

Charity number: 1031732

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**Chipping Warden School Kindergarten**  
(A charitable unincorporated association)

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**UNAUDITED**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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<b>Trustees</b>	Elizabeth Isherwood Emma O'Neill Valerie Woodford Emily Buttrum Lucy Cullen
<b>Charity registered number</b>	1031732
<b>Registered office</b>	C/O Chipping Warden Primary Academy Byfield Road Chipping Warden BANBURY Oxfordshire OX17 1LD
<b>Accountants</b>	Delyth Bending Accountancy Ltd Chartered Accountants 4 The Paddock Lower Boddington Northants NN11 6YF

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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The Trustees present their annual report together with the financial statements for CHIPPING WARDEN SCHOOL KINDERGARTEN for the period 1 September 2024 to 31 AUGUST 2025.

The Trustees confirm that the annual report and financial statements of the charitable association comply with the current statutory requirements, the requirements of the charitable association's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

**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,

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Objectives and activities (continued)**

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**

The last term of the academic year is a time of gatherings, fundraising and celebration. We ended the year with sports day and a sponsored 'Toddle Waddle,' when we walked with our families through Edgcote and back in a train of approx 80 people. Finishing with a picnic. We had a Summer raffle with a Kind donation of a £50 meal voucher from the Falcon, and our great finale as always our two family forest school events. Toasting marshmallows, making bird feeders, creating headbands adorned with leaves, pony rides with 'Ollie & friends, therapy ponies' and finally ending with certificates, celebrations and graduation for our children moving to their next level. Whether that may be to a new group in Kindy, or to Primary school. We have an absolutely wonderful time and celebrate all that is fabulous with our Kindy.

We are beginning our new academic year with our long standing staff team in place and new children and families to welcome to our Kindergarten family. The staff team hit the ground running with a training day on the 'Solihull Approach' along with the school staff team, before we opened our doors in September.

The Solihull Approach is an NHS driven approach which started in 1996 in a joint venture between health visitors, clinical psychologists and child psychotherapists in Solihull, lead by Dr Hazel Douglas. It helps to provide a consistent approach across a range of professionals working with families. Across the UK and internationally, the Solihull Approach supports mental health and well being in parents, children, schools, older adults and high stress workplaces through an evidence based model. We have found it very interesting,

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Achievements and performance (continued)**

particularly the focus on looking after our own mental health and well being (containment) in order to use the best strategies and approach possible when interacting with and supporting the children in our care. I am also excited to work with parents to enrich their experience with their own children.

We aimed to start the term with careful consideration towards our Special educational needs (SEN) provision and offering interventions for children with any delays, including speech and language. Using our high level of staff ratios, we aim to help the children in our care to achieve their full potential. I myself, (Lucy Cullen) am now the SENCO for Kindergarten. I have been developing further our resources, screening programmes, intervention programmes and systems for referral. We are happy with the results we are seeing so far. We work with the Early year foundation stage, and gain extra support from outside services such as Inclusion and intervention support team, physiotherapist, speech and language therapists, to support all children and families in our setting.

Our children have settled extremely well so far this term, and we are back to enjoying our days of forest school, themed activities and free play. All-about-me was the first theme of the year, finding out about the children's families, pets, likes, dislikes, and lots more. They created an All-about-me flower to take home and got to know their new friends. We then went on to colours of the rainbow, which was perfect timing with the weather we were having. Next to come will be 'Harvest' 'Rhyme time' and 'Autumn' themes, including scavenger hunts in Kindy's micro forest and at home with families.

**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.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Financial review (continued)**

Fee income increased by 8% over the year. Staffing expenditure increased by 14% 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 and market rates. Kindergarten provides significant employment within a rural village. Overall running costs, including fixed overheads, increased by 14%. These are challenging times for the nursery sector and tight control is maintained over the finances. The year ended with a small excess and this was after investment in equipment, repairs and decoration which is adequately covered by accumulated reserves.

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.

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

It is the trustees' aim to maintain free reserves at:

Redundancy and 3 months running costs in the reserve account and  
2 months running costs for liquidity in current account for the following:

Meet redundancy liabilities should the Kindergarten have to close.

Ensure there are sufficient cash reserves in the current account to cover day to day running costs.

Ensure continuity of service provision by meeting unexpected costs such as cover for illness or maternity leave, etc.; covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising).

To cover the costs to relocate the Kindergarten from its current location/premises.

The level of reserves is monitored and reviewed by the trustees annually.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Financial review (continued)**

**c. Members' liability**

If the charity is wound up, the trustees may face personal liability to contribute to its assets and personal responsibility for settling its debts and liabilities. Personal liability can arise from breach of contract, wrongful dismissal and failure to manage staff.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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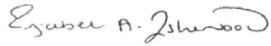
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Statement of Trustees' responsibilities (continued)**

Approved by order of the members of the board of Trustees and signed on their behalf by:



Elizabeth Isherwood

Date: 15 October 2025



Lucy Cullen

Date: 15 October 2025

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 AUGUST 2025 which are set out on pages 10 to 24.

