

DEVORAN PRE-SCHOOL

England & Wales · Charity number 1110868

Details

Status Registered

Legal form Charitable company

Company number [04867029](#)

Registered 2005-08-15

Register [View on the Charity Commission register](#)

Contact

Address Devoran Pre-School
The Market Hall
Market Street
Devoran
Truro
TR3 6QA

Phone 01872859885

Email admin@devoranpreschool.co.uk

Website www.devoranpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school providing for children age 2-5

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE DEVORAN CORNWALL.
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£173,798	£148,764	-	-
2024-08-31	£139,072	£123,294	-	-
2023-08-31	£113,982	£118,338	-	-
2022-08-31	£105,460	£109,820	-	-
2021-08-31	£84,410	£94,766	-	-

Trustees

Name	Role	Appointed
Harriet Elizabeth Wilson	Chair	2025-11-01
Bethany Faulks		2023-12-14
Louise Foy		2023-12-14
Sonja Clay		2023-12-14

Accounts

Devoran Pre-School

(A company limited by guarantee)

Charity No 1110868

Annual Report and Financial Statements

31-Aug-25

Devoran Pre-School
Administrative Details

Charity name	Devoran Pre-School
Charity registration number	1110868
Company registration number	04867029
Trustees	Danielle Pascoe Sonja Clay Nicola Sowerby Bethany Faulks Louise Foy
Independent Examiner	Whyfield Limited Ground Floor, Building A Green Court Truro Business Park Threemilestone TR4 9LF

Devoran Pre-School
Charity No 1110868

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent Examiners' Statement

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

1. accounting records were not kept in accordance with section 130 of the Act or
2. the accounts do not accord with the accounting records

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

Signed:



Date: 11/02/2026

Name:

JESSICA POLGLASE

Relevant professional qualification(s) or body (if any):

Address:

Whyfield Limited
Ground Floor, Building A Green Court
Truro Business Park
Threemilestone
Truro
Cornwall
TR4 9LF

Devoran Pre-School**Charity No 1110868****Statement of Financial Activities for the year ended 31st August 2025**

	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Income	173,798	£ -	173,798.00	139,072
Total Income	<u>173,798</u>	<u>-</u>	<u>173,798.00</u>	<u>139,072</u>
Expenditure	148,764	£ -	148,764.00	123,294
Cost of charitable Activities	<u>148,764</u>	<u>-</u>	<u>148,764.00</u>	<u>123,294</u>
Net Income (Expenditure)	25,034		25,034.00	15,778
Fund Balances brought forward	51,990	2,482	54,370	38,694
Fund Balances carried forward	<u>77,024</u>	<u>2,482</u>	<u>79,404</u>	<u>54,472</u>

Devoran Pre-School**Charity No 1110868****Statement of Financial Activities for the year ended 31st August 2025**

		2025	2024
		£	£
Receipts			
Voluntary Income	2	-	-
Activities for generating funds	3	4,137.00	2,437.60
Investment Income	4	2,026.00	1,312.69
Incoming from charitable activities :	5		
County Council Grant		131,786.00	84,054.35
Pre-School income		26,506.00	50,117.74
Early years funding		7,000.00	
Other Income		470.00	150.00
Other Grant Income		1,873.00	1,000.00
		<u>173,798.00</u>	<u>139,072.38</u>
Payments			
Employment Costs	7	121,645.00	98,954.90
Rent & Rates		8,056.00	8,022.92
Materials		609.00	1,633.63
Contractors		1,907.00	1,558.00
Legal Fees		35.00	35.00
Snack Expense		1,742.00	1,276.31
Lunch Expense		1,914.00	1,991.34
Clubs expenses		8.00	
Fundraising expenses		137.00	
Training Costs		140.00	180.00
Professional Fees		612.00	836.20
Governance			-
Support Costs		11,959.00	8,806.19
		<u>148,764.00</u>	<u>123,294.49</u>
Support costs are allocated accordingly			
Administration		1,248.00	370.14
Bad debts		235.00	
Postage and Delivery		746.00	676.92
Insurance		1,091.00	678.90
Depreciation	6	91.00	549.00
Recycling costs		440.00	
Telephone		680.00	635.73
Travel		274.00	42.00
Housekeeping		1,920.00	732.21
Utilities		2,484.00	4,401.69
Other Costs		2,750.00	719.60
		<u>11,959.00</u>	<u>8,806.19</u>

Devoran Pre-School
Charity No 1110868

Statement of Assets and Liabilities at 31st August 2025

			2025 £	2024 £
Fixed Assets				
	Tangible Assets	9	1,310	1,401
Current Assets		10		
	Debtors		-	540
	Cash at Bank		79,914	71,879
			<u>79,914</u>	<u>72,419</u>
Current Liabilities				
	Creditors	-	353	- 558
	Accrued Expenses	-	1,366	- 3,027
	Income received in advance		-	- 15,763
			<u>- 1,719</u>	<u>- 19,348</u>
Net Current Assets			78,195	53,071
Net Assets			<u><u>79,506</u></u>	<u><u>54,473</u></u>
Funds				
Restricted Access			2,482	2,482
Unrestricted Access			<u>77,024</u>	<u>51,990</u>
			<u><u>79,506</u></u>	<u><u>54,472</u></u>

These financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for small entities.

For the year ending 31/08/2025 the charitable company was entitled to exemption under section 477 of the Companies Act relating to small companies

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Signed on behalf of the Trustees on



Dated : 11.2.26

Devoran Pre-School
Charity No 1110868
Notes to the accounts at 31st August 2025

1. Accounting Policies

Basis of Accounting

The charity constitutes a public benefit entity as defined by IFRS 102. The financial statements have been prepared in accordance with 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 Ireland. (IFRS102) issued on 16 July 2014 and updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular activities they are classed as other

Grants offered subject to conditions which have not been met at year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund Accounting

The Unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's activities.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions can arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific funds.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Property Improvements	20% Straight Line
Fixtures, Fittings and Equipment	25% Straight Line
Plant and Equipment	25% Straight Line

Devoran Pre-School**Charity No 1110868****Notes to the accounts at 31st August 2025...continued**

		2025	2024
		£	£
2. Voluntary Income			
Donations		-	-
		-	-
3. Activities for generating funds			
Fundraising Events		4,137	2,438
		4,137	2,438
4. Investment Income			
Interest from cash deposits		2,026	1,313
		2,026	1,313
5. Incoming Resources from charitable activities			
	Unrestricted	Restricted	
Country Council Grant	131,786		131,786
Country Council Grant			84,054
Pre-School fees	26,506		26,506
Pre-School fees			50,118
Pre-School fees			
Early years funding	7,000		7,000
			-
Grant Income	1,873		1,873
			1,000
Other Income	470		470
			150
	167,635	-	167,635
			135,322

Devoran Pre-School
Charity No 1110868
Notes to the accounts at 31st August 2025...continued

	2025 £	2024 £
6. Net Income		
Net income is stated after charging:		
Depreciation	91	549

7. Employee's Remuneration

The average number of persons employed by the charity during the year was as follows:

8	8
---	---

The aggregate cost of these persons were as follows:

Wages & Salaries	22.8% increase	121,645	£ 98,955
------------------	----------------	---------	----------

