THE CRYPT PRE-SCHOOL

England & Wales · Charity number 1031570

Details

Other names	FALMOUTH COMMUNITY PRE SCHOOL PLAYGROUP, FALMOUTH PRE SCHOOL COMMUNITY PLAYGROUP, THE CRYPT PRESCHOOL
Status	Registered
Legal form	Other
Registered	1994-01-26
Register	View on the Charity Commission register

Contact

Address	St. Marys Church Killigrew Street Falmouth Cornwall TR11 3PR
Phone	01326 210900
Email	THECRYPT.FAL01@BTCONNECT.COM
Website	www.thecryptpreschool.co.uk

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: To advance the education of children below compulsory school age by:a) providing safe and satisfying group play, in which parents have the right to take partb) encouraging other charitable activities through which parents may help the childrenc) furthering the aims of the Pre-school Playgroups Association

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£87,741	£89,031	-	-
2024-08-31	£90,121	£80,991	-	-
2023-08-31	£75,115	£71,129	-	-
2022-08-31	£65,980	£68,769	-	-
2021-08-31	£63,975	£74,383	-	-
2020-08-31	£135,349	£137,980	-	-

Trustees

Name	Role	Appointed
Amy James		2025-11-10
Hattie Watson		2025-11-10
Kezia Black		2019-11-07

THE CRYPT PRE-SCHOOL

England & Wales - Charity number 1031570

Accounts

Charity registration number 1031570

CRYPT PRE- SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

CRYPT PRE- SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Ella Porter	(Appointed 11 November 2024)
	Chelsea Morrell	(Appointed 11 November 2024)
	Kezia Black	
	Mr Thomas Watson	(Appointed 11 November 2024)
Charity number	1031570	
Independent examiner	TC Group Vivian House Newham Road Truro Cornwall United Kingdom TR1 2DP	

CONTENTS

The trustees' present their annual report and financial statements for the year ended 31 August 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The preschool aims to enhance the development and education of children primarily under statutory school age by providing play, education, and care facilities. Through parental engagement, we aim to support and encourage families to meet their children's needs.
Our objectives are set to reflect our educational aims and the preschool's ethos of nurturing creativity. To do this, we adhere to the Early Years Foundation Stage Framework. The preschool has seen an increase in children with Special Educational Needs. Therefore, our objectives were to meet these children's needs and work effectively with families to improve their educational abilities. To do this, we:

a. Ensure we have a fully trained team of Early Years Practitioners.
b. Utilise a key person approach to ensure children receive personalised education plans and activities that support them in overcoming barriers.
c. Provide a safe, stimulating environment that encourages learning.
d. Develop positive relationships with parents, providing information, support, and guidance when required.
e. Liaise with other professionals and services where necessary and incorporate information received into the children's educational plans.
f. Adjust our learning environment to meet the diverse and changing needs of the children.
g. Work to ensure the preschool remains financially viable.

Public benefit
In all our work, we regard the guidance issued by the Charity Commission on public benefit. Specifically, we provide an open and inclusive environment providing high-quality education to all preschool-aged children regardless of additional or special needs.

The Crypt Preschool continues to operate under the Preschool Learning Alliance Model Constitution under the powers given under the Charities Act 2011, dated the 22nd May 2015.

The preschool aims to enhance the development and education of children primarily under statutory school age by providing play, education, and care facilities. Through parental engagement, we aim to support and encourage families to provide for the needs of their children.

The trustees' have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

Significant activities and achievements against objectives

The Crypt has successfully maintained a trained staff team. This staff team has ensured that children continue to thrive at the preschool and is working hard to ensure school readiness for all children transitioning this year. The school continues to provide an inclusive environment for children with additional needs and has good relationships with parents and other professionals.
The committee was more stable this year, but there are still difficulties with completing OFSTED paperwork. These difficulties have and do put members off. We are currently exploring ways to address this in the coming year and hope to have a more streamlined onboarding system for new members.

Financial review

Financial position

This year, The Crypt worked to increase its surplus, ensuring that it always has a month's expenditure in reserve. It ended the year with £7,381 in the bank, a reduction from the previous year, increasing the risk of cash flow problems. We will need to plan carefully for the increase in minimum wage. Our wages bill increased by £6,751 this year, and it is set to grow further next year. Therefore, we may need to reduce external activities and providers whilst we assess the effects of wage and price increases.
Our income decreased by £2,379 this year, mostly from LA grants. Regarding fundraising, we raised £864 this year, which is an decrease of £387 from the previous year.
Regarding the risks facing the charity, our primary concerns are the reduced private fee income, the increase in the minimum wage, and potential increases in food and other costs. The Crypt is somewhat protected due to its location within a church. However, food, equipment, and material prices, as well as a lack of staff, may be of concern over the coming year.

