

Delaware Pre-School

England & Wales · Charity number 1042339

Details

Other names	DELAWARE PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-11-25
Register	View on the Charity Commission register

Contact

Address	Delaware Community Learning Centre Albaston Gunnislake PL18 9EZ
Phone	01822832093
Email	delaware.preschool@tiscali.co.uk
Website	www.delawarepreschool.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: We are fortunate to have large spacious premises where children have ample space to play and explore. We have a permanently equipped classroom with high quality of facilities for all children. We have the opportunity to play outside all year round and have extensive resources and equipment to vary and maintain the interests of our children so that they develop in all areas of the curriculum

Classification

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

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£808,956	£635,700	£0	16
2024-07-31	£411,890	£334,715	-	-
2023-07-31	£308,392	£259,683	-	-
2022-07-31	£320,154	£242,655	-	-
2021-07-31	£301,304	£255,163	-	-

Trustees

Name	Role	Appointed
Kym Lovejoy	Chair	2025-10-08
Amy Crowther		2021-09-20
Bethany Hicks		2025-10-08
HELEN TAYLOR-WISE		2025-10-08
imogen chorszewska		2025-10-08

Delaware Pre-School

England & Wales - Charity number 1042339

Accounts

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
FOR
DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339

DAWE, HAWKEN & DODD
Chartered Certified Accountants
Callington, Cornwall.

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

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FOR THE YEAR ENDED 31 JULY 2025**

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DELAWARE PRE-SCHOOL
GENERAL INFORMATION
FOR THE YEAR ENDED 31 JULY 2025

CONSTITUTION DATED:

TRUSTEES:

Alexandra Abel
Kimberley Lovejoy
Amy Crowther

CHARITY REGISTRATION NUMBER:

1042339

PRINCIPAL OFFICE:

Delaware Community Learning Centre
Albaston
Gunnislake
PL18 9EZ

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.

INDEPENDENT EXAMINERS:

Dawe, Hawken & Dodd
Chartered Certified Accountants
52 Fore Street
Callington
Cornwall
PL17 7AJ

BANKERS:

National Westminster Bank PLC
Tavistock
South West RCSC
740 Waterside Drive
Aztec West
Almondsbury
BS99 5BD

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2025**

The Trustees present their report together with the financial statements for the Trust for the year ended 31 July 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Delaware Pre-School is a charitable trust for general charitable purposes established by a Charitable Trust deed dated 18 February 1993 as amended on 19 October 2015.

Trustees

The Trustees at the date of this report and during the financial period covered by the financial statements were as follows:

Alexandra Abel
Kimberley Lovejoy
Amy Crowther

The power to appoint new trustees is vested in the parents of children attending the Pre-School and may be exercised by a majority thereof.

Trustees are recruited and appointed so as to ensure that the board taken as a whole has a range of competencies and experience appropriate for a community charity of this size. New trustees are provided with a full induction to the charity and training is provided where required. The Trustees have received no remuneration or expenses nor has any person connected with them.

Trustees' responsibilities

The Trustees have a duty to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and its income and expenditure for that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue its activities.

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

The Trustees confirm that the financial statements comply with statutory requirements, the Charitable Trust Deed and the Statement of Recommended Practice on Accounting and Reporting by Charities of March 2005.

Organisational structure

Decisions are made either by the Trustees as a whole or by a committee of the Trustees.

Risks

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks.

OBJECTS

Objects

The objects of the charity are to enhance the developments 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.

Aims

The aims of the Trustees are to:

- enhance the development and education of children under statutory school age by providing good quality childcare through community groups; and
- provide all year-round quality care for children from 9 months to 7 years old.

PUBLIC BENEFIT

Taking fully into account the above objects, the Trustees have concluded that the charity meets the public benefit requirement because:

- 1) the charity provides childcare for children aged 9 months to 7 years of age with activities designed to cover all areas of learning to cover the Early Years Curriculum;
- 2) the charity's aims intend to benefit the inhabitants of South east Cornwall and neighbouring areas;
- 3) there are no restrictions on who can have the opportunity to benefit; and
- 4) nobody receives any private benefit from the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities undertaken

The Trustees have undertaken a number of activities:

- we have landscaped and provided new climbing equipment in the pre-school garden.