No employee received emoluments of more than £60 000 during the year

8. Taxation

The charity's activities fall within the exemptions provided by the provisions of the Income and Corporations Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

9. Tangible Fixed Assets

Cost

	Property improvements	Fixtures, fittings and equipment	Plant & Equipment	Total
At 1 September 2024	3,223	5,510	15,161	23,894
Additions				
At 31 August 2025	3,223	5,510	15,161	23,894

Depreciation

	Property improvements	Fixtures, fittings and equipment	Plant & Equipment	Total
At 1 September 2024	3,223	5,510	13,760	22,493
Charge for the year			91	91
At 31 August 2025	3,223	5,510	13,851	22,584

Net Book value

	Property improvements	Fixtures, fittings and equipment	Plant & Equipment	Total
At 31 August 2025	-	-	1,310	1,310
At 31 August 2024	-	-	1,401	1,401

Devoran Pre-School

Charity No 1110868

Notes to the accounts at 31st August 2025...continued

	2025	2024
	£	£
10. Current Assets		
Trade Debtors	-	540
Cash at bank - current account	5,740	39,670
Cash at Bank - savings account	74,075	32,048
Cash on Hand - Petty Cash	100	161
	<u>79,914</u>	<u>72,419</u>

11. Current Liabilities

Amounts falling within 1 year		
Accruals other	754	2,415
Accruals - Accounting	612	612
Trade Creditors	354	558
Income Received in advance for the 2024-2025 year from Cornwall Council	-	15,763
	<u>1,720</u>	<u>19,348</u>

12. Members Liability

The charity is a private company limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

	As at 1 September 2024	Incoming Resources	Resources Expended	As at 31 August 2025
--	------------------------------	-----------------------	-----------------------	----------------------------

13. Analysis of funds

General Funds

Unrestricted Income Fund	51,990	173,798	- 148,764	77,024
--------------------------	--------	---------	-----------	--------

Restricted Funds

Expansion Fund (**£341 Fixed assets)	341			341
Graduate Leader Fund	-			-
Every Child a Talker	1,000			1,000
Sustainability Grant	1,141			1,141
GLF Staff Training Funding	-			-
	<u>2,482</u>	-	-	<u>2,482</u>

Total Funds	<u>54,472</u>	<u>173,798</u>	<u>- 148,764</u>	<u>79,506</u>
-------------	---------------	----------------	------------------	---------------

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
14. Net assets by fund				
Tangible Assets	1,310		1,310	1,401
Current Assets	77,432	2,482	79,914	72,419
Current Liabilities	- 1,719	-	1,719	19,348
Net Assets	<u>77,024</u>	<u>2,482</u>	<u>79,506</u>	<u>54,473</u>

Accounts

Devoran Pre-School

(A company limited by guarantee)

Charity No 1110868

Annual Report and Financial Statements

31-Aug-24

Devoran Pre-School
Administrative Details

Charity name	Devoran Pre-School
Charity registration number	1110868
Company registration number	04867029
Trustees	Danielle Pascoe Sonja Clay Nicola Sowerby Bethany Faulks Louise Foy
Independent Examiner	Whyfield Limited Ground Floor, Building A Green Court Truro Business Park Threemilestone TR4 9LF

Devoran Pre-School
Charity No 1110868

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent Examiners' Statement

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

1. accounting records were not kept in accordance with section 130 of the Act or
2. the accounts do not accord with the accounting records

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

Signed: _____ Date: _____

Name: _____

Relevant professional qualification(s) or body (if any): _____

Address: Whyfield Limited
Ground Floor, Building A Green Court
Truro Business Park
Threemilestone
Truro
Cornwall
TR4 9LF

Devoran Pre-School**Charity No 1110868****Statement of Financial Activities for the year ended 31st August 2024**

	Unrestricted Funds	Restricted Funds	2024 £	2023 £
Income	139,072	£ -	139,072.38	113,982
Total Income	<u>139,072</u>	<u>-</u>	<u>139,072.38</u>	<u>113,982</u>
Expenditure	123,294	£ -	123,294.49	118,338
Cost of charitable Activities	<u>123,294</u>	<u>-</u>	<u>123,294.49</u>	<u>118,338</u>
Net Income (Expenditure)	15,778		15,777.89	- 4,356
Fund Balances brought forward	36,212	2,482	38,694	43,050
Fund Balances carried forward	<u>51,990</u>	<u>2,482</u>	<u>54,472</u>	<u>38,694</u>

Devoran Pre-School**Charity No 1110868****Statement of Financial Activities for the year ended 31st August 2024**

		2024	2023
		£	£
Receipts			
Voluntary Income	2	-	708
Activities for generating funds	3	2,438	2,098
Investment Income	4	1,313	677
Incoming from charitable activities :	5		
County Council Grant		84,054	71,292
Pre-School income		50,118	39,127
Other Income		150	80
Other Grant Income		1,000	
		<u>139,072</u>	<u>113,982</u>

Payments

Employment Costs	7	98,955	92,761
Accounting Software and IT costs (previously included In accounting fees+ admin fees)			
Rent & Rates		8,023	8,024
Materials		1,634	1,763
Contractors		1,558	1,655
Legal Fees		35	48
Snack Expense		1,276	1,078
Lunch Expense		1,991	1,981
Training Costs		180	443
Professional Fees		836	807
Governance		-	-
Support Costs		8,806	9,778
		<u>123,294</u>	<u>118,338</u>

Support costs are allocated accordingly

Administration		370	80
Postage and Delivery		677	654
Insurance		679	648
Depreciation	6	549	505
Telephone		636	571
Travel		42	76
Housekeeping		732	500
Utilities		4,402	6,064
Other Costs		720	680
		<u>8,806</u>	<u>9,778</u>

Devoran Pre-School
Charity No 1110868
Statement of Assets and Liabilities at 31st August 2024

			2024	2023
			£	£
Fixed Assets				
	Tangible Assets	9	1,401	793
Current Assets		10		
	Debtors		540	-
	Cash at Bank		71,879	40,786
			<u>72,419</u>	<u>40,786</u>
Current Liabilities				
	Creditotrs	-	558	- 2,273.00
	Accrued Expenses	-	3,027	- 612.00
	Income received in advance	-	15,763	-
		-	<u>19,348</u>	<u>- 2,885.00</u>
Net Current Assets			53,071	37,901
Net Assets			<u><u>54,473</u></u>	<u><u>38,694</u></u>
Funds				
Restricted Access			2,482	2,482
Unrestricted Access			51,990	36,212
			<u><u>54,472</u></u>	<u><u>38,694</u></u>

These financial Statements have been prepared in accrodance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for small entities.

For the year ending 31/08/2024 the charitable company was entitled to exemption under section 477 of the Companies Act relating to small companies

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

Danielle Pasoce
 Danielle Pasoce (Feb 13, 2025 12:46 GMT)

Signed on behalf of the Trustees on

Dated : Feb 13, 2025

Devoran Pre-School
Charity No 1110868
Notes to the accounts at 31st August 2024

1. Accounting Policies

Basis of Accounting

The charity constitutes a public benefit entity as defined by IFRS 102. The financial statements have been prepared in accordance with 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 Ireland. (IFRS102) issued on 16 July 2014 and updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular activities they are classed as other

Grants offered subject to conditions which have not been met at year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund Accounting

The Unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's activities.