Reserves policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees' consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the ’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees' who served during the year and up to the date of signature of the financial statements were:

Rowenna Brock	(Resigned 10 November 2025)
Ella Porter	(Appointed 11 November 2024)
Chelsea Morrell	(Appointed 11 November 2024)
Courtney Kotze	(Resigned 1 September 2025)
Kezia Black	
Mr Thomas Watson	(Appointed 11 November 2024)

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees'.

....

Kezia Black

Date: 24.06.2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF CRYPT PRE- SCHOOL

I report to the trustees' on my examination of the financial statements of Crypt Pre- school (the) for the year ended 31 August 2025.

Responsibilities and basis of report
As the trustees' of the   you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the ’s financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Mrs R Thomas
TC Group Ltd

Vivian House
Newham Road
Truro
Cornwall
TR1 2DP
United Kingdom

Dated: ....

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	**3**	75,611	72,983
Charitable activities	**4**	11,247	15,885
Other trading activities	**5**	864	1,251
Investments	**6**	19	2
Total income		87,741	90,121
Expenditure on:			
Charitable activities		88,621	80,556
Other expenditure		410	435
Total expenditure		89,031	80,991
Net income/(expenditure) and movement in funds		(1,290)	9,130
Reconciliation of funds:			
Fund balances at 1 September 2024		14,013	4,883
Fund balances at 31 August 2025		12,723	14,013

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

CRYPT PRE- SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**9**		609		811
Current assets					
Debtors	**10**	7,328		-	
Cash at bank and in hand		7,381		13,895	
		14,709		13,895	
Creditors: amounts falling due within one year	**11**	(2,595)		(693)	
Net current assets			12,114		13,202
Total assets less current liabilities			12,723		14,013
Net assets excluding pension liability			12,723		14,013
The funds of the					
Unrestricted funds			12,723		14,013
			12,723		14,013

The financial statements were approved by the trustees' on ....

....
Kezia Black

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees' in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% Reducing Balance
Plant and equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the ’s contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the ’s accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable Activities	75,611	72,983

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activites		
Sale of goods	11,247	15,885

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	864	1,251

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	19	2

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	203	270

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Total
	£	£	£
Cost			
At 1 September 2024	2,315	2,727	5,042
At 31 August 2025	2,315	2,727	5,042
Depreciation and impairment			
At 1 September 2024	2,006	2,225	4,231
Depreciation charged in the year	77	125	202
At 31 August 2025	2,083	2,350	4,433
Carrying amount			
At 31 August 2025	232	377	609
At 31 August 2024	309	502	811

10 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	4,249	-
Other debtors	3,079	-
	7,328	-

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	128	-
Accruals and deferred income	2,467	693
	2,595	693

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	14,013	87,741	(89,031)	12,723

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	4,883	90,121	(80,991)	14,013

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Document Activity Report

Document Sent	Fri, 19 Jun 2026 08:26:57 GMT
Document Approval Status	Pending

Approval Activity Summary

Kezia Black	Pending

Document Activity History

Document history shows most recent activity first

Date	Activity
Fri, 19 Jun 2026 08:40:40 GMT	Kezia Black viewed the document
Fri, 19 Jun 2026 08:37:18 GMT	Kezia Black viewed the document

Accounts

Charity registration number 1031570

CRYPT PRE- SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees'	Simon Locke Rowenna Brock Ella Porter Chelsea Morrell Courtney Kotze Kezia Black
Charity number	1031570
Independent examiner	TC Group Vivian House Newham Road Truro Cornwall United Kingdom TR1 2DP

CONTENTS

CRYPT PRE- SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees' present their annual report and financial statements for the year ended 31 August 2024.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

Our objectives are set to reflect our educational aims and the ethos of the preschool, which is to nurture creativity. To do this, we adhere to the Early Year Foundation Stage Framework. The preschool has seen an increase in children with Special Educational Needs. Therefore, our objectives were to meet these children's needs and work effectively with families to improve their educational abilities. To do this we:

a) Ensure we have a fully trained team of Early Years Practitioners.
b) Utilise a key person approach to ensure children receive personalised education plans and activities that support them in overcoming barriers.
c) Provide a safe and stimulating environment to encourage learning.
d) Develop positive relationships with parents, providing information, support, and guidance when required.
e) Liaise with other professionals and services where necessary and incorporate information received into the children's educational plans.
f) Adjust our learning environment to meet the diverse and changing needs of the children.
g) Work to ensure the preschool remains financially viable.

Public benefit

In all our work, we regard the guidance issued by the Charity Commission on public benefit. Specifically, we provide an open and inclusive environment providing high-quality education to all preschool-aged children regardless of additional or special needs.

The Crypt Preschool continues to operate under the Preschool Learning Alliance Model Constitution under the powers given under the Charities Act 2011, dated the 22nd May 2015.

The preschool aims to enhance the development and education of children primarily under statutory school age by providing play, education, and care facilities. Through parental engagement, we aim to support and encourage families to provide for the needs of their children.

