-</b>	<b>-</b>	<b>67,187</b>	<b>64,408</b>
<b>Cash funds this year end</b>	<b>71,092</b>	<b>8,638</b>	<b>-</b>	<b>79,730</b>	<b>67,187</b>

## Section B Statement of assets and liabilities at the end of the period

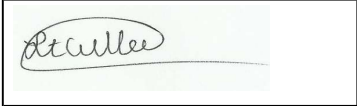
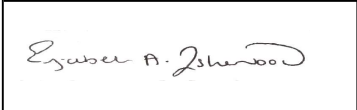
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Current account	25,824	8,638	-
	Premium account	45,003	-	-
	Petty cash	265	-	-
	<b>Total cash funds</b>	<b>71,092</b>	<b>8,638</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	<b>Details</b>			
	Debtors due	60	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	<b>Details</b>		Fund to which asset belongs	Cost (optional)
				Current value (optional)
				-
				-
				-
<b>B4 Assets retained for the charity's own use</b>	<b>Details</b>		Fund to which asset belongs	Cost (optional)
	IPADS - 2017	Unrestricted	857	-
	Computer - 2019	Unrestricted	498	-
	Shed - 2019	Unrestricted	1,893	-
	Artificial Grass - 2019	Unrestricted	2,446	-
	Furniture - 2019	Unrestricted	460	-
	Carpets - 2020	Unrestricted	380	-
	Water heater - 2020	Unrestricted	2,319	-
	Shed - 2021	Unrestricted	350	-
	IPADS - 2022	Unrestricted	1,019	-
	Play Equipment - 2022	Unrestricted	5,000	-
	Furniture - 2022	Unrestricted	2,349	-
	Vacuum - 2022	Unrestricted	234	-
	Laptop - 2022	Unrestricted	680	-
	Forest school extension - 2023	Unrestricted	1,900	-
	Bookshelves - 2023	Unrestricted	20	-
	Sensory equipment - 2023	Restricted	1,362	-
	Room divider - 2023	Unrestricted	155	-

## Section B Statement of assets and liabilities at the end of the period continued

<b>B5 Liabilities</b>	<b>Details</b>	<b>Fund to which liability relates</b>	<b>Amount Due</b>	<b>Date Due</b>
	Pension payments due	Unrestricted	376	05 September 2023
	Utilities due	Unrestricted	851	14 September 2023
	After school club fees	Unrestricted	272	14 September 2023

Signed by trustees on  
of all the trustees

behalf

Signature	Print Name	Date of approval
	Lucy Cullen	17 October 2023
	Elizabeth Isherwood	17 October 2023

## Independent examiner's report to the trustees of Chipping Warden Kindergarten

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 1 - 2.

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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:

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act, have not been met.



Mrs Delyth Bending  
Chartered Accountant ICAEW FCA

Delyth Bending Accountancy Ltd  
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10 October 2023