

UPOTTERY PRE-SCHOOL CIO

England & Wales · Charity number 1157940

Details

Status Registered

Legal form CIO

Registered 2014-07-22

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

Contact

Address Upottery Pre-school CIO
Upottery
EX14 9QT

Phone 01404861705

Email upotterypreschool@outlook.com

Website www.upotterypreschoolcio.weebly.com

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2)PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3)PROMOTING THEIR HEALTH AND WELL BEING;(4)PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5)PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6)FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a Pre School set in a rural village in East Devon offering Early Learning to children aged between 18 months and 5 years of age. Our organisation is voluntarily run by a committee and employs suitably qualified staff to help and encourage our children to learn and develop in a safe and secure area, including a purpose built building, large garden and safety surface play area.

Classification

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

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£108,828	£90,295	-	-
2024-07-31	£62,897	£75,093	-	-
2023-07-31	£69,179	£82,186	-	-
2022-07-31	£68,255	£62,970	-	-
2021-07-31	£58,201	£54,916	-	-

Trustees

Name	Role	Appointed
William Johnston	Chair	2024-09-12
Caitlin Johnston		2024-09-12
Ellenor Louise Weech		2020-09-15
Emma Dare		2025-09-11
Graham Ball		2025-09-11
Hannah Kelly		2024-09-12
Jacalyn Arscott		2022-09-15
Katy Haynes		2024-09-12
Louise Summers		2023-09-14

UPOTTERY PRE-SCHOOL CIO

England & Wales - Charity number 1157940

Accounts

UPOTTERY PRE-SCHOOL CIO

UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST JULY 2024

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UPOTTERY PRE-SCHOOL CIO
TRUSTEES ANNUAL REPORT AS AT 31 JULY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Uptontery Pre-School CIO

Registered Charity Number: 1157940

Principal Address: Uptontery Pre-School CIO, Uptontery Primary School, Uptontery, Honiton, EX14 9QT

Additional Administrative Information

Bankers:

Lloyds Bank

82 High St, Honiton EX14 1JJ

Independent Examiner:

Samantha Vigus

Mitchells Chartered Accountants, St Johns House, Castle Street, Taunton, Somerset TA1 4AY

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a constitution adopted on 2nd October 1972.

Trustees are appointed or reappointed annually the Annual General Meeting.

Uptontery Pre School is an ideal choice for Pre-school childcare in East Devon, providing a setting for safe and satisfying play, combined with early years education for children between the ages of 2 and 4 years Established in 1979, we are a UK registered charity, regulated by Ofsted and members of the Pre-school learning alliance

The Charitable Trustees provide management direction to the Pre School and as of 31 July 2024 these are: Abigail Sharp, Louise Summers, William Johnston, Rachael Dalton, Jacalyn Arcscott, Charlotte Gibbs, Lucy Murray, Sarah Clarke and Ella Weech

OBJECTIVES AND ACTIVITIES

The committee have complied with the duty in s 17 (s) of the 2011 Charities Act to have due regard to guidance published by the charity commission our Constitution dated 10 June 2014 clearly states the basic aims of the pre-school as being to advance the education of children below compulsory school age by:

- promoting their care and safety
- promoting their education and promoting parental involvement
- promoting their health and wellbeing
- providing services to support them and their families and carers
- providing services to individuals holding membership of the CIO; and
- furthering the aims of the Pre-school Learning Alliance

Administration and fundraising is carried out by a committee of willing parents or past parents working together on a totally voluntary basis to ensure the smooth and responsible running of the playgroup. Some committee members are also the Trustees of the Charity

3 members of staff were employed over the course of the year to run the programme, consisting of only play workers. They are assisted when needed by parents on a temporary basis which depends on the ages and numbers of children attending at any given time. Preschool Staff and Committee - Abi Few (Play Leader) Abi Sharp (Chair) Becky Batten (Playworker), Charlotte Gibbs (Secretary & Vice Chair) Elaine Lacey (Playworker) Rachael Dalton (Treasurer), Harry Johnston, Ella Weech, Lucy Murray, Sarah Clarke (toddlers Rep & Vice Treasurer), Louise Summers (Vice Secretary) and Jacalyn Arcscott