Restricted funds can only be used for particular restricted purposes within the objects of the charity, Restrictions can arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific funds.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Property Improvements	20% Straight Line
Fixtures, Fittings and Equipment	25% Straight Line
Plant and Equipment	25% Straight Line

Devoran Pre-School**Charity No 1110868****Notes to the accounts at 31st August 2024...continued**

		2024	2023
		£	£
2. Voluntary Income			
Donations		-	708
		<u>-</u>	<u>708</u>
3. Activities for generating funds			
Fundraising Events		2,438	2,098
		<u>2,438</u>	<u>2,098</u>
4. Investment Income			
Interest from cash deposits		1,313	677
		<u>1,313</u>	<u>677</u>
5. Incoming Resources from charitable activities			
	Unrestricted	Restricted	
Country Council Grant	84,054		84,054 71,292
Pre-School fees	50,118		50,118 39,127
Pre-School fees - Snack fees	-		- -
Pre-School fees - Extra Fees	-		- -
Grant Income	1,000		1,000 -
Other Income	150		150 80
	<u>135,322</u>	<u>-</u>	<u>135,322 110,499</u>

Devoran Pre-School
Charity No 1110868
Notes to the accounts at 31st August 2024...continued

2024 **2023**
£ **£**

6. Net Income

Net income is stated after charging :

Depreciation

549 505

7. Employee's Remuneration

The average number of persons employed by the charity during the year was as follows:

8 8

The aggregate cost of these persons were as follows:

Wages & Salaries

6.67% increase

98,955 £ 92,761

No employee received emoluments of more than £60 000 during the year

8. Taxation

The charity's activities fall within the exemptions provided by the provisions of the Income and Corporations Taxes Act 1988. Accordingly there is no taxation charge in these accounts.

9. Tangible Fixed Assets

Property Fixtures, Plant & Total
improvements fittings and Equipmet

Cost

At 1 September 2023

3,223 5,510 14,005 22,738

Additions

1,156

At 31 August 2024

3,223 5,510 15,161 22,738

Depreciation

At 1 September 2023

3,223 5,510 13,211 21,944

Charge for the year

549

At 31 August 2024

3,223 5,510 13,760 22,493

Net Book value

At 31 August 2024

- - 1,401 1,401

At 31 August 2023

- - 793 793

Devoran Pre-School
Charity No 1110868
Notes to the accounts at 31st August 2024...continued

	2024	2023
	£	£
10. Current Assets		
Trade Debtors	540	-
Cash at bank - current account	39,670	9,890
Cash at Bank - savings account	32,048	30,735
Cash on Hand - Petty Cash	161	161
	<u>72,419</u>	<u>40,786</u>

11. Current Liabilities		
Amounts falling within 1 year		
Accruals other	2,415	
Accruals - Accounting	612	612
Trade Creditors	558	2,273
Income Received in advance for the 2024-2025 year from Cornwall Council	15,763	
	<u>19,348</u>	<u>2,885</u>

12. Members Liability

The charity is a private company limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

	As at 1 September 2023	Incoming Resources	Resources Expended	As at 31 August 2024
13. Analysis of funds				
General Funds				
Unrestricted Income Fund	<u>36,212</u>	<u>139,072</u>	<u>- 123,294</u>	<u>51,990</u>
Restricted Funds				
Expansion Fund (**£341 Fixed assets)	341			341
Graduate Leader Fund	-			-
Every Child a Talker	1,000			1,000
Sustainability Grant	1,141			1,141
GLF Staff Training Funding	-			-
	<u>2,482</u>	<u>-</u>	<u>-</u>	<u>2,482</u>
Total Funds	<u>38,694</u>	<u>139,072</u>	<u>- 123,294</u>	<u>54,472</u>

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
14. Net assets by fund				
Tangible Assets	1,401		1,401	793
Current Assets	69,937	2,482	72,419	40,786
Current Liabilities	- 19,348	-	19,348	- 2,885
Net Assets	<u>51,991</u>	<u>2,482</u>	<u>54,473</u>	<u>38,694</u>

Updated Devoran Pre School Accounts YE 2024

Final Audit Report

2025-02-13

Created:	2025-02-11
By:	Whyfield Limited (echosign@whyfield.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAyLqp9CXB_uFEb2DwqEXel5mvsYmD5TSn

"Updated Devoran Pre School Accounts YE 2024" History

-  Document created by Whyfield Limited (echosign@whyfield.co.uk)
2025-02-11 - 14:54:13 GMT- IP address: 82.71.39.163
-  Document emailed to manager@devoranpreschool.co.uk for signature
2025-02-11 - 14:56:14 GMT
-  Email viewed by manager@devoranpreschool.co.uk
2025-02-13 - 12:38:29 GMT- IP address: 79.78.255.124
-  manager@devoranpreschool.co.uk entered valid password assigned by the sender.
2025-02-13 - 12:43:18 GMT
-  Signer manager@devoranpreschool.co.uk entered name at signing as Danielle Pasoce
2025-02-13 - 12:46:20 GMT- IP address: 79.78.255.124
-  Document e-signed by Danielle Pasoce (manager@devoranpreschool.co.uk)
Signature Date: 2025-02-13 - 12:46:22 GMT - Time Source: server- IP address: 79.78.255.124
-  Agreement completed.
2025-02-13 - 12:46:22 GMT



Accounts

Devoran Pre-School

(A company limited by guarantee)

Charity No 1110868

Annual Report and Financial Statements

31-Aug-23

**Devoran Pre-School
Administrative Details**

Charity name	Devoran Pre-School
Charity registration number	1110868
Company registration number	04867029
Trustees	Mr William Johnson
Independent Examiner	Whyfield Limited Ground Floor, Building A Green Court Truro Business Park Threemilestone TR4 9LF

Trustees Report

The Trustees present their report and financial statements for the year ended **31 August 2023**.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association

Management of the Charity

The charity is managed and controlled by the management committee. The members of the management committee are the directors and trustees for the purposes of charity and company law and are referred to as trustees in these accounts.

The committee is made up of Chair and between 2 and 9 members.

Appointment of Trustees

All voting members of the charity are eligible to stand for election as a trustee at the Annual General Meeting. All trustees are elected for a term of one year, however, are eligible to stand for re-election. The committee may co-opt new members; however, they shall retire at the next Annual General Meeting.

Objectives

The objectives of the charity 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 the children through community groups and by:

- (1) Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved the activities of such groups, ensuring such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- (2) Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs.
- (3) Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Achievements and performance

The Pre-school remained open as usual throughout the Academic Year from September 2022 to July 2023. There were no closures for strike actions etc.

The Pre-school provided 39 weeks of Early Years Education to local children.

Devoran Pre-School continues to be proud to have very happy settled children attending and enjoying the fantastic facilities available.

The children continue to enjoy and benefit from the play equipment in Devoran Park, our own outside space with water wall, building and gardening materials. We have had considerable success growing our own veg and herbs in the Yard and in a local smallholding's field which have been incorporated into our snack and lunches.

Sports for Tots sessions continued outside.

Our fundraising efforts have continued – a tabletop sale at Carnon Downs Village Hall in September selling toys and books. The Toffee Apple Stall at the re-instated Annual Firework display on the Quay in November. We provided refreshments at a very busy Regatta Event on Devoran Quay in June and then a Toy Tombola at Devoran School Summer Fete.