Public benefit

The trustees' have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

Achievements and performance

Significant activities and achievements against objectives

Charitable activities

The Crypt has successfully maintained a trained staff team. This staff team has ensured that children continue to thrive at the preschool, and they are working hard to reduce the impact of Covid 19 on school readiness. The key worker approach continues to work effectively, and staff are utilising the new EYFS framework. The number of children with special educational needs has increased over the past year, and the staff are working to support these children and their families.

There were several difficulties with recruiting and retaining committee members throughout this year, which delayed decision-making and made planning difficult. To reduce the risk of this happening again, new parents were advised at the open day of the importance of the committee and encouraged to attend the AGM.

Financial review

Financial position

This year, The Crypt worked to increase its surplus, ensuring that it always has a month's expenditure in reserve. It ended the year with £13,895 in the bank and cash in hand. This represents an improvement from the previous year, meaning that next year we will be better equipped to meet the changing demands of our families. It also ensures that we can respond to the increase in minimum wage. Our wages bill increased by £6,637 this year, and it is set to grow further next year. Therefore, having a surplus will ensure that we can respond to the changing financial climate.

Our income increased by £15,006 this year, mostly from LA grants. Regarding fundraising, we raised £1,000 this year, which is an increase of £50 from the previous year.

Regarding the risks facing the charity, our primary concerns are the low annual increases in government funding for childcare places, the increasing minimum wage, and inflation. The Crypt is somewhat protected due to its location within a church. However, food prices and a lack of staff may be of concern over the coming years.

Reserves policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees' consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the ’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees' who served during the year and up to the date of signature of the financial statements were:

Simon Locke	
Rowenna Brock	
Mrs J Marshall	(Resigned 1 September 2023)
Ella Porter	
Chelsea Morrell	
Courtney Kotze	
Kezia Black	

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees'.

....
Kezia Black

Date: ....

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF CRYPT PRE- SCHOOL

I report to the trustees' on my examination of the financial statements of Crypt Pre- school (the) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees' of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the ’s financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

TC Group

Vivian House
Newham Road
Truro
Cornwall
TR1 2DP
United Kingdom

Dated: ....

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities	**3**	72,983	60,255
Charitable activities	**4**	15,885	13,748
Other trading activities	**5**	1,251	1,112
Investments	**6**	2	-
Total income		90,121	75,115
Expenditure on:			
Charitable activities		80,556	70,818
Other expenditure		435	311
Total expenditure		80,991	71,129
Net income and movement in funds		9,130	3,986
Reconciliation of funds:			
Fund balances at 1 September 2023		4,883	897
Fund balances at 31 August 2024		14,013	4,883

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

CRYPT PRE- SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**9**		811		1,082
Current assets					
Debtors	**10**	-		2,096	
Cash at bank and in hand		13,895		2,534	
		13,895		4,630	
Creditors: amounts falling due within one year	**11**	(693)		(829)	
Net current assets			13,202		3,801
Total assets less current liabilities			14,013		4,883
Net assets excluding pension liability			14,013		4,883
The funds of the					
Unrestricted funds			14,013		4,883
			14,013		4,883

The financial statements were approved by the trustees' on ....

....
Kezia Black

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees' in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	25% Reducing Balance
Plant and equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the ’s contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the ’s accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable Activities	72,983	60,255

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activites		
Sale of goods	15,885	13,748

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	1,251	1,112

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2	-

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	270	360

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Total
	£	£	£
Cost			
At 1 September 2023	2,315	2,727	5,042
At 31 August 2024	2,315	2,727	5,042
Depreciation and impairment			
At 1 September 2023	1,903	2,058	3,961
Depreciation charged in the year	103	167	270
At 31 August 2024	2,006	2,225	4,231
Carrying amount			
At 31 August 2024	309	502	811
At 31 August 2023	413	669	1,082

10 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	-	2,096

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	169
Accruals and deferred income	693	660
	693	829

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	4,883	90,121	(80,991)	14,013

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	897	75,115	(71,129)	4,883

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Document Activity Report

Document Sent	Mon, 09 Mar 2026 14:25:06 GMT
Document Approval Status	Approved

Approval Activity Summary

Kezia Black	Approved	Mon, 09 Mar 2026 21:05:29 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Thu, 12 Mar 2026 21:27:02 GMT	Kezia Black viewed the document
Mon, 09 Mar 2026 21:05:01 GMT	Kezia Black viewed the document

THE CRYPT PRE-SCHOOL

England & Wales - Charity number 1031570

Accounts

REGISTERED CHARITY NUMBER: 1031570

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

FOR

CRYPT PRE- SCHOOL

Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

CRYPT PRE- SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our Aims

The Crypt Preschool continues to operate under the Preschool Learning Alliance Model Constitution under the powers given under the Charities Act 2011, dated the 22nd May 2015.