ACHIEVEMENTS AND PERFORMANCE

The Session and Children The Pre School terms run parallel to the school calendar. Sessions are Mondays, Tuesdays, Wednesdays and Fridays 9am - 3.30pm. Thursdays 9am - 1 pm, with forest school running from 1pm - 3.30pm. Children can go home at 12 noon. Lunch at Pre-school is from 12 noon until 1 pm, and children can bring a packed lunch or purchase a hot meal for an extra cost (currently at £2.75)

During this financial year the average number of children that used the facilities were 31. Financial Matters Details of all income and expenditure are outlined in the attached financial statements. At the end of this financial year, the fee charged per hour was £5.75 for children under 3 and £5.00 for those over 3, this is for those children that do not qualify for the free 15/30 Early Years Funding. In addition, we now accept children 18 months - 2 years where the fee charged is £8 per hour

Our premises on the site of Uptontery Primary School (separate entity from the school) is privately owned by 4 trustees (of the building) The intended purpose for the building when built was for the use of a Pre-school and as such the building can only be used for this purpose.

The building is provided rent free to the Pre-school and land rent paid to Devon County Council of £750 per annum.

Apart from fees and support from the local community, we supplement our income with various fund-raising events organised by the parents, these include, Christmas raffle, Carol singing, wreath making, and running various stalls.

The highlight from the year is achieving the rating OUTSTANDING from Ofsted inspectors. This is a great reward and highlights our impeccable staff and setting along with the commitment from parents.

FINANCIAL REVIEW

As a charitable body we do not aim to accumulate capital. Any extra funds are put straight back into the pre-school and used to maintain the facilities to a high working standard, to replace toys and equipment, and to ensure that the employed staff are properly remunerated and trained, whilst always remaining aware of the need to keep the cost to parents and potential parents at an affordable level. However, it was highlighted in 2019 that a contingency fund is needed for emergencies such as redundancies. The reserves remain in a separate account and do not accumulate funds other than interest.

Currently there are no funds in deficit but this has been another financially challenging year. Steps have been made to increase fees, increase the minimum number of hours that a child can be in the setting, adding a voluntary contribution and strict cost management to make the preschool more fiscally responsible. There was nationally a low number of children during this year and with a record number of new starters and hours taken from September 2024, it is anticipated that the pre-school will be in a stronger position next year.

The AGM is held on the 12th September 2024.

The trustees present their report and financial statements for the year ended 31 July 2023.


.....
Signed on behalf of the Trustees and Committee
Uptontery Pre-school CIO

Abigail Sharp (Chair Person)

22.4.25
.....
Date

UPOTTERY PRE-SCHOOL CIO
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST JULY 2024

<u>2023</u>		<u>2024</u>
£		£
	<u>NON CURRENT ASSETS</u>	
15,164.25	Playdale Playground	15,164.25
2,991.60	Garden Storage Shed, Fencing and Accessories	2,991.60
107.22	Office Equipment & IT	699.15
	<u>CURRENT ASSETS</u>	
14,873.31	Lloyds Bank Current Account CIO	5,424.94
11,240.47	Lloyds Fundraising Account CIO	8,232.92
6,533.42	Lloyds Reserve Account CIO	6,614.57
100.00	Cash in Hand	-
-	Trade Debtors	<u>597.50</u>
32,747.20		20,869.93
	<u>CURRENT LIABILITIES</u>	
-	Trade Creditors	910.00
0.00		910.00
<u>51,010.27</u>	<u>TOTAL NET ASSETS</u>	<u>38,814.93</u>
	<u>EQUITY</u>	
23,557.77	Profit & Loss Account B/Fwd	51,010.27
40,459.53	Net Profit (prior year)	-
<u>(13,007.03)</u>	Net Profit / Loss (current year)	(12,195.34)
51,010.27		38,814.93
<u>51,010.27</u>		<u>38,814.93</u>

UPOTTERY PRE-SCHOOL CIO
INCOME AND EXPENDITURE SUMMARY ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2024

<u>2023</u>		<u>2024</u>
<u>£</u>	<u>INCOME</u>	<u>£</u>
64,928.49	Fees	56,484.36
1,369.80	Programme Income	2,248.90
2,851.82	Fundraising Income	4,082.85
28.57	Interest	81.15
<u>69,178.68</u>		<u>62,897.26</u>
	<u>EXPENDITURE</u>	
35.00	Affiliation Fees: Ofsted	35.00
112.11	PLA	115.91
8,000.90	Utilities	7,182.09
11,976.07	Programme Expenditure	6,735.07
1,518.98	Fundraising Events Expendiure	2,568.87
<u>60,542.65</u>	Wages & Pension	<u>58,455.66</u>
<u>82,185.71</u>		<u>75,092.60</u>
<u>(13,007.03)</u>	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>(12,195.34)</u>