Factors relevant to achievement of objectives

The factors relevant to the achievements of the Trust's objectives include:

- the employment of professional advisers;
- an annual review of targets to maintain constant progress; and
- an updated risk assessment.

FINANCIAL REVIEW

Review of financial position

Incoming resources were £808,955.53 (2024 - £411,890.15). Resources expended totalled £635,700.51 (2024 - £334,715.34). Net incoming resources were £173,255.02 (2024 - £77,174.81).

Reserves

We have a reserve due to the fluctuation in numbers of children attending. This also includes contingency for staff redundancy and additional needs. We continue to run separate account with this money in and it is working well. Total unrestricted income reserves at 31 July 2025 were £578,579.62 (2024: £405,342.60).

Unrestricted Fund

Surplus income arising during the year is added to the general unrestricted fund and is available for future charitable purposes.

Principal funding sources

The principal funding source of the charity is funded places inc. SEN payments. Expenditure in the year under review has supported the key objectives of the charity by facilitating the activities mentioned above.

Signed on behalf of the Trustees

Alexandra Abel

Dated

DELAWARE PRE-SCHOOL
INDEPENDENT EXMINER'S REPORT
to the Trustees of Delaware Pre-School

I report on the accounts of the Trust for the year ended 31 July 2025 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 7th October 2025

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

		Unrestricted Income Fund	Total Funds Year ended 31 July 2025	Total Funds Year ended 31 July 2024
		£	£	£
INCOMING RESOURCES	Notes			
Other incoming resources				
Funded Places etc.	2		808,955.53	411,890.15
TOTAL INCOMING RESOURCES			808,955.53	411,890.15
RESOURCES EXPENDED				
Charitable activities	3		635,100.51	334,115.34
Governance costs				
Audit and accountancy			600.00	600.00
TOTAL RESOURCES EXPENDED			635,700.51	334,715.34
NET INCOMING RESOURCES			173,255.02	77,174.81
TOTAL FUNDS BROUGHT FORWARD			405,324.60	328,149.79
TOTAL FUNDS CARRIED FORWARD	4		578,579.62	405,324.60

The notes on pages 8 and 9 form part of the financial statements

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

		£	2025 £	£	2024 £
CURRENT ASSETS	Notes				
Current Account		554,429.79		381,995.59	
Fund Raising Account		1,774.54		1,237.54	
Business Reserve Account		22,375.29		22,091.47	
Cash		-		-	
		578,579.62		405,324.60	
CURRENT LIABILITIES					
Accruals		-		-	
		-		-	
NET CURRENT ASSETS (LIABILITIES)			578,579.62		405,324.60
			578,579.62		405,324.60
TOTAL ASSETS					
REPRESENTED BY					
Unrestricted funds	4		578,579.62		405,324.60
TOTAL FUNDS			578,579.62		405,324.60

Signed on behalf of the Trustees

Alexandra Abel

Dated:

These notes on pages 8 and 9 form part of the financial statements

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

1 STATEMENT OF ACCOUNTING POLICIES

The financial statements have been drawn up in accordance with the Charities Act 2011, the Statement of Recommended Practice on Accounting and Reporting by Charities, of March 2005, accounting standards and the historic cost basis of accounting.

Incoming Resources

Incoming resources are accounted for on a receivable basis. No incoming resources are deferred.

No incoming resources have been included net of expenditure.

Resources expended

Liabilities are recognised when they arise.

