

CODFORD CATERPILLARS PRE-SCHOOL

England & Wales · Charity number 1026038

Details

Other names	CODFORD PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-09-14
Register	View on the Charity Commission register

Contact

Address	Codford Caterpillars Cherry Orchard Codford Wiltshire BA12 0PN
Phone	01985851030
Email	codfordcaterpillars@icloud.com
Website	www.codfordcaterpillars.co.uk

Activities

Objects: 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

Activities: Pre-school playgroup providing activities for 2 -4 year old children.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£72,941	£80,753	-	-
2024-07-31	£90,618	£95,254	-	-
2023-07-31	£84,123	£75,786	-	-
2022-07-31	£70,598	£62,687	-	-
2021-07-31	£46,852	£58,296	-	-

Trustees

Name	Role	Appointed
Jane Wiltshire		2022-08-17
Lauren Sloan		2022-06-09
Ruth Riches		2020-07-16
Samantha Allison		2020-07-16
Sarah Mounde		2022-03-25

CODFORD CATERPILLARS PRE-SCHOOL

England & Wales - Charity number 1026038

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1026038

**Codford Caterpillars Pre School
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2025**

MACDEES ACCOUNTANCY LTD

Licensed Financial Accountants
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2025

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Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name Codford Caterpillars Pre School

Charity registration number 1026038

Company registration number

Principal office and registered office Cherry Orchard
Codford
BA12 0PN

The trustees

Mrs Blake - Chair
Mrs Allison
Mrs Davis
Miss Mounde - Secretary
Mrs Riches
Mrs Sloan
Mrs Wiltshire - Treasurer

Independent examiner Sarah Hughes-Williams
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Structure, governance and management

Governing document

The charity is constituted as a charitable company limited by guarantee and is governed by its constitution.

Appointment and induction of trustees

Trustees are appointed in line with the governing document and any relevant policies. New trustees receive an induction covering the charity's aims, safeguarding responsibilities, financial oversight, and key policies/procedures. Where trustees volunteer in settings involving children, appropriate safer recruitment steps are followed (including references and any required checks).

Management arrangements

The trustees meet regularly to set strategy and oversee the charity's work. Day-to-day delivery of the pre-school is managed by the Pre-School Manager, supported by paid staff and volunteers as appropriate. Trustees maintain oversight through regular reporting on safeguarding, staffing, occupancy, quality of provision, and finance.

Objectives and activities

The charity's purposes are to advance education and support the development and wellbeing of children of pre-school age by providing early years education and care, and by working in partnership with parents/carers and the local community. The trustees have had regard to the Charity Commission's guidance on public benefit and believe the charity provides public benefit by delivering inclusive early years provision by supporting children's learning and development, and helping families access affordable childcare and targeted support where needed.

Surplus funds are held in a deposit account with The Co-operative Bank.

The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the charity exists. The benefits of this are fully compliant with Principles 1a and 1b of the Charity Commission Principles of Public benefit.

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the charity commissions guidance on the public benefit, including Public Benefit: reporting (PB3)

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Achievements and performance

Summary of the main achievements of the charity during the year.

Early years provision delivered

During the year, the pre-school provided 25 registered places and supported approximately 18 children aged between 2 and 4 years of age. We operate for 5 days per week across 38 weeks of the year and offer funded places under the Early Years Entitlement where eligible.

Connecting with the local community

The Pre-school continued to build strong links with the local community. We engaged with parents/carers, local organisations and other early years providers to promote our provision and support families. Community events and fundraising activities helped raise the profile of the pre-school, encouraged parental involvement, and strengthened relationships with our local community. These connections support the sustainability of the setting and contribute positively to children's experiences and wellbeing.

Championing students in training

Where opportunities arose, the pre-school supported students in training by offering placements and practical learning experiences. We aimed to provide a positive, supportive environment that helps students develop confidence, professional skills and an understanding of high-quality early years practice, while ensuring that children's safety, wellbeing and learning remained the priority at all times.

Positive feedback from parents/carers

The pre-school received positive feedback from parents/carers during the year, reflecting satisfaction with the care provided, children's progress, and the approachability and professionalism of staff. Trustees value this feedback as an important indicator of quality and as a guide for ongoing improvement.

Quality of education and continuous improvement

Implemented/embedded our curriculum and planning approach in line with the Early Years Foundation Stage (EYFS). Staff completed professional development in areas such as safeguarding/paediatric first aid refresher training/SEND/speech and language/behaviour support. Maintained robust safeguarding practice, including regular policy review and staff training. Invested in the learning environment and resources, including outdoor area improvements/new equipment/book garden. Ofsted: 01 February 2024- outcome: Good.

Inclusion and support for children and families

We are committed to inclusive practice. Where children required additional support, we worked with parents/carers and relevant professionals to put appropriate plans in place, including referrals and access to specialist advice where needed. We also supported families by signposting to local services and providing regular communication and transition support into school settings.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Community engagement, volunteers and fundraising

We are grateful for the support of parents/carers, local organisations and volunteers. Fundraising and community activity during the year included events such as Raffles, Harvest Supper & Auction and a Sponsored Summer Mini-Olympics.

Reserves

The trustees review the reserves position regularly. The aim is to maintain free reserves sufficiently to cover core operating costs (including staffing), to manage cashflow fluctuations and unexpected expenditure.

Principal funding sources and commitments

The charity's activities are primarily financed through parent/carer fees and early years entitlement funding, supplemented by fundraising and occasional grants/donations. Significant commitments at the year-end included premises lease and insurance/salary commitments/planned capital purchases, and the trustees consider these when reviewing the going concern position.

Risk management

Safeguarding and welfare policies, training, safer recruitment, and incident reporting.

Financial sustainability regular budget monitoring, fee/funding reviews, and reserves planning.

Occupancy and demand marketing/engagement with local families, liaison with feeder schools, and flexible sessions where possible.

Staffing recruitment planning, training, and cover arrangements.

Premises/health and safety risk assessments, maintenance schedules, and compliance checks.

Governance trustee recruitment, clear role descriptions, and regular review of key policies.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2025

Achievements and performance *(continued)*

Plans for the next year

Maintain high-quality early years provision and continue to embed curriculum improvements.

Strengthen support for children with additional needs and enhance partnership working.

Improve sustainability through occupancy growth and diversified fundraising/grant applications.

Continue investing in staff development and wellbeing.

Review governance, including succession planning and recruitment of new trustees.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare 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.