Trips for the children included a Christmas trip on the Bodmin- Wenford Steam Railway in December to meet Father Christmas (gifted by a parent), A Teddy Bears Picnic and a Beach Trip with the Foundation Class at Devoran School in July. The Summer Term ended with a Sports Day attended by most of the families, parents and grandparents.

Transition for the children going to School in September 2023 was effective and teachers from Devoran, Cusgarne and Perran-ar-worthal, came to visit the children in the setting. There was information sharing with Chacewater School and Kea School.

Staff

Staff include an Early Years Professional and 2 Qualified Teachers.

All staff attend training and development courses. Staff meetings are held regularly to ensure effective cohesion and continuity.

All staff hold a current Paediatric First Aid Certificate and most of the team have a Food and Hygiene qualification.

Statutory Guidelines have been met regarding training in Safeguarding Awareness.

A variety of training opportunities are taken to enhance the Learning and Wellbeing of the current cohort of children with a focus on Personal, Emotional and Social development and Language. Also there has been a focus on Learning in the Outdoors.

Financial Situation

Whilst Cornwall Council's funding has been consistent for children registered with the Pre-school, the Council continues to only fund 38 weeks per year. Each year there is a shortfall of one week of funding which the Charity requested the parents support by paying for unfunded hours or making a donation to the Pre-school.

The number of children receiving Government Funding remains similar to last year but it is noted that families continue to wait to put children into Pre-school until they are in receipt of funding. This academic year there have been no funded two year olds in attendance.

This year the funding per hour for children age 3+ increased from £4.32 to £4.76.
This remains significantly below the amount that the Pre-school charges for unfunded hours.
The minimum wage increased by 92 pence per hour to £10.42.
The numbers simply do not add up.

The Pre-School maintained its charges for non-funded hours in the year at £6.50 for all hours (whether 2 or 3 or 4 year olds).

We continue to offer lunch 5 days a week. The uptake for this has been good.

Fundraising efforts by staff alongside donations from parents and supporters of the Pre-School helped towards covering some of the ever-increasing running costs.

The Pre-School continues to find itself operating in a landscape of rising costs and the Pre-school is now finding itself stretched to its financial limits. An enormous pressure is being placed on the Pre-School's budget and for the last four years the charity has operated at a loss.

We have managed to negotiate with the Landlords to maintain our rent with no increase this year. Utility costs have however significantly increased.

Fundraising

With things returning to normal the Pre-School was able to host several fundraising events. The Toffee Apple Stall at Devoran Fireworks was able to return this year. The Pre-school has also had a presence at local village events in the year selling second-hand toys or home-made cakes. We were also able to host a Christmas Event for the parents with a small production by the children and this provided fundraising opportunities in the form of a raffle, stalls and the sale of refreshments.

The fundraising proceeds have been used to cover the ongoing costs of staff and operating expenses.

Larger equipment and resources previously purchased has been of high quality and durability and so have lasted well but some larger items – particularly outdoor items – are now tiring or have been removed this year as were no longer fit for purpose. There have been no funds available to renew these assets.

**Devoran Pre-School
Charity No 1110868**

Independent Examiner's Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent Examiners' Statement

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

1. accounting records were not kept in accordance with section 130 of the Act or
2. the accounts do not accord with the accounting records

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

Signed: 
Rebecca McCann (Mar 21, 2024 09:00 GMT)

Date: Mar 21, 2024

Name: Rebecca McCann

Relevant professional qualification(s) or body (if any): _____

Address: Whyfield Limited
Ground Floor, Building A Green Court
Truro Business Park
Threemilestone
Truro
Cornwall
TR4 9LF

Devoran Pre-School
Charity No 1110868
Statement of Financial Activites for The Year Ended 31st August 2023

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income	113,982.00	-	113,982.00	105,460.00
Total Income	<u>113,982.00</u>	<u>-</u>	<u>113,982.00</u>	<u>105,460.00</u>
Expenditure				
Cost of charitable activites	118,338.00	-	118,338.00	106,263.00
	<u>118,338.00</u>	<u>-</u>	<u>118,338.00</u>	<u>106,263.00</u>
Net Income/(Expenditure)	(4,356.00)	-	(4,356.00)	(4,360.00)
Fund balances brought forward	40,568.00	2,482.00	43,050.00	47,410.00
Fund balances carried forward	<u>36,212.00</u>	<u>2,482.00</u>	<u>38,694.00</u>	<u>43,050.00</u>

Devoran Pre-School
Charity No 1110868
Receipts and Payments Account for The Year Ended 31st August 2023

Receipts

	2023	2022
	£	£
2 Voluntary Income	708.00	151.00
3 Activities for generating funds	2,098.00	2,663.00
4 Investment Income	677.00	5.00
5 Incoming from charitable activities:		-
County Council Grant	71,292.00	65,760.00
Pre-School income	39,127.00	30,597.00
Other income	80.00	3,617.00
Other grant income	-	2,667.00
	<u>113,982.00</u>	<u>105,460.00</u>

Payments

7 Employment costs	92,761.00	86,187.00
Accounting Software		115.00
Rent & Rates	8,024.00	8,059.00
Materials	1,763.00	1,044.00
Contractors	1,655.00	1,588.00
Legal Fees	48.00	164.00
Snack expense	1,078.00	792.00
Lunch expense	1,981.00	1,440.00
Training costs	443.00	285.00
Professional fees	807.00	622.00
Governance		-
Support costs	9,778.00	5,967.00
	<u>118,338.00</u>	<u>106,263.00</u>

Support costs are allocated accordingly;

Administration	80.00	231.00
Postage & delivery	654.00	338.00
Insurance	648.00	630.00
6 Depreciation	505.00	532.00
Telephone	571.00	558.00
Travel	76.00	-
Housekeeping	500.00	933.00
Utilities	6,064.00	2,375.00
Other costs	680.00	370.00
	<u>9,778.00</u>	<u>5,967.00</u>

Net income is after charging Depreciation of £505.00

Devoran Pre-School
Charity No 1110868
Statement of Assets & Liabilities at 31st August 2023

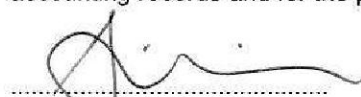
		2023 £	2022 £
Fixed Assets			
Tangible assets	9	793.00	1,299.00
Current Assets	10		
Debtors		-	154.00
Cash at bank		40,786.00	42,812.00
		<u>40,786.00</u>	<u>42,966.00</u>
Current Liabilities	11		
Creditors		(2,273.00)	(639.00)
Accrued Expenses		(612.00)	(576.00)
		<u>(2,885.00)</u>	<u>(1,215.00)</u>
Net Current Assets		<u>37,901.00</u>	<u>41,751.00</u>
Net Assets	14	<u>38,694.00</u>	<u>43,050.00</u>
Funds	13		
Restricted funds		2,482.00	2,482.00
Unrestricted funds		36,212.00	40,568.00
		<u>38,694.00</u>	<u>43,050.00</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for small entities.