2 INCOMING RESOURCES

	Unrestricted Income Funds 2025 £	Total Income Funds 2024 £
Funded Places inc. SEN Payments	110,159.15	90,818.73
Pre-School & Youth Fees	440,821.17	318,973.97
Fund Raising	537.00	-
Doodle Bugs	-	220.50
Miscellaneous	30.00	518.67
Grants	255,926.18	1000.00
Nest Pension Refund	1,148.80	40.50
Purchase refunds	49.41	
Interest Received	283.82	317.78
	808,955.53	411,890.15

3 CHARITABLE ACTIVITIES

Wages	329,421.42	249,577.16
Equipment & Resources	3,980.34	2,175.90
Administration	7,998.62	5,583.35
Cleaning	2,349.59	1,280.55
Uniform	1,720.67	760.00
Provisions inc. Milk	3,933.65	2,302.48
Repairs	11,107.43	61,576.23
Training	235.00	761.40
Miscellaneous inc. Fee Refunds	605.87	401.79
Ofsted Reg	220.00	220.00
Insurance	2,333.40	1,484.48
New Building	263,202.52	-
DCLC Rent	7,992.00	7,992.00
	635,100.51	334,115.34

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

4. FUNDS	Unrestricted Income Funds 2025 £	Total Income Funds 2024 £
Current Assets	578,579.62	405,324.60
Current Liabilities	-	-
	578,579.62	405,324.60

The Unrestricted Income Fund represent incoming resources net of expenditure.

Accounts

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
FOR
DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339

DAWE, HAWKEN & DODD
Chartered Certified Accountants
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**DELAWARE PRE-SCHOOL
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FOR THE YEAR ENDED 31 JULY 2022

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TRUSTEES:

Alexandra Abel
Kimberley Lovejoy
Amy Crowther

CHARITY REGISTRATION NUMBER:

1042339

PRINCIPAL OFFICE:

Delaware Community Learning Centre
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Constitution

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Alexandra Abel
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Trustees' responsibilities

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- Make judgements and estimates that are reasonable and prudent, and
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The Trustees confirm that the financial statements comply with statutory requirements, the Charitable Trust Deed and the Statement of Recommended Practice on Accounting and Reporting by Charities of March 2005.

Organisational structure

Decisions are made either by the Trustees as a whole or by a committee of the Trustees.

Risks

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks.

OBJECTS

Objects

The objects of the charity are to enhance the developments 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.

Aims

The aims of the Trustees are to:

- enhance the development and education of children under statutory school age by providing good quality childcare through community groups; and
- provide all year-round quality care for children from 9 months to 7 years old.

PUBLIC BENEFIT

Taking fully into account the above objects, the Trustees have concluded that the charity meets the public benefit requirement because:

- 1) the charity provides childcare for children aged 9 months to 7 years of age with activities designed to cover all areas of learning to cover the Early Years Curriculum;
- 2) the charity's aims intend to benefit the inhabitants of South east Cornwall and neighbouring areas;
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ACHIEVEMENTS AND PERFORMANCE

Charitable activities undertaken

The Trustees have undertaken a number of activities:

- we have landscaped and provided new climbing equipment in the pre-school garden.

Factors relevant to achievement of objectives

The factors relevant to the achievements of the Trust's objectives include:

- the employment of professional advisers;
- an annual review of targets to maintain constant progress; and
- an updated risk assessment.

FINANCIAL REVIEW

Review of financial position

Incoming resources were £320,154.09 (2021 - £301,304.77). Resources expended totalled £242,654.52 (2021 - £255,163.18). Net incoming resources were £77,499.57 (2021 - £46,141.59).

Reserves

We have a reserve due to the fluctuation in numbers of children attending. This also includes contingency for staff redundancy and additional needs. We continue to run separate account with this money in and it is working well. Total unrestricted income reserves at 31 July 2022 were £279,440.24 (2021: £201,940.67).

Unrestricted Fund

Surplus income arising during the year is added to the general unrestricted fund and is available for future charitable purposes.

Principal funding sources

The principal funding source of the charity is funded places inc. SEN payments. Expenditure in the year under review has supported the key objectives of the charity by facilitating the activities mentioned above.

Signed on behalf of the Trustees

Alexandra Abel

Dated

DELAWARE PRE-SCHOOL
INDEPENDENT EXMINER'S REPORT
to the Trustees of Delaware Pre-School

I report on the accounts of the Trust for the year ended 31 July 2022 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 15th October 2022.