Financial review

The loss of £7,812 has been added to the surplus of fund brought forward resulting in a total retained fund at 31 July 2025 amounting to £20,545

Contingency reserves are to ensure sound grounding operations. Surplus funds are invested in equipment the building where necessary and feasible.

The trustees' annual report and the strategic report were approved on 28 March 2026 and signed on behalf of the board of trustees by:

Mrs Blake - Chair
Trustee



Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Codford Caterpillars Pre School ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than 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 financial statements 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).

Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School *(continued)*

Year ended 31 July 2025

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.

Sarah Hughes-Williams
Independent Examiner

1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

28 March 2026



Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		72,783	72,783	90,421
Investment income		158	158	197
Total income		<u>72,941</u>	<u>72,941</u>	<u>90,618</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		71,080	71,080	77,744
Expenditure on charitable activities		4,426	4,426	11,704
Other expenditure		5,247	5,247	5,806
Total expenditure		<u>80,753</u>	<u>80,753</u>	<u>95,254</u>
Net expenditure and net movement in funds		<u>(7,812)</u>	<u>(7,812)</u>	<u>(4,636)</u>
Reconciliation of funds				
Total funds brought forward		28,357	28,357	32,993
Total funds carried forward		<u>20,545</u>	<u>20,545</u>	<u>28,357</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 12 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	5	1,572	–
Current assets			
Cash at bank and in hand		19,609	28,849
Creditors: amounts falling due within one year	6	636	492
Net current assets		<u>18,973</u>	<u>28,357</u>
Total assets less current liabilities		<u>20,545</u>	<u>28,357</u>
Net assets		<u>20,545</u>	<u>28,357</u>
Funds of the charity			
Unrestricted funds		20,545	28,357
Total charity funds	8	<u>20,545</u>	<u>28,357</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 March 2026, and are signed on behalf of the board by:

Mrs Blake - Chair
Trustee



The notes on pages 10 to 12 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cherry Orchard, Codford, BA12 0PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	636	350

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

5. Tangible fixed assets

	Equipment
	£
Cost	
At 1 Aug 2024	–
Additions	1,850
At 31 Jul 2025	<u>1,850</u>
Depreciation	
At 1 Aug 2024	–
Charge for the year	278
At 31 Jul 2025	<u>278</u>
Carrying amount	
At 31 Jul 2025	<u>1,572</u>
At 31 Jul 2024	<u>–</u>

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	636	492

7. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,398 (2024: £1,439).

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

8. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2024 £	Income £	Expenditure £	At 31 Jul 2025 £
General funds	–	72,941	(80,753)	(7,812)
Unrestricted fund 2	28,357	–	–	28,357
	<u>28,357</u>	<u>72,941</u>	<u>(80,753)</u>	<u>20,545</u>

	At 1 Aug 2023 £	Income £	Expenditure £	At 31 Jul 2024 £
General funds	–	90,618	(95,254)	(4,636)
Unrestricted fund 2	32,993	–	–	32,993
	<u>32,993</u>	<u>90,618</u>	<u>(95,254)</u>	<u>28,357</u>

9. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	19,608	19,608
Creditors less than 1 year	(516)	(516)
Net assets	<u>19,092</u>	<u>19,092</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	28,849	28,849
Creditors less than 1 year	(492)	(492)
Provisions	–	–
Net assets	<u>28,357</u>	<u>28,357</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Management Information

Year ended 31 July 2025

The following pages do not form part of the financial statements.

Codford Caterpillars Pre School
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 July 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Fund raising income	3,558	4,457
Donations	1,440	500
Grants receivable	6,380	15,497
Grants receivable	61,405	69,967
	<u>72,783</u>	<u>90,421</u>
Investment income		
Interest Income	158	197
	<u>158</u>	<u>197</u>
Total income	<u>72,941</u>	<u>90,618</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2025

	2025 £	2024 £
Expenditure		
Costs of other trading activities		
Wages and salaries	64,705	70,897
Pension costs	1,398	1,439
Fundraising Expenses	633	554
School trips	180	160
Working materials	868	1,654
Food purchases	398	768
Classroom equipment	1,629	449
Staff training	39	185
Shop costs	121	383
Cleaning materials	1,109	1,241
Staff travel & expense claims	–	14
	<u>71,080</u>	<u>77,744</u>
Expenditure on charitable activities		
Rent	679	491
Rates and water	263	287
Light and heat	3,076	9,294
Repairs and maintenance	130	1,632
Depreciation	278	–
	<u>4,426</u>	<u>11,704</u>
Other expenditure		
General Expenses	105	342
Insurance	1,222	180
Postage	4	33
Printing & Stationery	222	476
Subscriptions	1,533	2,245
Telephone & Internet	806	762
Accountancy	1,355	1,768
	<u>5,247</u>	<u>5,806</u>
Total expenditure	<u>80,753</u>	<u>95,254</u>
Net expenditure	<u>(7,812)</u>	<u>(4,636)</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2025

	2025 £	2024 £
Costs of other trading activities		
Costs of other trading activities		
Salaries and wages	64,705	70,897
Pensions Costs	1,398	1,439
Fundraising Expenses	633	554
School trips	180	160
Working materials	868	1,654
Food purchases	398	768
Classroom equipment	1,629	449
Staff training	39	185
Shop costs	121	383
Cleaning materials	1,109	1,241
Staff travel & expense claims	–	14
	<u>71,080</u>	<u>77,744</u>
Costs of other trading activities	<u>71,080</u>	<u>77,744</u>
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Rent on land and rates	679	491
Direct charitable activity 1 - rates & water	263	287
Direct charitable activity 1 - light & heat	3,076	9,294
Direct charitable activity 1 - depreciation	278	–
	<u>4,296</u>	<u>10,072</u>
Activity type 2		
Activities undertaken directly		
Repairs & Maintenance	130	1,632
	<u>130</u>	<u>1,632</u>
Expenditure on charitable activities	<u>4,426</u>	<u>11,704</u>

CODFORD CATERPILLARS PRE-SCHOOL

England & Wales - Charity number 1026038

Accounts

**Codford Caterpillars Pre School
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2024**

MACDEES ACCOUNTANCY LTD

Licensed Financial Accountants
1 Pennys Lane
Wilton
Salisbury
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SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2024

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Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 July 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name Codford Caterpillars Pre School

Charity registration number 1026038

Company registration number

Principal office and registered office Cherry Orchard
Codford
BA12 0PN

The trustees

Mrs Blake - Chair
Mrs Allison
Mrs Davis
Miss Mounde - Secretary
Mrs Riches
Mrs Sloan
Mrs Wiltshire - Treasurer

Independent examiner Sarah Hughes-Williams
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Structure, governance and management

The Chair of the Trustees is responsible for the induction of new Trustees, which includes awareness of a Trustee's responsibilities.