UPOTTERY PRE-SCHOOL CIO
INCOME AND EXPENDITURE DETAIL ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2024

<u>2023</u>	<u>£</u>	<u>INCOME</u>	<u>2024</u>
			<u>£</u>
	16,456.80	Unfunded Fees	14,065.20
	48,471.69	Funded Fees	42,419.16
	1,112.80	Hot Dinner Money	2,116.90
	45.00	Toddler Pot	132.00
	-	Voluntary Contributions	340.00
	2,851.82	Other Fundraising Events	1,910.15
	195.00	Pre-School Outings	242.70
	-	Grant Income	1,590.00
	17.00	Other Income	0.00
	28.57	Interest Received	81.15
	69,178.68		62,897.26
		 <u>EXPENDITURE</u>	
	35.00	Affiliation Fees: Ofsted	35.00
	112.11	EYA	115.91
	134.40	EYFS	-
	0.00	Tapestry	150.00
	0.00	ICO	40.00
	851.82	Insurance	913.98
	56,736.15	Wages	53,453.33
	3,806.50	Employers Pension	5,002.33
	3,394.58	Electricity	3,426.11
	472.27	Rates	518.00
	1,046.86	Telephone	1,240.90
	1,485.37	Water	333.10
	750.00	Ground Rent	750.00
	801.60	Hot Dinner Money	3,192.00
	4,460.52	Building Maintenance	34.59
	742.72	Learning Resources	195.58
	250.82	Stationery	418.86
	1,494.61	Groceries	734.00
	620.29	Cleaning Products	404.52
	260.40	Sage	288.00
	0.00	Training	386.89
	40.00	Manor Rooms Hire	0.00
	452.40	Outings	376.20
	2,646.61	Arts & Crafts Items	639.92
	0.00	Refreshments	78.44
	455.17	Leavers Party & Gifts	0.00
	40.00	Raffle Licence/tickets	20.00
	120.00	Christmas Presents & Gift Boxes	51.47
	48.93	Amazon Subscription	83.88
	60.00	Marketing	63.60
	0.00	TV Licence	159.00
	866.58	Fundraising Exp	1,962.20
	0.00	Other Expenses	24.79
	82,185.71		75,092.60
	(13,007.03)	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	(12,195.34)

UPOTTERY PRE SCHOOL CIO
FUNDRAISING BREAKDOWN
FOR THE YEAR ENDED 2024

	<u>Income</u> £	<u>Expense</u> £	<u>Profit/(Loss)</u> £
<u>Fundraising Income</u>			
Christmas Tree Income	30.00		30.00
Tempest Photography	42.81	27.29	15.52
Carolling	107.46		107.46
Lion Egg Raffle	98.00		98.00
Pub Quiz	176.55		176.55
Summer Fayre (School)	112.25	53.76	58.49
Tapestry Printing	15.00		15.00
Christmas Raffle	891.00	88.98	802.02
Christmas Baubles	84.00		84.00
Christmas Cards	55.28		55.28
Christmas Bazaar	177.80	50.46	127.34
Wreath Making	120.00		120.00
Voluntary Contribution	340.00		340.00
	<u>2,250.15</u>	<u>220.49</u>	<u>2,029.66</u>
<u>Other Donations / Grants</u>			
Tesco Books	400.00		400.00
Tesco Greenhouse	430.00		430.00
ASDA Grant for Bikes/ Bubbles	800.00		800.00
Cash in Hand Adjustment	-100.00		-100.00
Anonymous	60.00		60.00
	<u>1,590.00</u>	<u>0.00</u>	<u>1,590.00</u>
<u>Items Paid with Fundraising</u>			
Bicton Trip	242.70	376.20	-133.50
Christmas Party		263.99	-263.99
Leavers Party & Gifts		137.70	-137.70
TV Licence		159.00	-159.00
PAT Testing		84.00	-84.00
Teal Patents		30.00	-30.00
Smart Building		108.84	-108.84
Coly Electrical		196.70	-196.70
Adam Johnson		260.00	-260.00
Bikes Purchased		731.95	-731.95
	<u>242.70</u>	<u>2,348.38</u>	<u>-2,105.68</u>
Total	<u>4,082.85</u>	<u>2,568.87</u>	<u>1,513.98</u>
TV Purchase		516.95	-516.95