**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.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect the requirements:

1. to not keep accounting records in accordance with section 130 of the 2011 Act; and
2. the accounts do not accord with those records; or
3. there is not any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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Delyth Bending  
Delyth Bending Accountancy Ltd  
ICAEW  
4 The Paddock  
Lower Boddington  
Northants  
NN11 6YF

**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
(A charitable unincorporated association)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>	<b>Note</b>				
Donations and legacies	3	6,147	-	6,147	5,904
Charitable activities	3	168,291	-	168,291	155,945
Investments	3	504	-	504	819
<b>Total income</b>		<u>174,942</u>	<u>-</u>	<u>174,942</u>	<u>162,668</u>
<b>Expenditure on:</b>					
Raising funds	4	743	-	743	6
Charitable activities	5	172,614	-	172,614	152,754
<b>Total expenditure</b>		<u>173,357</u>	<u>-</u>	<u>173,357</u>	<u>152,760</u>
<b>Net income / expenditure</b>		<u>1,585</u>	<u>-</u>	<u>1,585</u>	<u>9,907</u>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>1,585</u>	<u>-</u>	<u>1,585</u>	<u>9,907</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		89,638	-	89,638	79,730
Net movement in funds		1,585	-	1,585	9,908
<b>Total funds carried forward</b>		<u>91,223</u>	<u>-</u>	<u>91,223</u>	<u>89,638</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
(A charitable unincorporated association)

**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

	Note	2025 £	2025 £	2024 £	2024 £
<b>Fixed assets</b>					
Tangible assets	10		3,219		-
<b>Current assets</b>					
Cash at bank and in hand		89,115		88,753	
Trade Debtors	11	34		3,549	
Prepayments	12	792		-	
<b>Net current assets</b>			89,941		92,302
<b>Creditors: Amounts falling due within one year</b>	13		1,937		2,664
<b>Total assets less current liabilities</b>			91,223		89,638
<b>Creditors: Amounts falling due within one year</b>	14		-		-
<b>Total net assets</b>			<u>91,223</u>		<u>89,638</u>
<b>Charity funds</b>					
Resricted funds	16		-		-
Unrestricted funds	16		91,223		89,638
<b>Total funds</b>			<u>91,223</u>		<u>89,638</u>

The notes on pages 13 to 24 form part of these financial statements.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**BALANCE SHEET (continued)**  
**AS AT 31 AUGUST 2025**

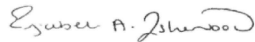
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**The Charity was entitled to exemption from audit under The Charities Act**

The members have not required the Charity to obtain an audit for the year in question in accordance with the Charities Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Elizabeth Isherwood

Date: 15 October 2025



Lucy Cullen

Date: 15 October 2025

The notes on pages 13 to 24 form part of these financial statements.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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## **1 General information**

CHIPPING WARDEN SCHOOL KINDERGARTEN is a charitable unincorporated association.

## **2 Accounting policies**

### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHIPPING WARDEN SCHOOL KINDERGARTEN meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### **2.2 Income**

Recognition of incoming resources:

These are included in the statement of financial activities when:

1. the charity becomes entitled to the resources;
2. the trustees are virtually certain that they will receive the resources; and
3. the monetary value can be measured with reasonable accuracy.

Grants and donations:

Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources standards.

Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity.

Investment income:

Bank and building society interest is included in the statement of financial activities when the interest falls due.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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## **2 Accounting policies (continued)**

### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

### **2.4 Fixed assets**

Assets over £500 are capitalised and depreciated over their estimated useful lives.

### **2.5 Depreciation**

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

Equipment	25% straight line basis
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### **2.6 Stock**

The Charity does not hold any stock.

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**2 Accounting policies (continued)**

**2.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that can only be used for a specific purpose, as defined by the donor.

**3 Analysis of income**

**Income from donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and gifts	6,147	-	6,147
Grants	-	-	-
	6,147	-	6,147
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations and gifts	5,904	-	5,904
Grants	-	-	-
	5,904	-	5,904

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**3 Analysis of income (continued)**

**Charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Funding Income	133,941	-	133,941
Parental fees	34,350		34,350
	168,291	-	168,291
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Funding Income	127,340	-	127,340
Parental fees	28,605		28,605
	155,945	-	155,945

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**Income from investments**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Interest income	504	-	504
	<u>504</u>	<u>-</u>	<u>504</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Interest income	819	-	819
	<u>819</u>	<u>-</u>	<u>819</u>