The Charity is administrated by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity.

The trustees examine the major risks that the charity may face each financial year and have developed systems to monitor and control these risks to mitigate the impact they may have on the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

Objectives and activities

The principal activity of the charity is to enhance the development of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Our main source of income is fees from parents and government funding which comes via the local authority. Fundraising provides extra income. We have a main fundraising event to focus on annually. We remain invested in training our staff and providing suitable equipment and resources to enable our children to reach their full potential.

Surplus funds are held in a deposit account with The Co-operative Bank.

The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the charity exists. The benefits of this are fully compliant with Principles 1a and 1b of the Charity Commission Principles of Public benefit.

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the charity commissions guidance on the public benefit, including Public Benefit: reporting (PB3)

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

Achievements and performance

Summary of the main achievements of the charity during the year.

This year's report highlights the continued growth and resilience of Codford Caterpillars Pre-school for the financial year ending 31 July 2024. Despite ongoing economic pressures our focus has remained firmly on providing high-quality early years education in a nurturing, safe and inspiring environment.

Learning Environment: We remain committed to offering a stimulating and inclusive learning space for children aged 2 to 4 years operating 38 weeks of the year. Our team continues to deliver a broad range of activities tailored to each child's stage of development. Helping them build confidence independence and the skills needed for their transition to school.

Enrolment and Community Trust: We started the year with 13 children and welcomed several new families throughout the year finishing the summer term with 20 children enrolled. This steady growth reflects the community's continued confidence in our setting and the positive reputation Codford Caterpillars has built locally. As we have grown, we have remained committed to offering a nurturing and individualised approach to each child's learning journey. Whilst strengthening relationships with parents to collaboratively support their development.

Setting Improvements: This year saw a thoughtful and much-needed interior overhaul reinforcing our ethos of traditional home-based play. The setting was redesigned with clearly defined play zones that support both individual exploration and group interaction. We introduced new lifestyle play areas including a kitchen and dressing table where children can role-play connect and learn through familiar comforting experiences. A key feature of the renovation was the introduction of a tray responsibility system. Each tray contains a simple cause-and-effect activity that children can independently select complete and return. This encourages autonomy and responsibility all within a supported environment where help is available if needed. The result is a space that nurtures both self-led learning and meaningful social engagement.

Financial Challenges and Stewardship: Like many early years settings we have felt the impact of rising operational costs particularly in utility bills and wages. However, through careful financial planning modest fee adjustments and a closer look at staff rotation we have maintained a strong position and continue to operate sustainably.

Fundraising and Support: Fundraising remains a vital part of sustaining and enhancing the pre-school. This year's efforts including the annual Harvest Supper auction and fundraiser raised just under £4,000. This will go directly towards improvements and resources that enrich the children's daily experiences.

Looking Ahead: As we move into the year ahead our priorities remain clear to deliver high-quality early education. Maintain a warm and engaging environment and continue improving our setting with the help of community support and targeted fundraising. We plan to expand our fundraising efforts by adding more events to the calendar and further engaging with our community. We are proud of what we have achieved and excited for the future.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2024

Financial review

The loss of £4,636 has been added to the surplus of fund brought forward resulting in a total retained fund at 31 July 2023 amounting to £28,357.

Contingency reserves are to ensure sound grounding operations. Surplus funds are invested in equipment the building where necessary and feasible.

The trustees' annual report and the strategic report were approved on 24 April 2025 and signed on behalf of the board of trustees by:

Mrs Blake - Chair
Trustee

Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of Codford Caterpillars Pre School ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
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Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School *(continued)*

Year ended 31 July 2024

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.

Sarah Hughes-Williams
Independent Examiner

1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE



24 April 2025

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		90,421	90,421	83,987
Investment income		197	197	136
Total income		<u>90,618</u>	<u>90,618</u>	<u>84,123</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		77,744	77,744	61,768
Expenditure on charitable activities		11,704	11,704	8,073
Other expenditure		5,806	5,806	5,945
Total expenditure		<u>95,254</u>	<u>95,254</u>	<u>75,786</u>
Net (expenditure)/income and net movement in funds		<u>(4,636)</u>	<u>(4,636)</u>	<u>8,337</u>
Reconciliation of funds				
Total funds brought forward		32,993	32,993	24,656
Total funds carried forward		<u>28,357</u>	<u>28,357</u>	<u>32,993</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		28,849	33,761
Creditors: amounts falling due within one year	5	<u>492</u>	<u>558</u>
Net current assets		<u>28,357</u>	<u>33,203</u>
Total assets less current liabilities		28,357	33,203
Creditors: amounts falling due after more than one year	6	<u>–</u>	<u>210</u>
Net assets		<u>28,357</u>	<u>32,993</u>
Funds of the charity			
Unrestricted funds		<u>28,357</u>	<u>32,993</u>
Total charity funds	8	<u>28,357</u>	<u>32,993</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 April 2025, and are signed on behalf of the board by:

Mrs Blake - Chair
Trustee



The notes on pages 9 to 11 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cherry Orchard, Codford, BA12 0PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	350	350

5. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	492	558

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

6. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Social security and other taxes	—	210
	<u>—</u>	<u>210</u>

7. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,439 (2023: £958).

8. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2023	Income	Expenditure	At 31 Jul 2024
	£	£	£	£
General funds	—	90,618	(95,254)	(4,636)
Unrestricted fund 2 - desc in a/cs	32,993	—	—	32,993
	<u>32,993</u>	<u>90,618</u>	<u>(95,254)</u>	<u>28,357</u>

	At 1 Aug 2022	Income	Expenditure	At 31 Jul 2023
	£	£	£	£
General funds	—	84,123	(75,786)	8,337
Unrestricted fund 2 - desc in a/cs	24,656	—	—	24,656
	<u>24,656</u>	<u>84,123</u>	<u>(75,786)</u>	<u>32,993</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

9. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	28,849	28,849
Creditors less than 1 year	(492)	(492)
Provisions	—	—
Net assets	<u>28,357</u>	<u>28,357</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	33,761	33,761
Creditors less than 1 year	(558)	(558)
Provisions	(210)	(210)
Net assets	<u>32,993</u>	<u>32,993</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Management Information