For the year ending 31/08/2023 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation on the accounts.



signed on behalf of the Trustees on

Dated 11-03-2024

1. Accounting Policies

Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 as updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular activities on a basis.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

The unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's objectives. 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. The cost of raising and administering such funds are charged against the specific fund.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Property improvements	20% straight line
Fixtures, fittings and equipment	25% straight line
Plant and Equipment	25% straight line

2. Voluntary Income

	Total	Total
	2023	2022
Donations	708.00	151.00
	708.00	151.00

3. Activities for generating funds

	Total	Total
	2023	2022
Fundraising Events	2098.00	2663.00
	2098.00	2663.00

4. Investment Income

	Total	Total
	2023	2022
Interest from cash deposits	677.00	5.00
	677.00	5.00

5. Incoming resources from charitable activities

	Unrestricted	Restricted	Total	Total
			2023	2022
County Council Grant	71,292.00		71,292.00	65,760.00
Pre-School Fees	39,127.00		39,127.00	30,597.00
Pre-School Fees Snack Fees			-	-
Pre-School Extra Fees			-	-
Grant Income	0.00		-	2,667.00
Other Income	80.00	0.00	80.00	3,617.00
	110,499.00	-	110,499.00	102,641.00

6. Net Income

Net Income is stated after charging

	2023	2022
Depreciation	£ 505	£ 532

7. Employee's remuneration

The average number of persons employed by the charity during the year was as follows:

2023	2022
8	9

The aggregate payroll costs of these persons were as follows:

	2022	2021
Wages & Salaries	£92,761	£86,187

No employee received emoluments of more than £60,000 during the year

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9. Tangible Fixed Assets

	Property Improvements £	Fixtures fittings and equipment £	Plant and Equipment £	Total £
Cost				
At 1 September 2022	3,223.00	5,510.00	14,005.00	22,738.00
Additions	-	-	-	-
At 31 August 2023	<u>3,223.00</u>	<u>5,510.00</u>	<u>14,005.00</u>	<u>22,738.00</u>
Depreciation				
At 1 September 2022	3,223.00	5,510.00	12,706.00	21,439.00
Charge for the year	-	-	506.00	506.00
At 31 August 2023	<u>3,223.00</u>	<u>5,510.00</u>	<u>13,212.00</u>	<u>21,945.00</u>
Net book value:				
At 31 August 2023	<u>-</u>	<u>-</u>	<u>793.00</u>	<u>793.00</u>
At 31 August 2022	<u>-</u>	<u>-</u>	<u>1,299.00</u>	<u>1,299.00</u>

10. Debtors

	2023	2022
Trade debtors	-	154.00

11. Current Liabilities

Amounts falling due within 1 year

	2023	2022
Accruals - Accounting	612.00	576.00
Trade Creditors	2,273.00	639.00
	<u>2,885.00</u>	<u>1,215.00</u>

12. Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. Analysis of Funds

	At 1st Sept 2022	Incoming Resources	Resources Expended	At 31st Aug 2023
	£	£	£	£
General Funds				
Unrestricted Income Fund	40,568.00	113,982.00	-118,338.00	36,212.00
Restricted Funds				
Expansion Fund*	341.00	-	-	341.00
Graduate Leader Fund	0.00	-	-	0.00
Every Child a Talker	1,000.00	-	-	1,000.00
Sustainability Grant	1,141.00	-	-	1,141.00
GLF Staff Training Funding	0.00	-	-	0.00
	<u>2,482.00</u>	<u>-</u>	<u>-</u>	<u>2,482.00</u>
Total Funds	<u>43,050.00</u>	<u>113,982.00</u>	<u>-118,338.00</u>	<u>38,694.00</u>

*Expansion Fund £341.00 fixed assets.

14. Net assets by fund

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Tangible assets	£ 793	£ -	£ 793	£ 1,299
Current assets	£ 38,304	£ 2,482	£ 40,786	£ 42,966
Current Liabilities	-£ 2,885	£ -	-£ 2,885	-£ 1,215
Net Assets	<u>£ 36,212</u>	<u>£ 2,482</u>	<u>£ 38,694</u>	<u>£ 43,050</u>

Accounts

Devoran Pre-School
(A company limited by guarantee)
Charity No 1110868

Annual Report and Financial Statements

31-Aug-22

Devoran Pre-School
Administrative Details

Charity name	Devoran Pre-School
Charity registration number	1110868
Company registration number	4867029
Registered office	The Market Hall Market Street Devoran Truro TR3 6QA
Trustees	Mr William Johnson
Independent Examiner	Whyfield Limited Ground Floor, Building A Green Court Truro Business Park Threemilestone TR4 9LF

Devoran Pre-School

Trustee's Report

The Trustees present their report and financial statements for the year ended **31 August 2022**.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association

Management of the Charity

The charity is managed and controlled by the management committee. The members of the management committee are the directors and trustees for the purposes of charity and company law and are referred to as trustees in these accounts.

The committee is made up of a chair, a treasurer, a secretary, between 2 and 9 members and up to 3 members co-opted onto the committee. Co-options are in the main for the purpose of fundraising.

Appointment of Trustees

All voting members of the charity are eligible to stand for election as a trustee at the Annual General Meeting. All trustees are elected for a term of one year, however, are eligible to stand for re-election. The committee may co-opt new members; however, they shall retire at the next Annual General Meeting.

Objectives

The objectives of the charity 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 the children through community groups and by:

- (1) Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved the activities of such groups, ensuring such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- (2) Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs.
- (3) Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Achievements and performance

The Pre-school remained open as usual throughout the Academic Year from September 2021 to July 2022.

The Pre-school staff met the challenge of keeping open to all children in a time of uncertainty and difficulties inherent in virus management.

The Pre-school provided 39 weeks of Early Years Education to local children.

Devoran Pre-School continues to be proud to have very happy settled children attending and enjoying the fantastic facilities available.

The children continue to enjoy and benefit from the play equipment in Devoran Park, our own outside space with our mud kitchen, water wall, boat, building and gardening materials which are constantly being updated and changed.

As much time as possible has been spent outdoors, in line with PHE directives. Whilst restrictions prevented some of the activities the children still had safe access to Devoran Park and to grandparents' small holdings.

Sports for Tots sessions continued outside.

This academic year was busy with fundraising – a stall at the Devoran Village Market in September selling toys and books. The Toffee Apple Stall at the re-instated Annual Firework display on the Quay in November. There was a Pre-school Children's Tombola and Tuck Shop at the Carnon Downs Party in the Park in May and then a Toy Stall at Devoran School Summer Fete. There was also fundraising for others with an event for "Children in Need"

Summer Trips for the children included a trip on the Bodmin- Wenford Steam Railway in June (gifted by a parent), A Teddy Bears Picnic and a Beach Trip with the Foundation Class at Devoran School in July and the Summer Term ended with a Sports Day attended by most of the families, parents and grandparents.

Transition for the children going to School in September 2022 was effective and teachers from Devoran, Perran-ar-worthal and Kea School came to visit the children in the setting.

Staff

Staff include an Early Years Professional and 2 Qualified Teachers.

All staff attend training and development courses (this year online via Zoom and Teams meetings).

Staff meetings are held regularly to ensure effective cohesion and continuity.

All staff hold a current Paediatric First Aid Certificate and most of the 7 strong staff team have a Food and Hygiene qualification.

With the restrictions of Covid most training opportunities were moved online, and the Team have strived to keep all qualifications and training up to date – in line with the Government suspensions and allowances. Statutory Guidelines have been met regarding training in Safeguarding Awareness. Other training opportunities are taken to enhance the Learning and Wellbeing of the current cohort of children with a focus on Personal, Emotional and Social development in the wake of Covid lockdowns.