**4 Expenditure on raising funds**

**Costs of raising funds**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Costs of raising funds	743	-	743
	<u>743</u>	<u>-</u>	<u>743</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Costs of raising funds	6	-	6
	<u>6</u>	<u>-</u>	<u>6</u>

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**5 Analysis of expenditure on charitable activities**

**Summary by fund and expenditure type**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Wages	143,713	-	143,713
Employers national insurance	3,388	-	3,388
Employers Pension contributions	4,177	-	4,177
Staff training	633	-	633
Costs of After School Club	839	-	839
Telephone	948	-	948
Property costs	2,830	-	2,830
Utilities	3,848	-	3,848
Educational supplies	2,390	-	2,390
Small equipment purchases	529	-	529
Uniform	432	-	432
Food purchases	348	-	348
Office expenses	133	-	133
Computer software and maintenance	616	-	616
Cleaning and consumables	1,225	-	1,225
Donations, gifts, staff entertainment	1,987	-	1,987
Advertising	840	-	840
Insurance	396	-	396
Licences, memberships, DBS	184	-	184
Professional and legal fees	2,153	-	2,153
Depreciation	1,006	-	1,006
	<u>172,614</u>	<u>-</u>	<u>172,614</u>

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
**(A charitable unincorporated association)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**5 Analysis of expenditure on charitable activities (continued)**

**Summary by fund and expenditure type**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Wages	126,953	-	126,953
Employers national insurance	2,454	-	2,454
Employers Pension contributions	2,228	-	2,228
Staff training	1,754	-	1,754
Costs of After School Club	2,193	-	2,193
Telephone	776	-	776
Property costs	325	-	325
Utilities	3,847	-	3,847
Educational supplies	1,507	-	1,507
Small equipment purchases	2,284	-	2,284
Uniform	547	-	547
Food purchases	409	-	409
Office expenses	223	-	223
Computer software and maintenance	799	-	799
Cleaning and consumables	1,890	-	1,890
Donations, gifts, staff entertainment	1,508	-	1,508
Advertising	594	-	594
Insurance	679	-	679
Licences, memberships, DBS	174	-	174
Professional and legal fees	1,610	-	1,610
	<u>152,754</u>	<u>-</u>	<u>152,754</u>

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
(A charitable unincorporated association)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**6 Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Total funds 2025 £</b>
Costs (note 5)	<u>172,614</u>	<u>172,614</u>
	<b>Activities undertaken directly 2024 £</b>	<b>Total funds 2024 £</b>
Costs (note 5)	<u>152,754</u>	<u>152,754</u>

**7 Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration for their services as a Trustee or other benefits (2024 - £NIL).

**8 Taxation**

The charity is a registered charity and is exempt from taxation.

**9 Financial instruments**

	<b>2025 £</b>	<b>2024 £</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>91,223</u>	<u>89,638</u>

**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
(A charitable unincorporated association)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

**10 Tangible fixed assets**

	Equipment £	Total £
Cost:		
As at 1 August 2024	22,331	22,331
Additions	4,225	4,225
Disposals	-	-
 As at 31 AUGUST 2025	26,556	26,556
 Depreciation:		
As at 1 August 2024	22,331	22,331
Charge for the year	1,006	1,006
Disposals	-	-
 As at 31 AUGUST 2025	23,337	23,337
 Net book value:		
As at 1 August 2024	-	-
 <b>As at 31 AUGUST 2025</b>	<b>3,219</b>	<b>3,219</b>

**11 Trade debtors**

	2025 £	2024 £
	34	34
	-	-
	34	34

**12 Prepayments**

	792	792
	-	-
	792	792

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**CHIPPING WARDEN SCHOOL KINDERGARTEN**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**13 Creditors: Amounts falling due within one year**

	<b>2025</b>	2024
	<b>£</b>	£
Trade creditors	-	-
Accruals	1,400	-
Pensions	537	-
	<u>1,937</u>	<u>-</u>

**14 Creditors: Amounts falling due after more than one year**

	<b>2025</b>	2024
	<b>£</b>	£
Trade creditors	-	-
Accruals	-	-
Pensions	-	-
	<u>-</u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**15 Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	3,219	-	3,219
Current assets	826	-	826
Current liabilities	(1,937)	-	(1,937)
	<u>2,108</u>	<u>-</u>	<u>2,108</u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	-	-	-
Current assets	-	-	-
Current liabilities	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2025**

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**16 Funds**

	<b>Balance at 1 August 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 AUGUST 2025</b>
	£	£	£	£
Unrestricted funds	89,638	174,942	(173,357)	91,223
Restricted funds	-	-	-	-
Total Funds	<u>89,638</u>	<u>174,942</u>	<u>(173,357)</u>	<u>91,223</u>

Within the Unrestricted funds the charity holds a designated amount for children with additional needs of £8,700 (2024 £8,700).