Year ended 31 July 2024

The following pages do not form part of the financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 July 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Fund raising income	4,457	3,983
Donations type 5	500	–
Grants receivable type 1	15,497	12,582
Grants receivable type 2	69,967	67,422
	<u>90,421</u>	<u>83,987</u>
Investment income		
Interest Income	197	136
	<u>197</u>	<u>136</u>
Total income	<u>90,618</u>	<u>84,123</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2024

	2024 £	2023 £
Expenditure		
Costs of other trading activities		
Wages and salaries	70,897	55,976
Pension costs	1,439	958
Harvest supper expenses	554	442
School trips	160	72
Working materials	1,654	1,705
Food purchases	768	614
Classroom equipment	449	200
Staff training	185	531
Shop costs	383	146
Cleaning materials	1,241	724
Staff travel & expense claims	14	400
	<u>77,744</u>	<u>61,768</u>
Expenditure on charitable activities		
Rent	491	769
Rates and water	287	273
Light and heat	9,294	2,028
Repairs and maintenance	1,632	5,003
	<u>11,704</u>	<u>8,073</u>
Other expenditure		
General Expenses	342	200
Insurance	180	175
Postage	33	32
Printing & Stationery	476	385
Subscriptions	2,245	2,130
Telephone & Internet	762	582
Advertising & Marketing	–	471
Accountancy	1,768	1,807
Inspection certification	–	163
	<u>5,806</u>	<u>5,945</u>
Total expenditure	<u>95,254</u>	<u>75,786</u>
Net (expenditure)/income	<u>(4,636)</u>	<u>8,337</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2024

	2024 £	2023 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Salaries and wages	70,897	55,976
Pensions Costs	1,439	958
Harvest supper expenses	554	442
School trips	160	72
Working materials	1,654	1,705
Food purchases	768	614
Classroom equipment	449	200
Staff training	185	531
Shop costs	383	146
Cleaning materials	1,241	724
Staff travel & expense claims	14	400
	<u>77,744</u>	<u>61,768</u>
Costs of other trading activities	<u>77,744</u>	<u>61,768</u>
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Rent on land and rates	491	769
Direct charitable activity 1 - rates & water	287	273
Direct charitable activity 1 - light & heat	9,294	2,028
	<u>10,072</u>	<u>3,070</u>
Activity type 2		
<i>Activities undertaken directly</i>		
Repairs & Maintenance	1,632	5,003
	<u>11,704</u>	<u>8,073</u>
Expenditure on charitable activities	<u>11,704</u>	<u>8,073</u>

CODFORD CATERPILLARS PRE-SCHOOL

England & Wales - Charity number 1026038

Accounts

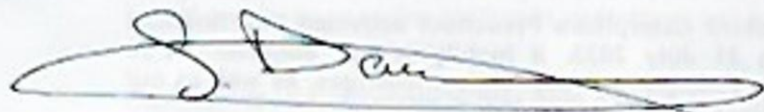
Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

The trustees' annual report and the strategic report were approved on 26 April 2024 and signed on behalf of the board of trustees by:



Mrs Davis - Chair
Trustee

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1026038

Codford Caterpillars Pre School
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2023

MACDEES ACCOUNTANCY LTD
Licensed Financial Accountants
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 July 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Codford Caterpillars Pre School

Charity registration number 1026038

Company registration number

Principal office and registered office Cherry Orchard
Codford
BA12 0PN

The trustees

Mrs Blake - Secretary

Mrs Allison

Mrs Davis - Chair

Mrs Long - Treasurer

Miss Mounde

Mrs Riches

Mrs Sloan

Mrs Wiltshire

Independent examiner Sarah Hughes-Williams
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Structure, governance and management

The Chair of the Trustees is responsible for the induction of new Trustees, which includes awareness of a Trustee's responsibilities.

The Charity is administrated by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity.

The trustees examine the major risks that the charity may face each financial year and have developed systems to monitor and control these risks to mitigate the impact they may have on the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

Objectives and activities

The principal activity of the charity is to enhance the development of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Our main source of income is fees from parents and government funding which comes via the local authority. Fundraising provides extra income. We have a main fundraising event to focus on annually. We remain invested in training our staff and providing suitable equipment and resources to enable our children to reach their full potential.

Surplus funds are held in a deposit account with The Co-operative Bank.

The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the charity exists. The benefits of this are fully compliant with Principles 1a and 1b of the Charity Commission Principles of Public benefit.

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the charity commissions guidance on the public benefit, including Public Benefit reporting (PB3)

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

Achievements and performance

Summary of the main achievements of the charity during the year.

This report provides an overview of Codford Caterpillars Preschool activities and financial performance for the fiscal year ending 31 July 2023. It highlights our commitment to maintaining high educational standards and adapting to economic challenges, as well as our plans for future improvements to the premises.

Educational Environment: The school is committed to providing a stimulating educational environment for children aged 2-4 years, operating 38 weeks per year. Our program includes a variety of activities tailored to meet the developmental needs of our students and prepare them for the next educational stage.

Enrollment Growth: We began the year with 19 children and experienced a modest increase to 24 by the end of term 6. This growth reflects continued community trust in our educational services.

Facility Plans: Despite economic challenges, we remain committed to renovating the outside of our setting. Plans to upgrade outdoor spaces are in place to provide a more engaging and safer environment for our children.

Financial Impact and Management: The year was financially challenging due to significant utility bills and increased salaries in response to minimum wage hikes. However, our financial strategies have included careful budgeting and adjustments to fee structures to mitigate these effects.

Fundraising and Investments: Continuous fundraising efforts are crucial as we plan to fund renovations and updates to our premises. We aim to strengthen our financial reserves through these initiatives to support our improvement plans.

Future Outlook: In the coming year, we will continue to focus on providing exceptional early childhood education while adapting to economic changes that affect operational costs. Our commitment to upgrading our facilities remains strong, with specific plans to enhance outdoor spaces. We will actively pursue fundraising activities to support these renovations and ensure our setting remains a top choice for local families.

Financial review

The profit of £8,337 has been added to the surplus of fund brought forward resulting in a total retained fund at 31 July 2022 amounting to £32,993.

Contingency reserves are to ensure sound grounding operations. Surplus funds are invested in equipment the building where necessary and feasible.

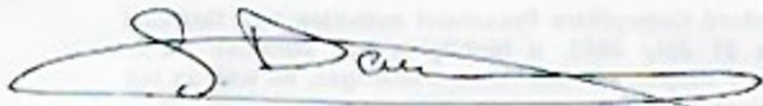
Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2023

The trustees' annual report and the strategic report were approved on 26 April 2024 and signed on behalf of the board of trustees by:



Mrs Davis - Chair
Trustee

Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School

Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of Codford Caterpillars Pre School ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than 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 financial statements 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).

Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School *(continued)*

Year ended 31 July 2023

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.

Sarah Hughes-Williams
Independent Examiner

1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

26 April 2024

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		83,987	83,987	70,598
Investment income		136	136	—
Total income		<u>84,123</u>	<u>84,123</u>	<u>70,598</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		61,768	61,768	54,535
Expenditure on charitable activities		8,073	8,073	2,430
Other expenditure		5,945	5,945	5,722
Total expenditure		<u>75,786</u>	<u>75,786</u>	<u>62,687</u>
Net income		<u>8,337</u>	<u>8,337</u>	<u>7,911</u>
Other recognised gains and losses				
Other gains/(losses)		—	—	(11,444)
Net movement in funds		<u>8,337</u>	<u>8,337</u>	<u>(3,533)</u>
Reconciliation of funds				
Total funds brought forward		24,656	24,656	28,189
Total funds carried forward		<u>32,993</u>	<u>32,993</u>	<u>24,656</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		33,761	25,742
Creditors: amounts falling due within one year	5	558	943
Net current assets		33,203	24,799
Total assets less current liabilities		33,203	24,799
Creditors: amounts falling due after more than one year	6	210	143
Net assets		32,993	24,656
Funds of the charity			
Unrestricted funds		32,993	24,656
Total charity funds	8	32,993	24,656

For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 April 2024, and are signed on behalf of the board by:

Mrs Davis - Chair
Trustee

The notes on pages 9 to 11 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cherry Orchard, Codford, BA12 0PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	350	350

5. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	—	385
Accruals and deferred income	558	558
	558	943

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 July 2023

6. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Social security and other taxes	210	143

7. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £958 (2022: £878).

8. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2022 £	Income £	Expenditure £	Gains and losses £	At 31 Jul 2023 £
General funds	–	84,123	(75,786)	–	8,337
Unrestricted fund 1 & 2 desc in a/cs	24,656	–	–	–	24,656
	<u>24,656</u>	<u>84,123</u>	<u>(75,786)</u>	<u>–</u>	<u>32,993</u>

	At 1 Aug 2021 £	Income £	Expenditure £	Gains and losses £	At 31 Jul 2022 £
General funds	–	70,598	(62,687)	–	7,911
Unrestricted fund 1 & 2 desc in a/cs	28,189	–	–	(11,444)	16,745
	<u>28,189</u>	<u>70,598</u>	<u>(62,687)</u>	<u>(11,444)</u>	<u>24,656</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

9. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	33,761	33,761
Creditors less than 1 year	(558)	(558)
Provisions	(210)	(210)
Net assets	32,993	32,993

	Unrestricted Funds	Total Funds
	£	£
Current assets	25,742	25,742
Creditors less than 1 year	(943)	(943)
Provisions	(143)	(143)
Net assets	24,656	24,656

Codford Caterpillars Pre School

Company Limited by Guarantee

Management Information

Year ended 31 July 2023

Statement of Financial Position	2023	2022
Assets		
Fixed Assets	101,217	101,217
Current Assets	1,112	(1,112)
Total Assets	102,329	100,105
Liabilities		
Current Liabilities	(2,000)	(2,000)
Total Liabilities	(2,000)	(2,000)
Total Equity	100,329	98,105

Statement of Income	2023	2022
Income	101,217	101,217
Expenses	(1,112)	(1,112)
Profit	100,105	100,105

The following pages do not form part of the financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 July 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Fund raising income	3,983	829
Grants receivable type 1	12,582	21,769
Grants receivable type 2	67,422	48,000
	<u>83,987</u>	<u>70,598</u>
Investment income		
Interest Income	136	—
	<u>84,123</u>	<u>70,598</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2023

	2023 £	2022 £
Expenditure		
Costs of other trading activities		
Wages and salaries	55,976	48,944
Pension costs	958	878
Harvest supper expenses	442	–
School trips	72	92
Working materials	1,705	2,436
Food purchases	614	441
Classroom equipment	200	111
Staff training	531	130
Shop costs	146	467
Cleaning materials	724	1,006
Staff travel & expense claims	400	30
	<u>61,768</u>	<u>54,535</u>
Expenditure on charitable activities		
Rent	769	200
Rates and water	273	198
Light and heat	2,028	2,032
Repairs and maintenance	5,003	–
	<u>8,073</u>	<u>2,430</u>
Other expenditure		
General Expenses	200	2,963
Insurance	175	169
Postage	32	42
Printing & Stationery	385	260
Subscriptions	2,130	71
Telephone & Internet	582	563
Advertising & Marketing	471	71
Accountancy	1,807	1,500
Inspection certification	163	83
	<u>5,945</u>	<u>5,722</u>
Total expenditure	<u>75,786</u>	<u>62,687</u>
Net income	<u>8,337</u>	<u>7,911</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2023

	2023 £	2022 £
Expenditure		
Costs of other trading activities		
Wages and salaries	55,976	48,944
Pension costs	958	878
Harvest supper expenses	442	-
School trips	72	92
Working materials	1,705	2,436
Food purchases	614	441
Classroom equipment	200	111
Staff training	531	130
Shop costs	146	467
Cleaning materials	724	1,006
Staff travel & expense claims	400	30
	<u>61,768</u>	<u>54,535</u>
Expenditure on charitable activities		
Rent	769	200
Rates and water	273	198
Light and heat	2,028	2,032
Repairs and maintenance	5,003	-
	<u>8,073</u>	<u>2,430</u>
Other expenditure		
General Expenses	200	2,963
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Postage	32	42
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Subscriptions	2,130	71
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Advertising & Marketing	471	71
Accountancy	1,807	1,500
Inspection certification	163	83
	<u>5,945</u>	<u>5,722</u>
Total expenditure	<u>75,786</u>	<u>62,687</u>
Net income	<u>8,337</u>	<u>7,911</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2023

	2023 £	2022 £
Costs of other trading activities		
Salaries and wages		
Pensions Costs	55,976	48,944
Harvest supper expenses	958	878
School trips	442	—
Working materials	72	92
Food purchases	1,705	2,436
Classroom equipment	614	441
Staff training	200	111
Shop costs	531	130
Cleaning materials	146	467
Staff travel & expense claims	724	1,006
	400	30
	<u>61,768</u>	<u>54,535</u>
Costs of other trading activities	<u>61,768</u>	<u>54,535</u>
Expenditure on charitable activities Activity type 1		
<i>Activities undertaken directly</i>		
Rent on land and rates		
Rates & water	769	200
Light & heat	273	198
	<u>2,028</u>	<u>2,032</u>
	<u>3,070</u>	<u>2,430</u>
Activity type 2		
<i>Activities undertaken directly</i>		
Repairs & Maintenance	5,003	—
	<u>5,003</u>	<u>—</u>
Expenditure on charitable activities	<u>8,073</u>	<u>2,430</u>