UPOTTERY PRE-SCHOOL CIO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

NOTE 1

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

NOTE 2

FIXED ASSETS SUMMARY

	Opening Book Amount	£			Closing Book Amount
		----- Additions	This Year Disposals	----- Depreciation	
Playdale Playground	15,164				15,164
Garden Storage Shed, Fencing and Accessori	2,992				2,992
Office Equipment & IT	147	552			699
	<u>18,303</u>	<u>552</u>	<u>0</u>	<u>0</u>	<u>18,855</u>

FIXED ASSETS LIST

	£
<u>Equipment List</u>	
Lawn Mower	147
Television	517
Laminator	35
	<u>699</u>

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES MEMBERS OF UPOTTERY PRE SCHOOL CIO**

Registered Charity Number 1157940

I report to the trustees on my examination of the accounts of Upottery Pre-School CIO (the Trust) for the year ended 31 July 2024, which are set out on pages 3 to 6

Responsibilities and basis of report

As the charity trustees 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 all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of the independent examination

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



.....
Samantha Vigus (FCA)

MITCHELLS
Chartered Accountants
St Johns' House
Castle Street
Taunton
Somerset
TA1 4AY

Date: 22/04/2025

UPOTTERY PRE-SCHOOL CIO

England & Wales - Charity number 1157940

Accounts

UPOTTERY PRE-SCHOOL CIO

UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST JULY 2023

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UPOTTERY PRE-SCHOOL CIO
TRUSTEES ANNUAL REPORT AS AT 31 JULY 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Upottery Pre-School CIO

Registered Charity Number: 1157940

Principal Address: Upottery Pre-School CIO, Upottery Primary School, Upottery, Honiton, EX14 9QT

Additional Administrative Information

Bankers:

Lloyds Bank

82 High St, Honiton EX14 1JJ

Independent Examiner:

Samantha Vigus

Mitchells Chartered Accountants, St Johns House, Castle Street, Taunton, Somerset TA1 4AY

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a constitution adopted on 2nd October 1972.

Trustees are appointed or reappointed annually at the Annual General Meeting.

Upottery Pre School is an ideal choice for Pre-school childcare in East Devon, providing a setting for safe and satisfying play, combined with early years education for children between the ages of 2 and 4 years. Established in 1979, we are a UK registered charity, regulated by Ofsted and members of the Pre-school learning alliance.

The Charitable Trustees provide management direction to the Pre School and as of 31 July 2023 these are: Abigail Sharp, Louise Summers, William Johnston, Rachael Dalton, Jacalyn Arscott, Charlotte Gibbs, Lucy Murray, Sarah Clarke and Ella Weech.

OBJECTIVES AND ACTIVITIES

The committee have complied with the duty in s 17 (s) of the 2011 Charities Act to have due regard to guidance published by the charity commission. Our Constitution dated 10 June 2014 clearly states the basic aims of the pre-school as being to advance the education of children below compulsory school age by:

- promoting their care and safety
- promoting their education and promoting parental involvement
- promoting their health and wellbeing
- providing services to support them and their families and carers
- providing services to individuals holding membership of the CIO; and
- furthering the aims of the Pre-school Learning Alliance

Administration and fundraising is carried out by a committee of willing parents or past parents working together on a totally voluntary basis to ensure the smooth and responsible running of the playgroup. Some committee members are also the Trustees of the Charity.

7 members of staff are currently employed to run the programme, consisting of only play workers. They are assisted when needed by parents on a temporary basis which depends on the ages and numbers of children attending at any given time. Preschool Staff and Committee: Abi Few (Play Leader), Abi Sharp (Chair), Becky Batten (Playworker), (Vice Chair) Elaine Lacey (Playworker), Gaby Holloway (Treasurer), Naomi Batten (Temp Play Support), Clare Derryman (Vice Treasurer), Ella Weech, Lucy Murray, Sarah Clarke (toddler Rep).

ACHIEVEMENTS AND PERFORMANCE

The Session and Children The Pre School terms run parallel to the school calendar. Sessions are Mondays, Tuesdays, Wednesdays and Fridays 9am - 3.30pm, Thursdays 9am - 1 pm, with forest school running from 1pm - 3.30pm. Children can go home at 12 noon. Lunch at Pre-school is from 12 noon until 1 pm, and children can bring a packed lunch or purchase a hot meal for an extra cost (currently at £2.50).

