

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2024**  
**for**  
**Cowling Pre-School and Toddlers**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

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**Report of the Trustees  
for the Year Ended 31 March 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives 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:

- 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.
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
- Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance

**Significant activities**

The charity comprises of two sections: Cowling Preschool and Cowling Toddlers. Preschool is managed by paid staff and is daily (during term times). Toddlers is run by volunteers and is held on a weekly basis.

**Public benefit**

We provide local, affordable childcare for preschool children in a small village, as well as a weekly meeting point for potentially isolated parents/guardians and their preschool children. There are no other day nurseries in the village and we are a vital resource for many families both in the village and its outlying areas.

Preschool can take children from the age of two years and offers 10 sessions each week (9 -12noon, 12 noon - 3pm, Monday to Friday). Toddler group is for any child from newborn to 5yrs.

We also foster strong links with the local primary school, through the support of a 'transition to school' group held at the local school.

In respect of the above the trustees have had regard to the charity commission guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Over the last academic year, the charity has utilized previously secured funding grants to enhance the educational experience for children through regular physical education classes delivered by skilled specialists. These sessions not only promoted physical health and motor skill development but also encouraged teamwork, discipline, and confidence among the children. The charity also played an active role in the inaugural Cowling Festival, a vibrant community event that brought enjoyment and connection to the local area. Participation in the festival was a dual success, fostering community spirit while raising much-needed funds to support the preschool's activities. This involvement highlights the charity's commitment to both the children it serves and the broader community.

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**FINANCIAL REVIEW**

**Financial position**

During the year expenditure has exceeded income by £8,646 (2023 £14,377).

Income from NYCC funding has increased from £67,207 to £76,684, and fees have decreased from £29,164 to £21,226. Miscellaneous income of £766 (2023 £1,899) relates to the sale of uniforms and monies collected from parents for trips and there were monies raised from fundraising events of £753 (2023 £564).

The total funds of the charity have decreased from £55,776 to £48,027.

Free reserves at 31 March 2024 were £43,712 (2023 £50,383).

During 2020 the charity received a grant of £9,900 from the National Lottery specifically for the following activities: Community revitalize for adults and preschool children. During that year, £3,141 of the grant has been spent leaving a balance of £6,759 at that year end. During 2021 a further £330 of the grant was spent leaving a balance at that year end of £6,429. Last year a further £1,962 of the grant has been spent leaving a balance of £4,467. During 2022, a further £2,352 has been spent leaving a balance of £2,115. During the current year a further £1,522 has been spent leaving a balance of £593. This has been treated as a restricted fund.

The trustees have established a level of reserves (that is those funds that are freely available) that the charity should have. The reserves are required to operate and meet the charity's objectives and enable the charity to continue as a going concern..

The principal sources of funding for the charity is from attendance fees and government contributions towards attendance fees.

**Going concern**

The trustees have considered the position regarding going concern .

The charity has continued to receive early years funding from NYCC and parent fees are looking at other sources of income. .The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**FUTURE PLANS**

Significant effort has been invested in creating a stimulating and engaging environment for children, both within indoor and outdoor spaces. These enhancements aim to inspire creativity, curiosity, and learning, and the charity is committed to further building on these improvements in the coming months.

However, a decline in the number of children attending the preschool has underscored the need for a strategic review of the services offered. The focus will be on adapting programs to better meet the needs of families in the community, increasing enrolment, and ensuring the preschool remains a vital resource.

In parallel, the charity recognizes the importance of maintaining financial sustainability. Efforts will be directed toward reviewing operational costs to maximize efficiency, allowing the preschool to continue delivering high-quality early education and care while remaining accessible to as many families as possible.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Background**

In July 2011, Rachel Salt and Kay Williamson undertook the task of putting preschool and the committee on a much more secure legal and financial footing by becoming a limited company and a registered charity. This was finally achieved in January 2012 with the transfer of the staff's employment coming under the umbrella of 'Cowling Preschool and Toddlers Ltd'.

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The charity is managed and overseen by the trustees appointed by the members. Membership of the Pre-school is open to any individual, family or organisation interested in promoting the Objects which applies to the Pre-school in the form required by the Committee and is approved by the Committee in its absolute discretion and who consents in writing to become a Member either personally or (in the case of a member organisation) through an authorised representative. The committee is to be made up of a minimum of five members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of twelve members. The Committee are to be appointed at Annual General Meetings by existing members. Trustees are supplied with information detailing their role as a trustee and their responsibilities together with a copy of the governing document and the latest financial statements.

**Organisational structure**

The charity operates as a Company limited by guarantee, currently with two directors.

There is a committee to oversee the running of the charity and to take on a fundraising role. These people are all volunteers.

The day to day management of the charity is through a paid manager, deputy manager and key workers.

The charity is grateful for the assistance of five volunteers during the year.