CODFORD CATERPILLARS PRE-SCHOOL

England & Wales - Charity number 1026038

Accounts

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1026038

**Codford Caterpillars Pre School
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022**

MACDEES ACCOUNTANCY LTD

Licensed Financial Accountants
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

COMPANY REGISTRATION NUMBER:
CHARITY REGISTRATION NUMBER: 1026038

**Codford Caterpillars Pre School
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2022**

MACDEES ACCOUNTANCY LTD

Licensed Financial Accountants
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2022

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Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name Codford Caterpillars Pre School

Charity registration number 1026038

Company registration number

Principal office and registered office Cherry Orchard
Codford
BA12 0PN

The trustees

Mrs Allison - Secretary
Mrs Blake
Miss Pluess
Mrs Davis (Appointed 1 December 2021)
Mrs Peachey-Derrick (Resigned 31 August 2021)
Mr Park
Mrs Long (Appointed 1 April 2022)
Miss Mounde (Appointed 1 March 2022)
Miss Nash - Chairperson
Mrs Riches
Mrs Self (Appointed 1 September 2021)
Mrs Muckley-Stokes - Treasurer

Independent examiner Sarah Hughes-Williams
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Structure, governance and management

The Chair of the Trustees is responsible for the induction of new Trustees, which includes awareness of a Trustee's responsibilities.

The Charity is administered by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity.

The trustees examine the major risks that the charity may face each financial year and have developed systems to monitor and control these risks to mitigate the impact they may have on the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2022

Objectives and activities

The principal activity of the charity is to enhance the development of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Our main source of income is fees from parents and government funding which comes via the local authority. Fundraising provides extra income. We have a main fundraising event to focus on annually. We remain invested in training our staff and providing suitable equipment and resources to enable our children to reach their full potential.

Surplus funds are held in a deposit account with The Co-operative Bank.

The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the charity exists. The benefits of this are fully compliant with Principles 1a and 1b of the Charity Commission Principles of Public benefit.

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the charity commissions guidance on the public benefit, including Public Benefit: reporting (PB3)

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2022

Achievements and performance

Summary of the main achievements of the charity during the year.

Provide Buildings and Facilities with open space for the education and training of children aged 2-4 years (35 weeks a year).

The pre-school is open 5 days a week during term time. Trained staff care for the children in the purpose built premises, offering a varied programme of activities, suitable to the needs of the children to enable them to develop their full potential and prepare them for school.

Numbers have increased this year. We started September 2021 with 15 children and by the end of term 6 there were 24 children attending the setting.

We unfortunately had a long standing member of staff leave us at the end of last year, so we have employed a new member of staff, who needed refreshing on her skills so time has been spent getting her back up to speed with on the job training.

The sum of £1000 was transferred from the savings account to the current account to top up the funds, to enable us to pay the bills and to buy essentials. We had a modest year, only spending money on the essentials, which has gradually built the balance of the current account over the year.

We also made the decision in term 3 to slightly increase the fees for children at the setting.

Once again, we had hoped to refresh and invest the outside of the building and outside spaces, we chose to postpone this and only spend money on necessities.

The committee have been continually monitoring and reviewing the financial position, with a few small fundraising events taking place throughout the year, a careful approach on expenditure and the fee increase, we are happy that the finances look a lot better at the end of this year, compared to last year.

The focus of the staff and committee has remained to work together to ensure we are providing a happy, safe and varied programme to allow children the opportunity to develop and learn.

Financial review

The profit of £7,911 has been added to the surplus of fund brought forward resulting in a total retained fund at 31 July 2022 amounting to £24,656.

Contingency reserves are to ensure sound grounding operations. Surplus funds are invested in equipment the building where necessary and feasible.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2022

The trustees' annual report and the strategic report were approved on 21 February 2023 and signed on behalf of the board of trustees by:

S. Nash

Miss Nash - Chairperson
Trustee

Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School

Year ended 31 July 2022

I report to the trustees on my examination of the financial statements of Codford Caterpillars Pre School ('the charity') for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than 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 financial statements 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).

Codford Caterpillars Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillars Pre School *(continued)*

Year ended 31 July 2022

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.

Sarah Hughes-Williams
Independent Examiner

1 Pennys Lane
Wilton
Salisbury
Wiltshire
SP2 0BE

21 February 2023

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		70,598	70,598	46,820
Investment income		—	—	32
Total income		<u>70,598</u>	<u>70,598</u>	<u>46,852</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		54,535	54,535	50,238
Expenditure on charitable activities		2,430	2,430	2,218
Other expenditure		5,722	5,722	5,840
Total expenditure		<u>62,687</u>	<u>62,687</u>	<u>58,296</u>
Net income/(expenditure)		<u>7,911</u>	<u>7,911</u>	<u>(11,444)</u>
Other recognised gains and losses				
Other gains/(losses) user defined 2		(11,444)	(11,444)	28,189
Net movement in funds		<u>(3,533)</u>	<u>(3,533)</u>	<u>16,745</u>
Reconciliation of funds				
Total funds brought forward		28,189	28,189	—
Total funds carried forward		<u>24,656</u>	<u>24,656</u>	<u>16,745</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Position

31 July 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		25,742	17,504
Creditors: amounts falling due within one year	5	943	602
Net current assets		<u>24,799</u>	<u>16,902</u>
Total assets less current liabilities		24,799	16,902
Creditors: amounts falling due after more than one year	6	143	157
Net assets		<u>24,656</u>	<u>16,745</u>
Funds of the charity			
Unrestricted funds		24,656	16,745
Total charity funds	8	<u>24,656</u>	<u>16,745</u>

For the year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 February 2023, and are signed on behalf of the board by:

Miss Nash - Chairperson
Trustee

The notes on pages 9 to 11 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cherry Orchard, Codford, BA12 0PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>350</u>	<u>350</u>

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	385	242
Accruals and deferred income	<u>558</u>	<u>360</u>
	<u>943</u>	<u>602</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

6. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Social security and other taxes	<u>143</u>	<u>157</u>

7. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £878 (2021: £1,051).

8. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2021	Income	Expenditure	Gains and losses	At 31 Jul 2022
	£	£	£	£	£
General funds	–	70,598	(62,687)	–	7,911
Unrestricted fund 2 - desc in a/cs	<u>28,189</u>	<u>–</u>	<u>–</u>	<u>(11,444)</u>	<u>16,745</u>
	<u>28,189</u>	<u>70,598</u>	<u>(62,687)</u>	<u>(11,444)</u>	<u>24,656</u>

	At 1 Aug 2020	Income	Expenditure	Gains and losses	At 31 Jul 2021
	£	£	£	£	£
General funds	–	46,852	(58,296)	–	(11,444)
Unrestricted fund 2 - desc in a/cs	<u>–</u>	<u>–</u>	<u>–</u>	<u>28,189</u>	<u>28,189</u>
	<u>–</u>	<u>46,852</u>	<u>(58,296)</u>	<u>28,189</u>	<u>16,745</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

9. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	25,742	25,742
Creditors less than 1 year	(943)	(943)
Provisions	(143)	(143)
Net assets	<u>24,656</u>	<u>24,656</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	17,504	17,504
Creditors less than 1 year	(602)	(602)
Provisions	(157)	(157)
Net assets	<u>16,745</u>	<u>16,745</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Management Information

Year ended 31 July 2022

The following pages do not form part of the financial statements.

Codford Caterpillars Pre School
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 July 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Fund raising income	829	3,627
Grants receivable type 1	21,769	657
Grants receivable type 2	48,000	42,536
	<u>70,598</u>	<u>46,820</u>
Investment income		
Interest Income	—	32
	<u>—</u>	<u>32</u>
Total Income	<u>70,598</u>	<u>46,852</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2022

	2022 £	2021 £
Expenditure		
Costs of other trading activities		
Wages and salaries	48,944	45,796
Pension costs	878	1,051
School trips	92	6
Working materials	2,436	785
Food purchases	441	611
Classroom equipment	111	242
Staff training	130	631
Shop costs	467	90
Gifts for pupils	—	31
Cleaning materials	1,006	995
Staff travel & expense claims	30	—
	<u>54,535</u>	<u>50,238</u>
Expenditure on charitable activities		
Rent	200	100
Rates and water	198	90
Light and heat	2,032	2,028
	<u>2,430</u>	<u>2,218</u>
Other expenditure		
General Expenses	2,963	1,085
Insurance	169	826
Postage	42	42
Printing & Stationery	260	245
Subscriptions	71	141
Telephone & Internet	563	355
Advertising & Marketing	71	1,502
Accountancy	1,500	1,440
Inspection certification	83	204
	<u>5,722</u>	<u>5,840</u>
Total expenditure	<u>62,687</u>	<u>58,296</u>
Net income/(expenditure)	<u>7,911</u>	<u>(11,444)</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2022

	2022	2021
	£	£
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Salaries and wages	48,944	45,796
Pensions Costs	878	1,051
School trips	92	6
Working materials	2,436	785
Food purchases	441	611
Classroom equipment	111	242
Staff training	130	631
Shop costs	467	90
Gifts for pupils	-	31
Cleaning materials	1,006	995
Staff travel & expense claims	30	-
	<u>54,535</u>	<u>50,238</u>
Costs of other trading activities	<u>54,535</u>	<u>50,238</u>
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Rent on land and rates	200	100
Direct charitable activity 1 - rates & water	198	90
Direct charitable activity 1 - light & heat	2,032	2,028
	<u>2,430</u>	<u>2,218</u>
Expenditure on charitable activities	<u>2,430</u>	<u>2,218</u>

CODFORD CATERPILLARS PRE-SCHOOL

England & Wales - Charity number 1026038

Accounts

0x

**Codford Caterpillars Pre School
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2021**

MACDEES ACCOUNTANCY LTD

Licensed Financial Accountants

1 Pennys Lane

Wilton

Salisbury

Wiltshire

SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2021

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Codford Caterpillers Pre School

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 July 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2021.

Reference and administrative details

Registered charity name Codford Caterpillers Pre School

Charity registration number 1026038

Company registration number

Principal office and registered office Cherry Orchard
Codford
BA12 0PN

The trustees

Mrs Allison - Secretary
Miss Pluess
Mrs Peachey-Derrick
Mr Park
Mrs Kennedy - Secretary
Miss Nash - Chairperson
Mrs Riches
Mrs Muckley-Stokes - Treasurer

Independent examiner Sarah Hughes-Williams
1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Structure, governance and management

The Chair of the Trustees is responsible for the induction of new Trustees, which includes awareness of a Trustee's responsibilities.

The Charity is administrated by the trustees. The trustees meet regularly during the year and receive reports on the state and developments of the affairs of the charity.

The trustees examine the major risks that the charity may face each financial year and have developed systems to monitor and control these risks to mitigate the impact they may have on the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Objectives and activities

The principal activity of the charity is to enhance the development of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Our main source of income is fees from parents and government funding which comes via the local authority. Fundraising provides extra income. We have a main fundraising event to focus on annually. We remain invested in training our staff and providing suitable equipment and resources to enable our children to reach their full potential.

Surplus funds are held in a deposit account with The Co-operative Bank.

The paragraphs below set out our activities, achievements and performance during the year, which are directly related to the objectives and purposes for which the charity exists. The benefits of this are fully compliant with Principles 1a and 1b of the Charity Commission Principles of Public benefit.

The trustees confirm that they have complied with the duty in s17(5) of the Charities Act 2011 to have due regard to the charity commissions guidance on the public benefit, including Public Benefit: reporting (PB3)

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Codford Caterpillars Pre School

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 July 2021

Achievements and performance

Summary of the main achievements of the charity during the year.

Provide Buildings and Facilities with open space for the education and training of children aged 2-4 years (35 weeks a year).

The pre-school is open 5 days a week during term time. Trained staff care for the children in the purpose build premises, offering a varied programme of activities, suitable to the needs of the children to enable them to develop their full potential and prepare them for school.

Numbers were low this year. In October 2020 our occupancy was 23% with 9 children attending the setting, some only for half days. Numbers slowly increased through the year with 12 children attending in Term 4 and finishing with 18 children in Term 6.

The pre-school has continued to work hard to manage and deal with the effects of the coronavirus pandemic on the setting and to ensure the pre-school remains viable.

Financially coronavirus has had a big impact on the setting, a loss of private fees and reduction in council funding during the lockdown period, couple with fundraising events being difficult to hold during the unprecedented time have all played their part. We were able to do a few small fundraising events but not our big fundraiser that raises the most funds. The committee have been continually monitoring and reviewing the financial position. Moving forward grants are being looked into and we hope to be able to hold more fundraising events to boost the finances.