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

		Unrestricted Income Fund	Total Funds Year ended 31 July 2022	Total Funds Year ended 31 July 2021
		£	£	£
INCOMING RESOURCES	Notes			
Other incoming resources				
Funded Places etc.	2	320,154.09	320,154.09	301,304.77
TOTAL INCOMING RESOURCES		320,154.09	320,154.09	301,304.77
RESOURCES EXPENDED				
Charitable activities	3	242,054.52	242,054.52	254,563.18
Governance costs				
Audit and accountancy		600.00	600.00	600.00
TOTAL RESOURCES EXPENDED		242,654.52	242,654.52	255,163.18
NET INCOMING RESOURCES		77,499.57	77,499.57	46,141.59
TOTAL FUNDS BROUGHT FORWARD		201,940.67	201,940.67	155,799.08
TOTAL FUNDS CARRIED FORWARD	4	279,440.24	279,440.24	201,940.67

The notes on pages 8 and 9 form part of the financial statements

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

		£	2022 £	£	2021 £
CURRENT ASSETS	Notes				
Current Account		256,913.72		175,928.68	
Fund Raising Account		921.47		1,354.31	
Business Reserve Account		21,605.05		21,596.72	
Cash		-		3,060.96	
		279,440.24		201,940.67	
CURRENT LIABILITIES					
Accruals		-		-	
NET CURRENT ASSETS (LIABILITIES)			279,440.24		201,940.67
TOTAL ASSETS			279,440.24		201,940.67
REPRESENTED BY					
Unrestricted funds	4		279,440.24		201,940.67
TOTAL FUNDS			279,440.24		201,940.67

Signed on behalf of the Trustees

Alexandra Abel

Dated:

These notes on pages 8 and 9 form part of the financial statements

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

1 STATEMENT OF ACCOUNTING POLICIES

The financial statements have been drawn up in accordance with the Charities Act 2011, the Statement of Recommended Practice on Accounting and Reporting by Charities, of March 2005, accounting standards and the historic cost basis of accounting.

Incoming Resources

Incoming resources are accounted for on a receivable basis. No incoming resources are deferred. No incoming resources have been included net of expenditure.

Resources expended

Liabilities are recognised when they arise.

2 INCOMING RESOURCES

	Unrestricted Income Funds 2022 £	Total Income Funds 2021 £
Funded Places inc. SEN Payments	71,135.36	157,390.91
Pre-School & Youth Fees	244,199.75	132,552.31
Fund Raising	244.00	108.00
Photographs	-	139.93
JRS Grant	-	9,708.53
Uniform	20.00	-
Miscellaneous	4,546.65	852.91
Skills Group	-	550.00
Interest Received	8.33	2.18
	320,154.09	301,304.77

3 CHARITABLE ACTIVITIES

Wages	212,056.96	230,601.69
Equipment & Resources	4,745.07	1,532.97
Administration	1,963.62	2,445.59
Cleaning	1,362.59	1,318.62
Uniform	163.50	1,416.00
Provisions inc. Milk	2,057.02	1,715.20
Repairs	9,227.06	6,466.13
Advertising	10	-
Training	898.00	945.30
Miscellaneous inc. Fee Refunds	3,681.89	2,274.82
Ofsted Reg	220.00	220.00
Insurance	664.81	622.86
Photographs	-	-
DCLC Rent	5,004.00	5,004.00
	242,054.52	254,563.18

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

4. FUNDS	Unrestricted Income Funds 2022 £	Total Income Funds 2021 £
Current Assets	279,440.24	201,940.67
Current Liabilities	-	-
	279,440.24	201,940.67

The Unrestricted Income Fund represent incoming resources net of expenditure.

Accounts

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021
FOR
DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339

DAWE, HAWKEN & DODD
Chartered Certified Accountants
Callington, Cornwall.

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

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DELAWARE PRE-SCHOOL
GENERAL INFORMATION
FOR THE YEAR ENDED 31 JULY 2021

CONSTITUTION DATED:

TRUSTEES:

Alexandra Abel
Alison Savage
Amy Crowther

CHARITY REGISTRATION NUMBER:

1042339

PRINCIPAL OFFICE:

Delaware Community Learning Centre
Albaston
Gunnislake
PL18 9EZ

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.

