

**ASHDENE INDEPENDENT PRE SCHOOL**  
**Charity no: 519992**

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

**Year ended 31 August 2024**

**ASHDENE INDEPENDENT PRE SCHOOL**

**Financial statements for the year ended 31 August 2024**

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## **ASHDENE INDEPENDENT PRE SCHOOL**

### **Report of the Trustees for the year ended 31 August 2024**

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

#### **Objectives**

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

#### **Results**

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

#### **Future plans**

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

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

#### **Trustees**

The following trustees served throughout the period:

Steven Essex-Crosby

Melissa Hynes

Clare Essex-Crosby

Gemma Leonard

Patrick Crookes

Changes in trustees during the year were as follows:

Sara Curran (resigned 31 August 2023)

Caroline Hitchen (resigned 31 August 2023)

Victoria Wright (appointed 7 November 2023)

#### **Reserves policy**

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

**ASHDENE INDEPENDENT PRE SCHOOL**

**Report of the trustees (continued)**

**Risk review**

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

**Investment policy**

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

**Responsibilities of the trustees**

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

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

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

**By order of the Trustees**

*Vmignat.*

Date: 06/06/25

**ASHDENE INDEPENDENT PRE SCHOOL**

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

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

**Respective responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiner's Report**

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

**Independent Examiner's Statement**

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

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

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

have not been met; or

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

Richard Thompson, BA, FCA, DipPFS  
Chartered Certified Accountant  
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Date:

06/06/25

**ASHDENE INDEPENDENT PRE SCHOOL**

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

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

**ASHDENE INDEPENDENT PRE SCHOOL**

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

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

**ASHDENE INDEPENDENT PRE SCHOOL**

**Balance sheet as at 31 August 2024**

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

**Trustee**

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

## ASHDENE INDEPENDENT PRE SCHOOL

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

#### 1 Accounting policies

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

The following principal accounting policies have been applied.

##### Incoming resources

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

##### Resources expended

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

##### Fixed assets

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

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

##### Cash flow statement

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

#### 2 Fixed assets

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

**ASHDENE INDEPENDENT PRE SCHOOL**

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

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

**ASHDENE INDEPENDENT PRE SCHOOL**

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

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

**8 Employees**

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

No employee was paid more than £50,000.

**9 Expenses paid to Trustees**

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

**10 Restricted funds**

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