We had hoped to refresh and invest in the outside of the building and outside spaces but as it has been a tough financial year this has been postponed to a later date, when fundraising will be easier and numbers pick up.

The focus of the staff and committee has remained to work together to ensure we are providing a happy, safe and varied programme to allow children the opportunity to develop and learn.

Financial review

The loss of £11444 has been added to the surplus of fund brought forward resulting in a total retained fund at 31 July 2019 amounting to £16745.

Contingency reserves are to ensure sound grounding op operations. Surplus funds are invested in equipment the building where necessary and feasible.

The trustees' annual report and the strategic report were approved on 14 April 2022 and signed on behalf of the board of trustees by:



Miss Nash - Chairperson
Trustee

Codford Caterpillers Pre School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Codford Caterpillers Pre School

Year ended 31 July 2021

I report to the trustees on my examination of the financial statements of Codford Caterpillers Pre School ('the charity') for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than 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 financial statements 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.

Sarah Hughes-Williams
Independent Examiner

1 Pennys Lane
Wilton
Salisbury
Wilts
SP2 0BE

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies		46,820	46,820	52,169
Investment income		32	32	740
Total income		<u>46,852</u>	<u>46,852</u>	<u>52,909</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities		50,238	50,238	50,549
Expenditure on charitable activities		2,218	2,218	3,567
Other expenditure		5,840	5,840	5,839
Total expenditure		<u>58,296</u>	<u>58,296</u>	<u>59,955</u>
Net expenditure		<u>(11,444)</u>	<u>(11,444)</u>	<u>(7,046)</u>
Other recognised gains and losses				
Other gains/(losses)		28,189	28,189	–
Net movement in funds		<u>16,745</u>	<u>16,745</u>	<u>(7,046)</u>
Reconciliation of funds				
Total funds brought forward		–	–	35,235
Total funds carried forward		<u>16,745</u>	<u>16,745</u>	<u>28,189</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 9 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Statement of Financial Position

31 July 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		17,504	29,426
Creditors: amounts falling due within one year	5	<u>602</u>	<u>1,010</u>
Net current assets		<u>16,902</u>	<u>28,416</u>
Total assets less current liabilities		16,902	28,416
Provisions	6	<u>157</u>	<u>227</u>
Net assets		<u>16,745</u>	<u>28,189</u>
Funds of the charity			
Unrestricted funds		<u>16,745</u>	<u>28,189</u>
Total charity funds	8	<u>16,745</u>	<u>28,189</u>

For the year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 April 2022, and are signed on behalf of the board by:

Miss Nash - Chairperson
Trustee

The notes on pages 7 to 9 form part of these financial statements.

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cherry Orchard, Codford, BA12 0PN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	350	350

5. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	242	660
Accruals and deferred income	360	350
	<u>602</u>	<u>1,010</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

6. Provisions

	Pensions and similar obligations £
At 1 August 2020	–
Transfers	157
At 31 July 2021	<u>157</u>

7. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,051 (2020: £1,149).

8. Analysis of charitable funds

Unrestricted funds

	At 1 August 2020 £	Income £	Expenditure £	Gains and losses £	At 31 July 20 21 £
General funds	–	46,852	(58,296)	–	(11,444)
Unrestricted fund	–	–	–	28,189	28,189
	<u>–</u>	<u>46,852</u>	<u>(58,296)</u>	<u>28,189</u>	<u>16,745</u>

	At 1 August 2019 £	Income £	Expenditure £	Gains and losses £	At 31 July 2020 £
General funds	–	52,909	(59,955)	–	(7,046)
Unrestricted fund	35,235	–	–	–	35,235
	<u>35,235</u>	<u>52,909</u>	<u>(59,955)</u>	<u>–</u>	<u>28,189</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2021

9. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	17,504	17,504
Creditors less than 1 year	(602)	(602)
Provisions	(157)	(157)
Net assets	<u>16,745</u>	<u>16,745</u>

	Unrestricted Funds £	Total Funds 2020 £
Current assets	29,426	29,426
Creditors less than 1 year	(1,010)	(1,010)
Provisions	(227)	(227)
Net assets	<u>28,189</u>	<u>28,189</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Management Information

Year ended 31 July 2021

The following pages do not form part of the financial statements.

Codford Caterpillars Pre School
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 July 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Fund raising income	3,627	586
Grants receivable	657	543
Grants receivable	<u>42,536</u>	<u>51,040</u>
	<u>46,820</u>	<u>52,169</u>
Investment income		
Interest Income	<u>32</u>	<u>740</u>
Total Income	<u>46,852</u>	<u>52,909</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 July 2021

	2021 £	2020 £
Expenditure		
Costs of other trading activities		
Wages and salaries	45,796	45,184
Pension costs	1,051	1,149
School trips	6	107
Working materials	785	220
Food purchases	611	1,015
Classroom equipment	242	2,079
Staff training	631	149
Shop costs	90	131
Gifts for pupils	31	35
Cleaning materials	995	370
Staff travel & expense claims	–	110
	<u>50,238</u>	<u>50,549</u>
Expenditure on charitable activities		
Rent	100	548
Rates and water	90	171
Light and heat	2,028	2,848
	<u>2,218</u>	<u>3,567</u>
Other expenditure		
General Expenses	1,085	278
Insurance	826	1,687
Postage	42	29
Printing & Stationery	245	530
Subscriptions	141	647
Telephone & Internet	355	699
Advertising & Marketing	1,502	111
Accountancy	1,440	1,810
Inspection certification	204	48
	<u>5,840</u>	<u>5,839</u>
Total expenditure	<u>58,296</u>	<u>59,955</u>
Net expenditure	<u>(11,444)</u>	<u>(7,046)</u>

Codford Caterpillars Pre School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Salaries and wages	45,796	45,184
Pensions Costs	1,051	1,149
School trips	6	107
Working materials	785	220
Food purchases	611	1,015
Classroom equipment	242	2,079
Staff training	631	149
Shop costs	90	131
Gifts for pupils	31	35
Cleaning materials	995	370
Staff travel & expense claims	-	110
	<u>50,238</u>	<u>50,549</u>
Costs of other trading activities	<u>50,238</u>	<u>50,549</u>
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Rent on land and rates	100	548
Direct charitable activity - rates & water	90	171
Direct charitable activity - light & heat	2,028	2,848
	<u>2,218</u>	<u>3,567</u>
Expenditure on charitable activities	<u>2,218</u>	<u>3,567</u>