**Decision making**

The trustees and committee members make decisions regarding strategic matters. Decisions regarding the day-to-day running of the charity are made by the manager Harris Payne. Remuneration of the charity's staff is set by reference to market rates.

**Related parties**

Apart from the directors and committee members, there are no related parties.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. External risks relate mainly to general economic conditions which affect the level of attendance fees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07701949 (England and Wales)

**Registered Charity number**

1147723

**Registered office**

Cowling Pre-School and Toddlers  
Cowling Village Hall  
Acre Road, Cowling  
Keighley  
West Yorkshire  
BD22 0FN

**Trustees**

D A Ensor

P Mellin Chair (resigned 24.4.23)

Mrs J R Bell (appointed 1.11.23)

Mrs M Swain (appointed 23.1.24)

**Company Secretary**

Mrs M Swain

**Report of the Trustees  
for the Year Ended 31 March 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D.C.Adams FCA, CTA, FMgt  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Bankers:**

Barclays Bank Plc  
49 High Street  
Skipton  
BD23 1DT

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Cowling Pre-School and Toddlers for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 December 2024 and signed on its behalf by:

D A Ensor - Trustee

**Independent Examiner's Report to the Trustees of  
Cowling Pre-School and Toddlers**

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**Independent examiner's report to the trustees of Cowling Pre-School and Toddlers ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

D.C.Adams FCA, CTA, FMgt

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

18 December 2024

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.3.24 Total funds £</b>	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	<b>99,429</b>	-	<b>99,429</b>	98,834
Investment income	3	<b>455</b>	-	<b>455</b>	98
<b>Total</b>		<b>99,884</b>	-	<b>99,884</b>	98,932
<b>EXPENDITURE ON</b>					
Raising funds		<b>98,199</b>	<b>1,522</b>	<b>99,721</b>	105,709
Other		<b>8,809</b>	-	<b>8,809</b>	7,600
<b>Total</b>		<b>107,008</b>	<b>1,522</b>	<b>108,530</b>	113,309
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,124)</b>	<b>(1,522)</b>	<b>(8,646)</b>	(14,377)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>54,558</b>	<b>2,115</b>	<b>56,673</b>	70,153
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>47,434</b>	<b>593</b>	<b>48,027</b>	55,776

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



## Cowling Pre-School and Toddlers

### **Balance Sheet** **31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.3.24 Total funds £</b>	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	<b>4,315</b>	-	<b>4,315</b>	5,393
<b>CURRENT ASSETS</b>					
Debtors	9	<b>2,625</b>	-	<b>2,625</b>	10,210
Cash at bank and in hand		<b>43,163</b>	<b>593</b>	<b>43,756</b>	42,643
		<b>45,788</b>	<b>593</b>	<b>46,381</b>	52,853
<b>CREDITORS</b>					
Amounts falling due within one year	10	<b>(2,669)</b>	-	<b>(2,669)</b>	(2,470)
<b>NET CURRENT ASSETS</b>		<b>43,119</b>	<b>593</b>	<b>43,712</b>	50,383
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>47,434</b>	<b>593</b>	<b>48,027</b>	55,776
<b>NET ASSETS</b>		<b>47,434</b>	<b>593</b>	<b>48,027</b>	55,776
<b>FUNDS</b>	12				
Unrestricted funds				<b>47,434</b>	53,661
Restricted funds				<b>593</b>	2,115
<b>TOTAL FUNDS</b>				<b>48,027</b>	55,776

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2024 and were signed on its behalf by:

D A Ensor - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Outdoor Play Area	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

**Taxation**

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

**Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the trustees report.

**Pension costs and other post-retirement benefits**

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

**Going concern**

The trustees have considered the position regarding going concern .

The charity has continued to receive early years funding from NYCC and parent fees are looking at other sources of income. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.24</b>	31.3.23
	£	£
Fundraising	<b>753</b>	564
Miscellaneous	<b>766</b>	1,899
Fees	<b>21,226</b>	29,164
EY Funding	<b>76,684</b>	67,207
	<b>99,429</b>	98,834

**3. INVESTMENT INCOME**

	<b>31.3.24</b>	31.3.23
	£	£
Interest received	<b>455</b>	98

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.24</b>	31.3.23
	£	£
Depreciation - owned assets	<b>1,078</b>	2,206

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**6. STAFF COSTS**

	<b>31.3.24</b>	31.3.23
	£	£
Wages and salaries	<b>84,191</b>	86,506
Other pension costs	<b>399</b>	433
	<b>84,590</b>	86,939

The average monthly number of employees during the year was as follows:

	<b>31.3.24</b>	31.3.23
	8	9

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	98,834	-	98,834
Investment income	98	-	98
<b>Total</b>	<b>98,932</b>	<b>-</b>	<b>98,932</b>
<b>EXPENDITURE ON</b>			
Raising funds	103,357	2,352	105,709
Other	7,600	-	7,600
<b>Total</b>	<b>110,957</b>	<b>2,352</b>	<b>113,309</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(12,025)</b>	<b>(2,352)</b>	<b>(14,377)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	65,686	4,467	70,153
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>53,661</b>	<b>2,115</b>	<b>55,776</b>

**8. TANGIBLE FIXED ASSETS**

	Outdoor Play Area £	Fixtures & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023 and 31 March 2024	<b>12,762</b>	<b>2,424</b>	<b>4,884</b>	<b>20,070</b>
<b>DEPRECIATION</b>				
At 1 April 2023	<b>8,579</b>	<b>1,214</b>	<b>4,884</b>	<b>14,677</b>
Charge for year	<b>836</b>	<b>242</b>	<b>-</b>	<b>1,078</b>
At 31 March 2024	<b>9,415</b>	<b>1,456</b>	<b>4,884</b>	<b>15,755</b>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<b>3,347</b>	<b>968</b>	<b>-</b>	<b>4,315</b>
At 31 March 2023	<b>4,183</b>	<b>1,210</b>	<b>-</b>	<b>5,393</b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.24</b>	31.3.23
	£	£
Other debtors	<b>2,232</b>	9,716
Prepayments	<b>393</b>	494
	<u><b>2,625</b></u>	<u>10,210</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.24</b>	31.3.23
	£	£
Bank loans and overdrafts (see note 11)	<b>467</b>	479
Pension costs	<b>67</b>	-
Other creditors	-	87
Accruals and deferred income	<b>2,135</b>	1,904
	<u><b>2,669</b></u>	<u>2,470</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.3.24</b>	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<b>467</b>	479
	<u><b>467</b></u>	<u>479</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	<b>54,558</b>	<b>(7,124)</b>	<b>47,434</b>
<b>Restricted funds</b>			
Grants received	<b>2,115</b>	<b>(1,522)</b>	<b>593</b>
	<u><b>56,673</b></u>	<u><b>(8,646)</b></u>	<u><b>48,027</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>99,884</b>	<b>(107,008)</b>	<b>(7,124)</b>
<b>Restricted funds</b>			
Grants received	-	<b>(1,522)</b>	<b>(1,522)</b>
	<u><b>99,884</b></u>	<u><b>(108,530)</b></u>	<u><b>(8,646)</b></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	65,686	(12,025)	53,661
<b>Restricted funds</b>			
Grants received	4,467	(2,352)	2,115
<b>TOTAL FUNDS</b>	<u>70,153</u>	<u>(14,377)</u>	<u>55,776</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,932	(110,957)	(12,025)
<b>Restricted funds</b>			
Grants received	-	(2,352)	(2,352)
<b>TOTAL FUNDS</b>	<u>98,932</u>	<u>(113,309)</u>	<u>(14,377)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	65,686	(19,149)	46,537
<b>Restricted funds</b>			
Grants received	4,467	(3,874)	593
<b>TOTAL FUNDS</b>	<u>70,153</u>	<u>(23,023)</u>	<u>47,130</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

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**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,816	(217,965)	(19,149)
<b>Restricted funds</b>			
Grants received	-	(3,874)	(3,874)
<b>TOTAL FUNDS</b>	<u>198,816</u>	<u>(221,839)</u>	<u>(23,023)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024 or 2023..

**14. NON INDEPENDENT EXAMINER'S SERVICES**

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of wages and the financial statements.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising	753	564
Miscellaneous	766	1,899
Fees	21,226	29,164
EY Funding	76,684	67,207
	<b>99,429</b>	<b>98,834</b>
<b>Investment income</b>		
Interest received	455	98
<b>Total incoming resources</b>	<b>99,884</b>	<b>98,932</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	84,191	86,506
Pensions	399	433
Staff Training	749	684
Repairs, Materials etc	1,478	1,975
Milk and Food	1,270	1,889
Rent	8,091	8,343
Activities	2,487	4,976
Clothing	1,056	903
	<b>99,721</b>	<b>105,709</b>
<b>Other</b>		
Independent Examination	900	900
Other Accountancy fees	2,811	1,349
	<b>3,711</b>	<b>2,249</b>
<b>Support costs</b>		
<b>Management</b>		
Membership and insurance	1,756	1,085
Telephone	673	837
Postage and stationery	512	86
Sundries	363	703
Computer and website costs	715	434
Depreciation of tangible and heritage assets	1,079	2,206
	<b>5,098</b>	<b>5,351</b>
<b>Total resources expended</b>	<b>108,530</b>	<b>113,309</b>
<b>Net expenditure</b>	<b>(8,646)</b>	<b>(14,377)</b>

This page does not form part of the statutory financial statements