The preschool aims to enhance the development and education of children primarily under statutory school age by providing play, education, and care facilities. Through parental engagement, we aim to support and encourage families to provide for the needs of their children.

OBJECTIVES AND ACTIVITIES
Objectives and aims
Our objectives are set to reflect our educational aims and the ethos of the preschool, which is to nurture creativity. To do this, we adhere to the Early Year Foundation Stage Framework. The preschool has seen an increase in children with Special Educational Needs. Therefore, our objectives were to meet these children's needs and work effectively with families to improve their educational abilities. To do this we:

a) Ensure we have a fully trained team of Early Years Practitioners.
b) Utilise a key person approach to ensure children receive personalised education plans and activities that support them in overcoming barriers.
c) Provide a safe and stimulating environment to encourage learning.
d) Develop positive relationships with parents, providing information, support, and guidance when required.
e) Liaise with other professionals and services where necessary and incorporate information received into the children's educational plans.
f) Adjust our learning environment to meet the diverse and changing needs of the children.
g) Work to ensure the preschool remains financially viable.

Public benefit
In all our work, we regard the guidance issued by the Charity Commission on public benefit. Specifically, we provide an open and inclusive environment providing high-quality education to all preschool-aged children regardless of additional or special needs.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The Crypt has successfully maintained a trained staff team. This staff team has ensured that children continue to thrive at the preschool, and they are working hard to reduce the impact of Covid 19 on school readiness. The key worker approach continues to work effectively, and staff are utilising the new EYFS framework. The number of children with special educational needs has increased over the past year, and the staff are working to support these children and their families.

There were several difficulties with recruiting and retaining committee members throughout this year, which delayed decision-making and made planning difficult. To reduce the risk of this happening again, new parents were advised at the open day of the importance of the committee and encouraged to attend the AGM.

CRYPT PRE- SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

FINANCIAL REVIEW

Financial position

Due to changes in invoicing, it is now possible to track unpaid invoices. This has resulted in us having aged debtors. We are working to recoup these debts and improving our invoicing system to ensure payments are chased more efficiently.

This year, The Crypt worked to increase its surplus to always have a month's expenditure in reserve. It ended the year with £2534 in the bank. This is an improvement from the previous year, but further work is required. Our income increased by £9135 this year, mostly from private fees. Regarding fundraising, we raised £1112 this year, which is an increase of £177 from the previous year.

Regarding the risks facing the charity, our primary concerns are the low annual increases in government funding for childcare places, the increasing minimum wage, and inflation. The Crypt is somewhat protected due to being part of a church. However, food prices and a lack of staff may be of concern over the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1031570

Principal address

St Mary's Church
Killigrew Street
FALMOUTH
Cornwall
TR11 3PR

Trustees

L Bellamy (resigned 10/11/2022)
K Black
R Brock
S Locke (appointed 20/3/2023)

Independent Examiner

Mrs R Thomas
Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

Approved by order of the board of trustees on 9th Nov 2023 and signed on its behalf by:

K Black - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRYPT PRE- SCHOOL

Independent examiner's report to the trustees of Crypt Pre- school
I report to the charity trustees on my examination of the accounts of Crypt Pre- school (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mrs R Thomas

Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

Date: 30/4/24

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		74,003	65,041
Other trading activities	2	1,112	939
Total		75,115	65,980
EXPENDITURE ON			
Raising funds		311	214
Charitable activities			
Charitable activities		69,153	67,058
Governance costs		1,665	1,497
Total		71,129	68,769
NET INCOME/(EXPENDITURE)		3,986	(2,789)
RECONCILIATION OF FUNDS			
Total funds brought forward		897	3,686
TOTAL FUNDS CARRIED FORWARD		4,883	897

The notes form part of these financial statements

CRYPT PRE- SCHOOL

BALANCE SHEET
31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	1,081	1,442
CURRENT ASSETS			
Debtors	6	2,097	-
Cash at bank and in hand		2,534	679
		4,631	679
CREDITORS			
Amounts falling due within one year	7	(829)	(1,224)
NET CURRENT ASSETS		3,802	(545)
TOTAL ASSETS LESS CURRENT LIABILITIES		4,883	897
NET ASSETS		4,883	897
FUNDS	8		
Unrestricted funds		4,883	897
TOTAL FUNDS		4,883	897

The financial statements were approved by the Board of Trustees and authorised for issue on 9th Nov 2023 and were signed on its behalf by:

K Black - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Improvements to property	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,112	939

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	65,041
Other trading activities	939
Total	65,980
EXPENDITURE ON	
Raising funds	214
Charitable activities	
Charitable activities	67,058
Governance costs	1,497
Total	68,769
NET INCOME/(EXPENDITURE)	(2,789)
RECONCILIATION OF FUNDS	
Total funds brought forward	3,686
TOTAL FUNDS CARRIED FORWARD	897

continued...