The Pre-school is proud to offer training and placement opportunities to young people in the Community and this year welcomed a D.O.E student in November and a young person doing a Student Placement in the Spring .

Financial Situation

Whilst Cornwall Council's funding has been consistent for children registered with the Pre-school, the Cornwall Council continues to only fund 38 weeks per year. Each year there is a shortfall of one week of funding which the Charity requested the parents support by paying for unfunded hours or making a donation to the Pre-school.

The number of children receiving Government Funding remains similar to last year but it is noted that families are waiting to put children into Pre-school until they are in receipt of funding.

This year the funding per hour for children age 3+ increased by 1 pence / hour

There was minimum funding for increase for children age 2 to £5.36 – remaining below the amount that the Pre-school charges for unfunded hours.

The minimum wage increased by 59 pence per hour to £9.50

The numbers simply do not add up.

The Pre-School increased its charges for non-funded hours in the year.

It also began to offer lunch options five days a week.

Fundraising efforts by staff alongside donations from parents and supporters of the Pre-School helped towards covering some of the ever-increasing running costs.

The Pre-School continues to find itself operating in a landscape of rising costs and the Pre-school is now finding itself stretched to its financial limits. An enormous pressure is being placed on the Pre-School's budget and for the last three years the charity has operated at a significant loss.

Fundraising

This year restrictions were less stringent, and the Pre-School was able to host several fundraising events. The Toffee Apple Stall at Devoran Fireworks was able to return this year. The Pre-school has also had a presence at a number of local village events in the year selling second-hand toys or home-made cakes.

The fundraising proceeds have been used to cover the ongoing costs of staff and operating expenses.

There have been no funds available to renew certain resources. Large equipment and resources previously purchased has been of high quality and durability and so have lasted well but some larger items – particularly outdoor items – are now tiring. Requests are made on Facebook for suitable outdoor materials to be donated by the local Community.

Devoran Pre-School
Charity No 1110868

Approval statement

I report on the financial statements of the Charity for the year ended 31st August 2022 which are set out on pages 5 & 6.

Respective responsibilities of Trustees and Examiners

The Trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act). As amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

it is my responsibility to:

1. examine the accounts under section 43 of the act, as amended);
2. to follow the procedures laid down in the general directions given by the Charity commission (under Section 43(7)(b) of the Act, as amended); and
3. to state whether particular matters have come to my attention.

Basis of Independent Examiners' Statement

An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of 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 Examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
proper accounting records are kept (in accordance with section 41 of the Act); and
accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act

Whyfield Limited
Ground Floor Building A Green Court
Truro Business Park
Threemilestone
Truro
Cornwall
TR4 9LF

Devoran Pre-School**Charity No 1110868****Statement of Financial Activities for The Year Ended 31st August 2022**

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income	105,460.00	-	105,460.00	84,410.00
Total Income	<u>105,460.00</u>	<u>-</u>	<u>105,460.00</u>	<u>84,410.00</u>
Expenditure				
Cost of charitable activities	106,263.00	3,557.00	109,820.00	94,766.00
	<u>106,263.00</u>	<u>3,557.00</u>	<u>109,820.00</u>	<u>94,766.00</u>
Net Income/(Expenditure)	(803.00)	(3,557.00)	(4,360.00)	(10,356.00)
Fund balances brought forward	41,371.00	6,039.00	47,410.00	57,766.00
	<u>41,371.00</u>	<u>6,039.00</u>	<u>47,410.00</u>	<u>57,766.00</u>
Fund balances carries forward	<u>40,568.00</u>	<u>2,482.00</u>	<u>43,050.00</u>	<u>47,410.00</u>

Devoran Pre-School**Charity No 1110868****Receipts and Payments Account for The Year Ended 31st August 2022****Receipts**

	2022	2021
	£	£
2 Voluntary Income	151.00	3,730.00
3 Activities for generating funds	2,663.00	311.00
4 Investment Income	5.00	-
5 Incoming from charitable activities:	-	-
County Council Grant	65,760.00	54,019.00
Pre-School income	30,597.00	20,779.00
Other income	3,617.00	171.00
Other grant income	2,667.00	5,400.00
	<u>105,460.00</u>	<u>84,410.00</u>

Payments

7 Employment costs	86,187.00	76,768.00
Accounting Software	115.00	115.00
Rent & Rates	8,059.00	6,695.00
Materials	1,044.00	2,032.00
Contractors	1,588.00	992.00
Legal Fees	164.00	48.00
Snack expense	792.00	1,182.00
Lunch expense	1,440.00	1,156.00
Training costs	285.00	240.00
Professional fees	622.00	283.00
Governance	-	-
Support costs	5,967.00	5,255.00
	<u>106,263.00</u>	<u>94,766.00</u>

Support costs are allocated accordingly;

Administration	231.00	167.00
Postage & delivery	338.00	324.00
Insurance	630.00	617.00
6 Depreciation	532.00	315.00
Telephone	558.00	574.00
Travel	-	15.00
Housekeeping	933.00	453.00
Utilities	2,375.00	2,109.00
Other costs	370.00	681.00
	<u>5967.00</u>	<u>5255.00</u>

Net income is after charging Depreciation of £532.00

Devoran Pre-School
Charity No 1110868
Statment of Assets & Liabilites at 31st August 2022

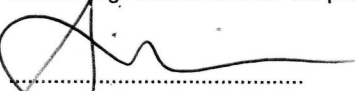
		2022 £	2021 £
Fixed Assets			
Tangible assets	9	1,299.00	833.00
Current Assets	10		
Debtors		154.00	45.00
Cash at bank		42,812.00	47,473.00
		<u>42,966.00</u>	<u>47,518.00</u>
Current Liabilites	11		
Creditors		(639.00)	(365.00)
Accrued Expenses		(576.00)	(576.00)
		<u>(1,215.00)</u>	<u>(941.00)</u>
Net Current Assets		41,751.00	46,577.00
Net Assets	14	<u>43,050.00</u>	<u>47,410.00</u>
Funds	13		
Resticted funds		2,482.00	6,039.00
Unrestricted funds		40,568.00	41,371.00
		<u>43,050.00</u>	<u>47,410.00</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for small entities.