During this financial year the average number of children that used the facilities were 31. Financial Matters Details of all income and expenditure are outlined in the attached financial statements. At the end of this financial year, the fee charged per hour was £4.80 for children under 3 and £4.20 for those over 3, this is for those children that do not qualify for the free 15/30 Early Years Funding. Devon County Council pays the Pre-school £4.98 per hour for children over 3 and £4.16 Per hour for children under 3 for funded hours.

Our premises on the site of Upottery Primary School (separate entity from the school) is privately owned by 4 trustees (of the building). The intended purpose for the building when built was for the use of a Pre-school and as such the building can only be used for this purpose.

The building is provided rent free to the Pre-school and land rent paid to Devon County Council of £750 per annum.

Apart from fees and support from the local community, we supplement our income with various fund-raising events organised by the parents, these include, Christmas raffle, Ceilidh dance, wreath making, and disco's.


FINANCIAL REVIEW

As a charitable body we do not aim to accumulate capital. Any extra funds are put straight back into the pre-school and used to maintain the facilities to a high working standard, to replace toys and equipment, and to ensure that the employed staff are properly remunerated and trained, whilst always remaining aware of the need to keep the cost to parents and potential parents at an affordable level. However, it was highlighted in 2019 that a contingency fund is needed for emergencies such as redundancies. The reserves remain in a separate account and do not accumulate funds other than interest.

Currently there are no funds in deficit.

The AGM is held on the 25th September 2023.

The trustees present their report and financial statements for the year ended 31 July 2023.


Signed on behalf of the Trustees and Committee
Upottery Pre-school CIO

18/4/24
Date

Abigail Sharp (Chair Person)

UPOTTERY PRE-SCHOOL CIO
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST JULY 2023

<u>2022</u>		<u>2023</u>
<u>£</u>		<u>£</u>
	<u>NON CURRENT ASSETS</u>	
15,164.25	Playdale Playground	15,164.25
2,991.60	Garden Storage Shed, Fencing and Accessories	2,991.60
332.59	Office Equipment & IT	107.22
-38.40	Property Cost	-
	<u>CURRENT ASSETS</u>	
26,858.27	Lloyds Bank Current Account CIO	14,873.31
11,438.84	Lloyds Fundraising Account CIO	11,240.47
6,504.18	Lloyds Reserve Account CIO	6,533.42
<u>100.00</u>	Cash in Hand	<u>100.00</u>
44,901.29		32,747.20
	<u>CURRENT LIABILITIES</u>	
(150.00)	Accruals	-
2,336.12	PAYE to HMRC	-
32,988.81	Net Wages	-
35,174.93		0.00
<u><u>98,526.26</u></u>	<u>TOTAL NET ASSETS</u>	<u><u>51,010.27</u></u>
	<u>EQUITY</u>	
54,781.78	Profit & Loss Account	23,557.77
3,284.95	Net Profit (prior year)	40,459.53
<u>40,459.53</u>	Net Profit / Loss (current year)	(13,007.03)
98,526.26		51,010.27
<u><u>98,526.26</u></u>		<u><u>51,010.27</u></u>

UPOTTERY PRE-SCHOOL CIO
INCOME AND EXPENDITURE SUMMARY ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2023

<u>2022</u>		<u>2023</u>
<u>£</u>		<u>£</u>
	<u>INCOME</u>	
66,331.63	Fees	64,928.49
1,837.94	Programme Income	1,369.80
85.71	Fundraising Events Income	2,851.82
-	Interest	28.57
<u>68,255.28</u>		<u>69,178.68</u>
	<u>EXPENDITURE</u>	
35.00	Affiliation Fees: Ofsted	35.00
4.00	PLA	112.11
6,304.92	Utilities	8,000.90
7,616.53	Programme Expenditure	11,976.07
682.77	Fundraising Events Expenditure	1,518.98
<u>13,152.53</u>	Wages & Pension	<u>60,542.65</u>
<u>27,795.75</u>		<u>82,185.71</u>
<u>40,459.53</u>	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>(13,007.03)</u>