INDEPENDENT EXAMINERS:

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BANKERS:

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**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021**

The Trustees present their report together with the financial statements for the Trust for the year ended 31 July 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Delaware Pre-School is a charitable trust for general charitable purposes established by a Charitable Trust deed dated 18 February 1993 as amended on 19 October 2015.

Trustees

The Trustees at the date of this report and during the financial period covered by the financial statements were as follows:

Alexandra Abel
Alison Savage
Amy Crowther

The power to appoint new trustees is vested in the parents of children attending the Pre-School and may be exercised by a majority thereof.

Trustees are recruited and appointed so as to ensure that the board taken as a whole has a range of competencies and experience appropriate for a community charity of this size. New trustees are provided with a full induction to the charity and training is provided where required. The Trustees have received no remuneration or expenses nor has any person connected with them.

Trustees' responsibilities

The Trustees have a duty to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and its income and expenditure for that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue its activities.

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

The Trustees confirm that the financial statements comply with statutory requirements, the Charitable Trust Deed and the Statement of Recommended Practice on Accounting and Reporting by Charities of March 2005.

Organisational structure

Decisions are made either by the Trustees as a whole or by a committee of the Trustees.

Risks

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate these risks.

OBJECTS

Objects

The objects of the charity are to enhance the developments 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.

Aims

The aims of the Trustees are to:

- enhance the development and education of children under statutory school age by providing good quality childcare through community groups; and
- provide all year-round quality care for children from 9 months to 11 years old.

PUBLIC BENEFIT

Taking fully into account the above objects, the Trustees have concluded that the charity meets the public benefit requirement because:

- 1) the charity provides childcare for children aged 9 months to 11 years of age with activities designed to cover all areas of learning to cover the Early Years Curriculum;
- 2) the charity's aims intend to benefit the inhabitants of South east Cornwall and neighbouring areas;
- 3) there are no restrictions on who can have the opportunity to benefit; and
- 4) nobody receives any private benefit from the charity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities undertaken

The Trustees have undertaken a number of activities:

- we now take children from 9 months of age;
- we have now extended and improved existing fencing to our forest area. We have put picnic tables in place and improved the access to the forest area and top garden by outing in steps;
- we have fenced off the toddler's garden with fencing and a gate and replaced fencing in the older children's hardstanding area and repaired the boat base so the children can now use it again. The roof to the climbing frame and climbing wall have also been repaired;
- we have replaced many resources from small maths activities to all our bikes and scooters. We have brought ICT equipment for both the staff and the children and soft furnishings for the children. We have introduced more structured phonics teachings;
- due to high numbers of children we have employed a cleaner;

- we have improved our grounds by planting hundreds of bulbs and purchasing new signs; and

Factors relevant to achievement of objectives

The factors relevant to the achievements of the Trust's objectives include:

- the employment of professional advisers;
- an annual review of targets to maintain constant progress; and
- an updated risk assessment.

FINANCIAL REVIEW

Review of financial position

Incoming resources were £301,304.77 (2020 - £265,364.72). Resources expended totalled £255,163.18 (2020 - £225,903.44). Net incoming resources were £46,141.59 (2020 - £39,461.28).

Reserves

We have a reserve due to the fluctuation in numbers of children attending. This also includes contingency for staff redundancy and additional needs. We continue to run separate account with this money in and it is working well. Total unrestricted income reserves at 31 July 2021 were £201,940.67 (2020: £155,799.08).

Unrestricted Fund

Surplus income arising during the year is added to the general unrestricted fund and is available for future charitable purposes.

Principal funding sources

The principal funding source of the charity is funded places inc. SEN payments. Expenditure in the year under review has supported the key objectives of the charity by facilitating the activities mentioned above.