For the year ending 31/08/2022 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation on the accounts.



signed on behalf of the Trustees on

Dated 23/02/23

1. Accounting Policies

Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 as updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular activities on a basis

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

The unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's objectives. 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. The cost of raising and administering such funds are charged against the specific fund.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Property improvements	20% straight line
Fixtures, fittings and equipment	25% straight line

2. Voluntary Income

	Total 2022	Total 2021
Donations	151.00	3730.00
	151.00	3730.00

3. Activities for generating funds

	Total 2022	Total 2021
Fundraising Events	2663.00	311.00
	2663.00	311.00

4. Investment Income

	Total 2022	Total 2021
Interest from cash deposits	5.00	0.00
	5.00	0.00

5. Incoming resources from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
County Council Grant	65,760.00		65,760.00	54,019.00
Pre-School Fees	30,597.00		30,597.00	20,779.00
Pre-School Fees Snack Fees			-	-
Pre-School Extra Fees			-	-
Grant Income	2,667.00		2,667.00	5,400.00
Other Income	60.00	3,557.00	3,617.00	171.00
	99,084.00	3,557.00	102,641.00	80,369.00

6. Net Income

Net Income is stated after charging

	2022	2021
Depreciation	£ 532	£ 315

7. Employee's remuneration

The average number of persons employed by the charity during the year was as follows: 9

	2022 9	2021 9
The aggregate payroll costs of these persons were as follows:		
Wages & Salaries	2022 £86,187	2021 £76,768

No employee received emoluments of more than £60,000 during the year

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9. Tangible Fixed Assets

	Property Improvements	Fixtures fittings and equipment	Total
	£	£	£
Cost			
At 1 September 2021	3,223.00	18,517.00	21,740.00
Additions	-	998.00	998.00
At 31 August 2022	3,223.00	19,515.00	22,738.00
Depreciation			
At 1 September 2021	3,223.00	17,684.00	20,907.00
Charge for the year	-	532.00	532.00
At 31 August 2022	3,223.00	18,216.00	21,439.00
Net book value:			
At 31 August 2022	1,299.00	1,299.00	1,299.00
At 31 August 2021	833.00	833.00	833.00

10. Debtors

	2022	2021
Trade	154.00	45.00

11. Current Liabilities

Amounts falling due within 1 year

	2022	2021
Accruals- Accounting	576.00	576.00
Trade Creditors	639.00	365.00
	1,215.00	941.00

12. Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. Analysis of Funds

	At 1st Sept 2021	Incoming Resources	Resources Expended	At 31st Aug 2022
	£	£	£	£
General Funds				
Unrestricted Income Fund	41,371.00	105,460.00	-106,263.00	40,568.00
Restricted Funds				
Expansion Fund*	1,339.00	-	-998.00	341.00
Graaduate Leader Fund	2,555.00	-	-2,555.00	0.00
Every Child a Talker	1,000.00	-	-	1,000.00
Sustainability Grant	1,141.00	-	-	1,141.00
GLF Staff Training Funding	4.00	-	-4.00	0.00
	<u>6,039.00</u>	<u>-</u>	<u>-4.00</u>	<u>2,482.00</u>
Total Funds	<u>47,410.00</u>	<u>105,460.00</u>	<u>-109,820.00</u>	<u>43,050.00</u>

*Expansion Fund £341.00 fixed assets.

14. Net assets by fund

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Tangible assets	£ 1,299	£ -	£ 1,299	£ 833
Current assets	£ 40,484	£ 2,482	£ 42,966	£ 47,518
Current Liabilities	-£ 1,215	-	-£ 1,215	-£ 941
Net Assets	<u>£ 40,568</u>	<u>£ 2,482</u>	<u>£ 43,050</u>	<u>£ 47,410</u>

Accounts

Devoran Pre-School
(A company limited by guarantee)
Charity No 1110868

Annual Report and Financial Statements

31-Aug-21

**Devoran Pre-School
Administrative Details**

Charity name	Devoran Pre-School
Charity registration number	1110868
Company registration number	4867029
Registered office	The Market Hall Market Street Devoran Truro TR3 6QA
Trustees	Mr William Johnson
Independent Examiner	Whyfield Limited Ground Floor, Building A Green Court Truro Business Park Threemilestone TR4 9LF

Devoran Pre-School

Trustee's Report

The Trustees present their report and financial statements for the year ended **31 August 2021**.

The Trustees who are also Directors of Devoran Pre-School for the purposes of company law and who served during the year are set out on Page 2.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association

Management of the Charity

The charity is managed and controlled by the management committee. The members of the management committee are the directors and trustees for the purposes of charity and company law and are referred to as trustees in these accounts.

The committee is made up of a chair, a treasurer, a secretary, between 2 and 9 members and up to 3 members co-opted onto the committee.

Appointment of Trustees

All voting members of the charity are eligible to stand for election as a trustee at the Annual General Meeting. All trustees are elected for a term of one year, however, are eligible to stand for re-election unless they have served six consecutive years. The committee may co-opt new members; however, they shall retire at the next Annual General Meeting.

Objectives

The objectives of the charity 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 the children through community groups and by:

- (1) Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved the activities of such groups, ensuring such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- (2) Encouraging the study of the needs of such children and their families and promoting public interest in the recognition of such needs.
- (3) Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Achievements and performance

In spite of the pandemic the Pre-school remained open as usual through out the Academic Year from September 2020 to July 2021.

The Pre-school provided 39 weeks of Early Years Education to local children.

Devoran Pre-School continues to be proud to have very happy settled children attending and enjoying the fantastic facilities available.

The children continue to enjoy and benefit from the play equipment in Devoran Park, our own outside space with our mud kitchen, water wall, boat, building and gardening materials which are constantly being updated and changed. As much time as possible has been spent outdoors, in line with PHE directives.

Whilst restrictions prevented some of the activities the children still had safe access to Devoran Park and to grandparents' small holdings. Sports for Tots sessions continued.

Some events had to be cancelled – Carols around the Tree and a Christmas performance – in line with Government Guidelines.

January 2021 presented a very challenging scenario with a general lockdown but the Government ordering that EY childcare settings remained open. This meant a reduction in attendance as some families kept children away and joint settings were discouraged.

Confidence amongst staff grew once vaccines and LFTs eventually became available to the EY sector.

The situation gradually “normalised” as the year progressed and the Summer Term saw an increase in children. The Annual beach trip took place and a “socially distanced” Sports Day.

Transition for the children going to School in September 2021 was effective and teachers from Devoran and from Perran-ar-worthal School came to visit the children in the setting.

Staff

Staff include an Early Years Professional and a Qualified Teacher. All staff attend training and development courses, and staff meetings are held regularly to ensure effective cohesion. All staff hold a current Paediatric First Aid Certificate and most of the 9 strong staff team have a Food and Hygiene qualification. With the restrictions of Covid most training opportunities were moved online, and the Team have strived to keep all qualifications and training up to date – in line with the Government suspensions and allowances. Other training opportunities are taken to enhance the Learning and Wellbeing of the current cohort of children.

Financial Situation

The Covid situation has obviously impacted the Pre-school's financial situation.

Whilst Cornwall Council's funding has been consistent for children registered with the Pre-school there has been a loss from the number of non-funded children as attendance has been very erratic due to the Pandemic. The Pre-School continues to find itself operating in a landscape of rising costs and the well documented difficulties of implementing the Government's 30 hours funded education for all children above the age of 3. The money settings receive for every funded hour does not cover the rising costs of staffing and running of the buildings and together with statutory pension contributions and the annual increase in the minimum wage enormous pressure has been placed on the Pre-School's budget.

Fundraising

The ongoing Pandemic has continued to decimate Fundraising efforts. Particularly major fundraisers such as the Toffee Apple Stall at Devoran Fireworks (cancelled again) This will have an ongoing impact on our ability to renew certain resources. The Pre-school remains very well equipped as what we have previously purchased has been of high quality and durability.

Devoran Pre-School
Charity No 1110868

Approval statement

I report on the financial statements of the Charity for the year ended 31st August 2021 which are set out on pages 5 & 6.

Respective responsibilities of Trustees and Examiners

The Trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts.

The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act). As amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

it is my responsibility to:

1. examine the accounts under section 43 of the act, as amended);
2. to follow the procedures laid down in the general directions given by the Charity commission (under Section 43(7)(b) of the Act, as amended); and
3. to state whether particular matters have come to my attention.