UPOTTERY PRE-SCHOOL CIO
INCOME AND EXPENDITURE DETAIL ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2023

<u>2022</u>		<u>2023</u>
£	<u>INCOME</u>	£
10,744.00	Unfunded Fees	16,456.80
55,587.63	Funded Fees	48,471.69
788.80	Hot Dinner Money	1,112.80
-	Toddler Pot	45.00
287.46	Other Fundraising Events	2,851.82
-	Pre-School Outings	195.00
847.39	Other Income	17.00
-	Interest Received	28.57
-	Transfers Between Accounts	-
68,255.28		69,178.68
	<u>EXPENDITURE</u>	
35.00	Affiliation Fees:	
	Ofsted	35.00
	EYA	112.11
	EYFS	134.40
	Foundation Stage Forum	
	Insurance	851.82
10,222.04	Wages	56,736.15
2,930.49	Employers Pension	3,806.50
4,371.62	Electricity	3,394.58
272.16	Rates	472.27
911.14	Telephone	1,046.86
	Water	1,485.37
750.00	Ground Rent	750.00
854.40	Hot Dinner Money	801.60
354.40	Building Maintenance	4,460.52
1,781.14	Learning Resources	742.72
675.62	Stationery	250.82
69.87	Groceries	1,494.61
599.65	Cleaning Products	620.29
259.20	Sage	260.40
416.45	Training	
	Manor Rooms Hire	40.00
363.30	Outings	452.40
84.27	Office Costs	
	Arts & Crafts Items	2,646.61
1,035.39	Refreshments	
422.25	Leavers Party & Gifts	455.17
	Raffle Licence/tickets	40.00
179.47	Christmas Presents & Gift Boxes	120.00
	Amazon Subscription	48.93
	Marketing	60.00
837.86	Accountancy Fees	
121.20	Electronic Equipment	
40.00	Fundraising Exp	866.58
208.83	Other Expenses	
27,795.75		82,185.71
40,459.53	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	(13,007.03)

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES MEMBERS OF UPOTTERY PRE SCHOOL CIO**

Registered Charity Number 1157940

I report to the trustees on my examination of the accounts of Upottery Pre-School CIO (the Trust) for the year ended 31 July 2023, which are set out on pages 3 to 6

Responsibilities and basis of report

As the charity trustees 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 all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of the independent examination

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

Samantha Vigus

.....
Samantha Vigus (FCA)

MITCHELLS
Chartered Accountants
St Johns' House
Castle Street
Taunton
Somerset
TA1 4AY

Date: 18/04/2024

UPOTTERY PRE-SCHOOL CIO

England & Wales - Charity number 1157940

Accounts

TRUSTEES REPORT OF UPOTTERY PRE SCHOOL CIO

Registered Charity Number 1 157940

Upottery Pre School, Upottery Primary School, Upottery, Honiton EX 14 9QT

Upottery Pre School is an ideal choice for Pre-school childcare in East Devon, providing a setting for safe and satisfying play, combined with early years education for children between the ages of 2 and 4 years
Established in 1979, we are a UK registered charity, regulated by Ofsted and members of the Pre-school learning alliance

The Charitable Trustees provide management direction to the Pre School and as of 31 July 2022 these are:

Abi Sharp, Claire Crabb, Gaby Holloway, Clare Derryman, Sarah Clarke, Charlotte, McCaie, Ella Weech, Lucy Murray

The committee have complied with the duty in s 17 (s) of the 201 1 Charities Act to have due regard to guidance published by the charity commission

our Constitution dated 10 June 2014 clearly states the basic aims of the pre-school as being to advance the education of children below compulsory school age by:

- promoting their care and safety
- promoting their education and promoting parental involvement
- promoting their health and wellbeing
- providing services to support them and their families and carers
- providing services to individuals holding membership of the CIO; and
- furthering the aims of the Pre-school Learning Alliance

Administration and fundraising is carried out by a committee of 7 willing parents or past parents working together on a totally voluntary basis to ensure the smooth and responsible running of the playgroup. Some committee members are also the Trustees of the Charity

7 members of staff are currently employed to run the programme, consisting of mainly play workers along with a cleaner and an administrator. They are assisted when needed by parents on a temporary basis which depends on the ages and numbers of children attending at any given time.