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 September 2022 and 31 August 2023	2,315	2,727	5,042
DEPRECIATION			
At 1 September 2022	1,765	1,835	3,600
Charge for year	138	223	361
At 31 August 2023	1,903	2,058	3,961
NET BOOK VALUE			
At 31 August 2023	412	669	1,081
At 31 August 2022	550	892	1,442

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,097	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	89
Taxation and social security	-	218
Other creditors	829	917
	829	1,224

8. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	897	3,986	4,883
TOTAL FUNDS	897	3,986	4,883

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,115	(71,129)	3,986
TOTAL FUNDS	75,115	(71,129)	3,986

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	3,686	(2,789)	897
TOTAL FUNDS	3,686	(2,789)	897

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,980	(68,769)	(2,789)
TOTAL FUNDS	65,980	(68,769)	(2,789)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	3,686	1,197	4,883
TOTAL FUNDS	3,686	1,197	4,883

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,095	(139,898)	1,197
TOTAL FUNDS	141,095	(139,898)	1,197

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,112	939
Charitable activities		
Early years funding	60,255	57,220
Registration fees	13,748	7,821
	74,003	65,041
Total incoming resources	75,115	65,980
EXPENDITURE		
Other trading activities		
Purchases	311	214
Charitable activities		
Wages	58,260	56,309
Pensions	468	365
Rent	3,800	3,800
Insurance	827	784
Telephone	1,073	431
Repairs and maintenance	457	243
Sundries	942	910
Milk and food	920	792
Materials and equipment	1,159	1,516
Advertising	-	520
Staff training	264	45
Cleaning	523	513
Staff Entertaining	100	-
Improvements to property	137	183
Plant and machinery	223	297
	69,153	66,708
Support costs		
Governance costs		
Accountancy and legal fees	645	364
Professional fees	1,020	1,483
	1,665	1,847
Total resources expended	71,129	68,769
Net income/(expenditure)	3,986	(2,789)

This page does not form part of the statutory financial statements

THE CRYPT PRE-SCHOOL

England & Wales - Charity number 1031570

Accounts

REGISTERED CHARITY NUMBER: 1031570

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

FOR

CRYPT PRE- SCHOOL

Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

CRYPT PRE- SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

CRYPT PRE- SCHOOL

CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

Our Aims

The Crypt Pre-School continues to operate undre the Pre-School learning alliance model constitution under the powers given under the Charities Act 2011 and dated the 22nd May 2015.

The Pre-School aims to enhance the development and education of children primarily under statutory school age by providing play, education, and care facilities. Through parental engagement, we aim to support and encourage families to provide for the needs of children.

Objectives

Our objectives are set to reflect our educational aims and the ethos of the preschool, which is to nurture creativity. To do this, we adhere to the Early Year Foundation Stage Framework. The preschool has seen an increase in children with Special Educational Needs. Therefore, our objectives were to meet these children's needs and work effectively with families to improve their educational abilities. To do this we:

a) Ensure we have a fully trained team of Early Years Practitioners.
b) Utilise a key person approach to ensure children receive personalised education plans and activities that support them in overcoming barriers.
c) Provide a safe and stimulating environment to encourage learning.
d) Develop positive relationships with parents, providing information, support, and guidance when required.
e) Liaise with other professionals and services where necessary and incorporate information received into the children's educational plans.
f) Adjust our learning environment to meet the diverse and changing needs of the children.
g) Work to ensure the preschool remains financially viable.

Public Benefit

In all our work, we regard the guidance issued by the Charity Commission on public benefit. Specifically, we provide an open and inclusive environment providing high-quality education to all preschool-aged children regardless of additional or special needs.

CRYPT PRE- SCHOOL

OPERATING AND FINANCIAL REVIEW
FOR THE YEAR ENDED 31 AUGUST 2022

Performance

The Crypt has successfully maintained a trained staff team. This staff team has ensured that children continue to thrive at the preschool and working hard to reduce the impact of Covid 19 on school readiness. The key worker approach continues to work effectively, and staff are utilising the new EYFS framework.

The framework change has presented some challenges. However, the team has worked together to implement the new system, which is now fully incorporated into the daily routines and practices.

Finances

Due to the lack of fundraising throughout 2020-2021, the trustees had to make decisions to reduce their costs. The principal cost reduction resulted from reducing our material and equipment expenditure and the bookkeeping services being brought in-house. These cost reductions have enabled us to retain early years practitioners and ensure excellent staff-to-child ratios.

The Crypt continues to operate with a reduced surplus, ending the year with £633 in the account. However, our income has remained stable at around £65k, most of which comes from Cornwall County Council grants. Additionally, we receive private fees for 2-year-olds not entitled to funded hours and for 3 and 4-year-olds that do more than their funded hours. This year our fundraising endeavours raised £939, a £600 increase from 2020-2021.