Signed on behalf of the Trustees

Alexandra Abel

Dated

DELAWARE PRE-SCHOOL
INDEPENDENT EXMINER'S REPORT
to the Trustees of Delaware Pre-School

I report on the accounts of the Trust for the year ended 31 July 2021 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

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

Independent examiner's statement

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

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021**

		Unrestricted Income Fund £	Total Funds Year ended 31 July 2021 £	Total Funds Year ended 31 July 2020 £
INCOMING RESOURCES	Notes			
Other incoming resources				
Funded Places etc.	2	301,304.77	301,304.77	265,364.72
TOTAL INCOMING RESOURCES		<u>301,304.77</u>	<u>301,304.77</u>	<u>265,364.72</u>
RESOURCES EXPENDED				
Charitable activities	3	254,563.18	254,563.18	225,303.44
Governance costs				
Audit and accountancy		600.00	600.00	600.00
TOTAL RESOURCES EXPENDED		<u>255,163.18</u>	<u>255,163.18</u>	<u>225,903.44</u>
NET INCOMING RESOURCES		46,141.59	46,141.59	39,461.28
TOTAL FUNDS BROUGHT FORWARD		155,799.08	155,799.08	116,337.80
TOTAL FUNDS CARRIED FORWARD	4	<u>201,940.67</u>	<u>201,940.67</u>	<u>155,799.08</u>

The notes on pages 8 and 9 form part of the financial statements

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021**

		£	2021 £	£	2020 £
CURRENT ASSETS	Notes				
Current Account		175,928.68		131,140.77	
Fund Raising Account		1,354.31		3,063.77	
Business Reserve Account		21,596.72		21,594.54	
Cash		3,060.96		-	
		<u>201,940.67</u>		<u>155,799.08</u>	
CURRENT LIABILITIES					
Accruals		<u>-</u>		<u>-</u>	
				<u>-</u>	
NET CURRENT ASSETS (LIABILITIES)			201,940.67		155,799.08
TOTAL ASSETS			<u>201,940.67</u>		<u>155,799.08</u>
REPRESENTED BY					
Unrestricted funds	4		201,940.67		155,799.08
TOTAL FUNDS			<u>201,940.67</u>		<u>155,799.08</u>

Signed on behalf of the Trustees

Alexandra Abel

Dated:

These notes on pages 8 and 9 form part of the financial statements

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021**

1 STATEMENT OF ACCOUNTING POLICIES

The financial statements have been drawn up in accordance with the Charities Act 2011, the Statement of Recommended Practice on Accounting and Reporting by Charities, of March 2005, accounting standards and the historic cost basis of accounting.

Incoming Resources

Incoming resources are accounted for on a receivable basis. No incoming resources are deferred. No incoming resources have been included net of expenditure.

Resources expended

Liabilities are recognised when they arise.

2 INCOMING RESOURCES

	Unrestricted Income Funds 2021 £	Total Income Funds 2020 £
Funded Places inc. SEN Payments	157,390.91	69,830.79
Pre-School & Youth Fees	132,552.31	179,022.99
Fund Raising	108.00	15,641.87
Photographs	139.93	113.80
JRS Grant	9,708.53	-
Uniform	-	22.00
Miscellaneous	852.91	-
Skills Group	550.00	500.00
Interest Received	2.18	36.17
	<u>301,304.77</u>	<u>265,364.72</u>

3 CHARITABLE ACTIVITIES

Wages	230,601.69	203,739.55
Equipment & Resources	1,532.97	2,716.50
Administration	2,445.59	1,386.49
Cleaning	1,318.62	3,535.26
Uniform	1,416.00	150.00
Provisions inc. Milk	1,715.20	2,338.05
Repairs	6,466.13	2,827.56
Advertising	-	134.88
Training	945.30	1,241.80
Miscellaneous inc. Fee Refunds	2274.82	1,318.99
Ofsted Reg	220.00	220.00
Insurance	622.86	622.86
Photographs	-	71.50
DCLC Rent	5,004.00	5,000.00
	<u>254,563.18</u>	<u>225,303.44</u>

**DELAWARE PRE-SCHOOL
CHARITY NUMBER 1042339**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021**

4. FUNDS	Unrestricted Income Funds 2021 £	Total Income Funds 2019 £
Current Assets	201,940.67	155,799.08
Current Liabilities	-	-
	<u>201,940.67</u>	<u>155,799.08</u>

The Unrestricted Income Fund represent incoming resources net of expenditure.