Basis of Independent Examiners' Statement

An examination includes a review of 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 Examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the Trustees have met the requirements to ensure that:
proper accounting records are kept (in accordance with section 41 of the Act); and
accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act

Whyfield Limited
Ground Floor Building A Green Court
Truro Business Park
Threemilestone
Truro
Cornwall
TR4 9LF

Devoran Pre-School
Charity No 1110868
Statement of Financial Activities for The Year Ended 31st August 2021

	Unrestricted funds	Restricted funds	2021	2020
Income	84,410.00		84,410.00	98,493.00
Total Income	<u>84,410.00</u>	<u>-</u>	<u>84,410.00</u>	<u>98,493.00</u>
Expenditure				
Cost of charitable activities	94,766.00		94,766.00	98,605.00
	<u>94,766.00</u>	<u>-</u>	<u>94,766.00</u>	<u>98,605.00</u>
Net Income/(Expenditure)	(10,356.00)		(10,356.00)	(112.00)
Fund balances brought forward	51,727.00	6,039.00	57,766.00	57,878.00
Fund balances carries forward	<u>41,371.00</u>	<u>6,039.00</u>	<u>47,410.00</u>	<u>57,766.00</u>

Devoran Pre-School**Charity No 1110868****Receipts and Payments Account for The Year Ended 31st August 2021****Receipts**

	2021	2020
2 Voluntary Income	3,730.00	1,150.00
3 Activities for generating funds	311.00	899.00
4 Investment Income	-	10.00
5 Incoming from charitable activities:	-	-
County Council Grant	54,019.00	71,086.00
Pre-School income	20,779.00	12,188.00
Other income	171.00	1,974.00
Other grant income	5,400.00	11,186.00
	<u>84,410.00</u>	<u>98,493.00</u>

Payments

7 Employment costs	76,768.00	75,375.00
Accounting Software	115.00	115.00
Rent & Rates	6,695.00	9,688.00
Materials	2,032.00	824.00
Contractors	992.00	2,301.00
Legal Fees	48.00	98.00
Snack expense	1,182.00	1,750.00
Lunch expense	1,156.00	-
Training costs	240.00	150.00
Professional fees	283.00	258.00
Governance	-	-
Support costs	5,255.00	8,046.00
	<u>94,766.00</u>	<u>98,605.00</u>

Support costs are allocated accordingly;

Administration	167.00	209.00
Postage & delivery	324.00	234.00
Insurance	617.00	616.00
6 Depreciation	315.00	3,184.00
Telephone	574.00	546.00
Travel	15.00	3.00
Housekeeping	453.00	655.00
Utilities	2,109.00	1,699.00
Other costs	681.00	900.00
	<u>5,255</u>	<u>8,046</u>

Net income is after charging Depreciation of £314.74

Devoran Pre-School
Charity No 1110868
Statment of Assets & Liabilites at 31st August 2021

		2021	2020
Fixed Assets			
Tangible assets	9	833.00	1,147.00
Current Assets	10		
Debtors		45.00	(10,907.00)
Cash at bank		47,473.00	68,620.00
		<u>47,518.00</u>	<u>57,713.00</u>
Current Liabilites	11		
Creditors		(365.00)	(518.00)
Accrued Expenses		(576.00)	(576.00)
		<u>(941.00)</u>	<u>(1,094.00)</u>
Net Current Assets		46,577.00	56,619.00
Net Assets	14	<u>47,410.00</u>	<u>57,766.00</u>
31/08/2021			
Funds	13		
Resticted funds		6,039.00	6,039.00
Unrestricted funds		41,371.00	51,727.00
		<u>47,410.00</u>	<u>57,766.00</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for small entities.

For the year ending 31/08/2021 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preperation on the accounts.



signed on behalf of the Trustees on

Dated...15/02/22.....

1. Accounting Policies

Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, as updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular activities on a basis

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

The unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's objectives. 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. The cost of raising and administering such funds are charged against the specific fund.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Property improvements	20% straight line
Fixtures, fittings and equipment	25% straight line

2. Voluntary Income

	Total 2021	Total 2020
Donations	3730	1150
	3730	1150

3. Activities for generating funds

	Total 2021	Total 2020
Fundraising Events	311	899
	311	899

4. Investment Income

	Total 2021	Total 2020
Interest from cash deposits	0	10
	0	10

5. Incoming resources from charitable activities

		Total 2021	Total 2020
	Unrestricted	Restricted	
County Council Grant	54,019.00		71,086.00
Pre-School Fees	20,779.00		12,188.00
Pre-School Fees Snack Fees		-	-
Pre-School Extra Fees		-	-
Grant Income	5,400.00	5,400.00	11,186.00
Other Income	171.00	171.00	1,974.00
	80,369.00	80,369.00	96,434.00

6. Net Income

Net Income is stated after charging

	2021	2020
Depreciation	£ 315	£ 3,184

7. Employee's remuneration

The average number of persons employed by the charity during the year was as follows: 9

The aggregate payroll costs of these persons were as follows:

	2021	2020
	0	10
Wages & Salaries	£76,768	£75,375

No employee received emoluments of more than £60,000 during the year

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9. Tangible Fixed Assets

	Property Improvements	Fixtures fittings and equipment	Total
	£	£	£
Cost			
At 1 September 2020	3,223.00	18,517.00	21,740.00
Additions	—	—	£ -
At 31 August 2021	3,223.00	18,517.00	21,740.00
Depreciation			
At 1 September 2020	3,223.00	17,369.00	20,592.00
Charge for the year	—	315.00	315.00
At 31 August 2021	3,223.00	17,684.00	20,907.00
Net book value:			
At 31 August 2021	—	833.00	833.00
At 31 August 2020	—	1,148.00	1,148.00

10. Debtors

	2021	2020
Trade	£ 45	£ 10,907

11. Current Liabilities

Amounts falling due within 1 year

	2021	2020
Accruals- Accounting	£ 576	£ 576
Trade Creditors	£ 365	£ 518
	941.00	1,094.00

12. Members' Liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. Analysis of Funds

	At 1st Sept 2020		Incoming Resources		Resources Expended		At 31st Aug 2021	
	£		£		£		£	
General Funds								
Unrestricted Income Fund	£	51,727	£	84,410	-£	94,766	£	41,371
								—
Restricted Funds								
Expansion Fund*	£	1,339		—		—	£	1,339
Graaduate Leader Fund	£	2,555		—		—	£	2,555
Every Child a Talker	£	1,000		—		—	£	1,000
Sustainability Grant	£	1,141		—		—	£	1,141
GLF Staff Training Funding	£	4		—		—	£	4
	£	6,039		—		—	£	6,039
Total Funds	£	57,766	£	84,410	-£	94,766	£	47,410

*Expansion Fund £1,339 fixed assets.

14. Net assets by fund

	Unrestricted funds		Restricted funds		Total 2021		Total 2020	
	£		£		£		£	
Tangible assets	£	833	£	1,339	£	833	£	1,147
Current assets	£	47,518	£	4,700	£	47,518	£	57,713
Current Liabilities	-£	941		—	-£	941	-£	1,094
Net Assets	£	47,410	£	6,039	£	47,410	£	57,766