Regarding the risks facing the charity, our primary concerns are the low annual increases in government funding for childcare places, the increasing minimum wage, and inflation. The Crypt is somewhat protected due to being part of a church. However, food prices and a lack of staff may be of concern over the coming years.

CRYPT PRE- SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1031570

Principal address
St Mary's Church
Killigrew Street
FALMOUTH
Cornwall
TR11 3PR

Trustees
L Bellamy (appointed 4/11/2021) (resigned 10/11/2022)
K Black
R Brock (resigned 10/11/2022)
N Voke (appointed 11/11/2022)
S Locke (appointed 20/3/2023)
J Marshall (appointed 20/3/2023)

Independent Examiner
Mrs R Thomas
Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

Approved by order of the board of trustees on 27/6/2023 and signed on its behalf by:

K Black

K Black - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRYPT PRE- SCHOOL

Independent examiner's report to the trustees of Crypt Pre- school
I report to the charity trustees on my examination of the accounts of Crypt Pre- school (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mrs R Thomas

Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

Date: 30·6·23

CRYPT PRE- SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		65,041	63,601
Other trading activities	2	939	374
Total		65,980	63,975
EXPENDITURE ON			
Raising funds		214	-
Charitable activities			
Charitable activities		67,058	71,993
Governance costs		1,497	2,390
Total		68,769	74,383
NET INCOME/(EXPENDITURE)		(2,789)	(10,408)
RECONCILIATION OF FUNDS			
Total funds brought forward		3,686	14,094
TOTAL FUNDS CARRIED FORWARD		897	3,686

The notes form part of these financial statements

CRYPT PRE- SCHOOL

BALANCE SHEET
31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	1,442	1,923
CURRENT ASSETS			
Debtors	6	-	108
Cash at bank and in hand		679	2,321
		679	2,429
CREDITORS			
Amounts falling due within one year	7	(1,224)	(666)
NET CURRENT ASSETS		(545)	1,763
TOTAL ASSETS LESS CURRENT LIABILITIES		897	3,686
NET ASSETS		897	3,686
FUNDS	8		
Unrestricted funds		897	3,686
TOTAL FUNDS		897	3,686

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:

....
K Black - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Improvements to property	-	25% on reducing balance
Plant and machinery	-	25% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	939	374

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	63,601
Other trading activities	374
Total	63,975
EXPENDITURE ON	
Charitable activities	
Charitable activities	71,993
Governance costs	2,390
Total	74,383
NET INCOME/(EXPENDITURE)	(10,408)
RECONCILIATION OF FUNDS	
Total funds brought forward	14,094
TOTAL FUNDS CARRIED FORWARD	3,686

continued...

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 September 2021 and 31 August 2022	2,315	2,727	5,042
DEPRECIATION			
At 1 September 2021	1,582	1,537	3,119
Charge for year	183	298	481
At 31 August 2022	1,765	1,835	3,600
NET BOOK VALUE			
At 31 August 2022	550	892	1,442
At 31 August 2021	733	1,190	1,923

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
PAYE	-	8
Prepayments	-	100
	-	108

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	89	2
Taxation and social security	218	-
Other creditors	917	664
	1,224	666

8. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	3,686	(2,789)	897
TOTAL FUNDS	3,686	(2,789)	897

continued...

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,980	(68,769)	(2,789)
TOTAL FUNDS	65,980	(68,769)	(2,789)

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	14,094	(10,408)	3,686
TOTAL FUNDS	14,094	(10,408)	3,686

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,975	(74,383)	(10,408)
TOTAL FUNDS	63,975	(74,383)	(10,408)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	14,094	(13,197)	897
TOTAL FUNDS	14,094	(13,197)	897

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,955	(143,152)	(13,197)
TOTAL FUNDS	129,955	(143,152)	(13,197)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

CRYPT PRE- SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	939	374
Charitable activities		
Early years funding	57,220	53,772
Registration fees	7,821	9,823
Sundry income	-	6
	65,041	63,601
Total incoming resources	65,980	63,975
EXPENDITURE		
Other trading activities		
Purchases	214	-
Charitable activities		
Wages	56,309	57,536
Pensions	365	539
Rent	3,800	3,300
Insurance	784	898
Telephone	431	780
Repairs and maintenance	243	37
Sundries	910	1,462
Milk and food	792	1,352
Materials and equipment	1,516	4,064
Advertising	520	76
Staff training	45	394
Cleaning	513	914
Improvements to property	183	244
Plant and machinery	297	397
	66,708	71,993
Support costs		
Governance costs		
Accountancy and legal fees	364	300
Professional fees	1,483	2,090
	1,847	2,390
Total resources expended	68,769	74,383
Net expenditure	(2,789)	(10,408)

This page does not form part of the statutory financial statements

THE CRYPT PRE-SCHOOL

England & Wales - Charity number 1031570

Accounts

REGISTERED CHARITY NUMBER: 1031570

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

FOR

CRYPT PRE- SCHOOL

Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

CRYPT PRE- SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

CRYPT PRE- SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1031570

Principal address
St Mary's Church
Killigrew Street
FALMOUTH
Cornwall
TR11 3PR

Trustees
L Bellamy (appointed 4/11/2021)
K Black

Independent Examiner
Lang Bennetts Chartered Accountants
Bickland House
Bickland Water Road
Falmouth
Cornwall
TR11 4SB

Approved by order of the board of trustees on .... and signed on its behalf by:

....
K Black - Trustee

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		63,601	67,108
Other trading activities	2	374	1,149
Total		63,975	68,257
EXPENDITURE ON			
Charitable activities			
Charitable activities		71,993	57,762
Governance costs		2,390	2,532
Total		74,383	60,294
NET INCOME/(EXPENDITURE)		(10,408)	7,963
RECONCILIATION OF FUNDS			
Total funds brought forward		14,094	6,131
TOTAL FUNDS CARRIED FORWARD		3,686	14,094

The notes form part of these financial statements

CRYPT PRE- SCHOOL

BALANCE SHEET
31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	1,923	1,901
CURRENT ASSETS			
Debtors	6	106	110
Cash at bank and in hand		2,321	12,461
		2,427	12,571
CREDITORS			
Amounts falling due within one year	7	(664)	(378)
NET CURRENT ASSETS		1,763	12,193
TOTAL ASSETS LESS CURRENT LIABILITIES		3,686	14,094
NET ASSETS		3,686	14,094
FUNDS	8		
Unrestricted funds		3,686	14,094
TOTAL FUNDS		3,686	14,094

The financial statements were approved by the Board of Trustees and authorised for issue on ....
and were signed on its behalf by:

....
K Black - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	374	1,149

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	67,108
Other trading activities	1,149
Total	68,257
EXPENDITURE ON	
Charitable activities	
Charitable activities	57,762
Governance costs	2,532
Total	60,294
NET INCOME	7,963
RECONCILIATION OF FUNDS	
Total funds brought forward	6,131
TOTAL FUNDS CARRIED FORWARD	14,094

continued...

5. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Totals
	£	£	£
COST			
At 1 September 2020	2,315	2,065	4,380
Additions	-	662	662
At 31 August 2021	2,315	2,727	5,042
DEPRECIATION			
At 1 September 2020	1,338	1,141	2,479
Charge for year	244	396	640
At 31 August 2021	1,582	1,537	3,119
NET BOOK VALUE			
At 31 August 2021	733	1,190	1,923
At 31 August 2020	977	924	1,901

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
PAYE	8	-
Prepayments	98	110
	106	110

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	664	378

8. MOVEMENT IN FUNDS

	At 1/9/20	Net movement in funds	At 31/8/21
	£	£	£
Unrestricted funds			
General fund	14,094	(10,408)	3,686
TOTAL FUNDS	14,094	(10,408)	3,686

continued...

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,975	(74,383)	(10,408)
TOTAL FUNDS	63,975	(74,383)	(10,408)

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	6,131	7,963	14,094
TOTAL FUNDS	6,131	7,963	14,094

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,257	(60,294)	7,963
TOTAL FUNDS	68,257	(60,294)	7,963

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	6,131	(2,445)	3,686
TOTAL FUNDS	6,131	(2,445)	3,686

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,232	(134,677)	(2,445)
TOTAL FUNDS	132,232	(134,677)	(2,445)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

CRYPT PRE- SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	374	1,149
Charitable activities		
Early years funding	53,772	59,043
Registration fees	9,823	8,045
Sundry income	6	20
	63,601	67,108
Total incoming resources	63,975	68,257
EXPENDITURE		
Charitable activities		
Wages	57,536	45,758
Pensions	539	429
Rent	3,300	2,816
Insurance	898	989
Telephone	780	649
Repairs and maintenance	37	110
Sundries	1,462	913
Milk and food	1,352	1,590
Materials and equipment	4,064	1,982
Advertising	76	256
Staff training	394	570
Cleaning	914	1,067
Improvements to property	244	325
Plant and machinery	397	308
	71,993	57,762
Support costs		
Governance costs		
Accountancy and legal fees	300	310
Professional fees	2,090	2,222
	2,390	2,532
Total resources expended	74,383	60,294
Net (expenditure)/income	(10,408)	7,963

This page does not form part of the statutory financial statements

THE CRYPT PRE-SCHOOL

England & Wales - Charity number 1031570

Accounts

THE CRYPT PRE-SCHOOL

ANNUAL GENERAL MEETING

TUESDAY 10TH NOVEMBER 2020 – 7PM (ZOOM)

1. **Present**

   Kezia Black, Theresa Tuffery, Anne-Marie Jenking, Emily Blackburn, Rowenna Brock

2. **Apologies**

   None recorded

3. **Managers/Chairperson's Report**

   See attached report

4. **Finance Report**

   See attached accounts

5. **Committee Resignations**

   Janine Kent – Chairperson
   Shennah Rose – Secretary

6. **Voting of New Members**

   Kezia Black – current role Treasurer. Voted in by Emily Blackburn, Anne-Marie and Rowenna Brock to step up to Chairperson.

   Rowenna Brook. Voted in by Emily Blackburn, Kezia Black and Anne-Marie Jenking to take the role as Treasurer.

   Jill Brock nominated to take the role Secretary. Voted by Rowenna Brock, Kezia Black and Emily Blackburn.

   Emily Blackburn to continue the role as Fundraising Officer.

   Other committee members – Shanay Coggin, Rachel Pottinger voted in AGM 2019. Louise Collett nominated by Theresa Tuffery to join the committee.

7. **Completing DBS/EY2**

   Mrs Tuffery to send link to new members to complete DBS/EY2. Kezia Black to complete EY3 once DBS/EY2s have been completed.

8. Christmas Nativity/Fundraising

Christmas Nativity planned to go ahead on the 14th and 16th December. Rowenna B to look at getting a gazebo, cover for the nativity, committee to organise along with refreshments.

Committee to arrange raffle to take place on the 16th December. Emily B to arrange prizes.

Rowenna B to look at applying for a grant through Falmouth Town Council and Kezia B to look at other grants available for the Early Years sector.

9. Christmas Party

Christmas Party to take place on Friday 18th December, last day of term. Session will finish at 12 noon. Anne-Marie J to arrange video phone call from Santa and Rowenna to look at purchasing books, each child to receive a book, Emily B volunteered to wrap presents for the party.

10. Other Fundraising

Committee to discuss at next Committee Meeting. Kezia to arrange meeting through Zoom.

11. Advertising

Discussed various options for promoting The Crypt Pre-school, Theresa Tuffery to arrange a new banner for the railings outside the church, and to continue with Facebook at present.

12. Policies

Kezia B and Rowenna B to read policies created by Theresa T and Anne-Marie J, policies to be discussed and agreed at each committee meeting.

13. Any other business

Fees policy to be forward to the committee to amend/discuss at next meeting. Bookkeeper's role and monthly fee to be discussed along with holiday pay for the staff.

14. Date of next meeting

To be arranged by Kezia B.

THE CRYPT PRE-SCHOOL

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

We report on the accounts of the Trust for the year ended 31 August 2020, which are set out on the attached pages.

Respective responsibilities of the trustees and examiners

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

It is our responsibility to:

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

Basis of independent examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

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

(1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- To keep accounting records in accordance with section 130 of the Act; and

- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Lang Bennetts

………………………………………….
Lang Bennetts
Bickland House
Bickland Water Road
Falmouth
TR11 4SB

Dated: 11/02/2021

THE CRYPT PRE-SCHOOL PLAYGROUP
INCOME AND EXPENDITURE ACCOUNT
AT 31ST AUGUST 2020

	2020		2019	
	£	£	£	£
Income				
Registration and attendance fees	8,045		10,327	
Childcare vouchers	-		853	
Fundraising	1,150		1,315	
Photographs	20		95	
Early Years grant	59,043		53,452	
Bank interest	-		2	
Sundry income	-		1,047	
		68,258		67,091
Expenditure				
Wages	45,758		62,746	
True Potential pension	429		427	
Rent and heating	2,816		3,800	
Milk and food	1,590		2,153	
Materials and equipment	1,982		3,763	
Advertising	256		126	
PLA subs and insurance	78		15	
Insurance	911		750	
Repairs	110		339	
Telephone	649		766	
Miscellaneous expenses	913		1,498	
Accountancy	310		315	
Professional fees	2,222		-	
Staff training	570		210	
Cleaning	1,067		-	
Depreciation	634		777	
		60,295		77,685
Surplus / (deficit) for the year		7,963		(10,594)
Bought forward reserves		6,131		16,725
Accumulated Surplus carried forward to next year		£14,094		£6,131

THE CRYPT PRE-SCHOOL PLAYGROUP
BALANCE SHEET
AT 31ST AUGUST 2020

	2020		2019	
	£	£	£	£
Fixed Assets				
Equipment		924		1,029
Improvements		976		1,302
Assets				
Bank Account	12,437		2,428	
Petty Cash	24		53	
Instant Access Account	-		3,149	
Prepayments	111		111	
	12,572		5,741	
Liabilities				
Creditors	378		1,941	
Net current assets		12,194		3,800
Net assets		£14,094		£6,131
Represented by:-				
Accumulated Surplus on General Fund		£14,094		£6,131

Approved on behalf of the committee on ....2021 and signed by

....
Mrs S Horton - Treasurer