Preschool Staff and Committee

Abi Few (Play Leader)	Abi Sharp (Chair)
Becky Batten (Playworker)	Claire Crabb (Vice Chair)
Mags Dixon (Playworker)	Gaby Holloway (Treasurer)
Sharon Land (Playworker)	Clare Derryman (Vice Treasurer)
Susie Baker (Temp Play Support)	Ella Weech (formally Amos)
	Lucy Murray
	Sarah Clarke (toddler Rep)
	Charlotte McCaie (formally Jones) (secretary)

Additional Administrative Information

Bankers:

Lloyds Bank

82 High St, Honiton EX14 1JJ

Independent Examiner:

Nichola Richards

Parkside Accountancy Services Ltd, 44 Green Way Avenue, Taunton, Somerset TA2 6HY

The Session and Children

The Pre School terms run parallel to the school calendar. Sessions are Mondays, Wednesdays and Fridays 9am - 3.30pm. Tuesdays and Thursdays 9am - 1 pm, with forest school running from 1pm – 3:30pm.

Children can go home at 12 noon. Lunch at Pre-school is from 12 noon until 1 pm, and children can bring a packed lunch or purchase a hot meal for an extra cost (currently at £2.40). During this financial year the average number of children that used the facilities were 31.

Financial Matters

Details of all income and expenditure are outlined in the attached financial statements,

At the end of this financial year, the fee charged per hour was £4.80 for children under 3 and £4.20 for those over 3, this is for those children that do not qualify for the free 15/30 Early Years Funding. Devon County Council pays the Pre-school £4.98 per hour for children over 3 and £4.16 Per hour for children under 3 for funded hours.

Our premises on the site of Upottery Primary School (separate entity from the school) is privately owned by 4 trustees (of the building)

The intended purpose for the building when built was for the use of a Pre-school and as such the building can only be used for this purpose. The building is provided rent free to the Pre-school and land rent paid to Devon County Council of £750 per annum.

Apart from fees and support from the local community, we supplement our income with various fund-raising events organised by the parents, these include, Christmas market, race night, pamper evening and quizzes.

Reserves

As a charitable body we do not aim to accumulate capital. Any extra funds are put straight back into the pre-school and used to maintain the facilities to a high working standard, to replace toys and equipment, and to ensure that the employed staff are properly remunerated and trained, whilst always remaining aware of the need to keep the cost to parents and potential parents at an affordable level. However, it was highlighted in 2019 that a contingency fund is needed for emergencies such as redundancies. The reserves remain in a separate account and do not accumulate funds other than interest.

The committee of the Upottery Pre-school present their report and financial statements for the year ended 31 July 2022.

Signature on behalf of the Committee
Upottery Pre-school

Date 4th May 2023

.....

Abi Sharp (Chair Person)

Page

Upottery Pre-School CIO

Balance Sheet Report

To: 31 July, 2022

ASSETS

Fixed Assets

0010 - Property - Cost	-38.40	
0012 - Playdale Playground	15,164.25	
0013 - Garden storage shed, fencing and accessories	2,991.60	
0030 - Office equipment and IT - Cost	332.59	
	Total Fixed Assets	£18,450.04

Current Assets

1200 - Main Account	26,858.27	
1210 - Cash	100.00	
1240 - Fundraising Account	11,438.84	
1250 - Reserve Account	6,504.18	
	Total Current Assets	£44,901.29

TOTAL ASSETS £63,351.33

LIABILITIES

Current Liabilities

2110 - Accruals	150.00	
2210 - PAYE to pay to HMRC	-2,336.12	
2250 - Net Wages	-32,988.81	
	Total Current Liabilities	-£35,174.93

Future Liabilities

Total Future Liabilities £0.00

Upothery Pre-School LTD

TOTAL LIABILITIES -£35,174.93

Profit and Loss Account
31 August 2021 to 31st Aug 2022

TOTAL NET ASSETS £98,526.26

EQUITY

Net Profit / Loss	98,526.26
3100 - Profit and Loss Account	54,781.78
Net Profit / Loss (prior year(s))	3,284.95
Net Profit / Loss (current year)	40,459.53
TOTAL EQUITY	£98,526.26

10000 - Pre-allocated amounts

Total £98,526.26

1000 - Capital	1.00
1001 - Share Premium	61.00
1002 - Share Premium	172.00
1003 - Share Premium	66.00
1004 - Share Premium	66.00
1005 - Share Premium	130.00
1006 - Share Premium	130.00
1007 - Share Premium	130.00
1008 - Share Premium	130.00
1009 - Share Premium	130.00
1010 - Share Premium	130.00
1011 - Share Premium	130.00
1012 - Share Premium	130.00
1013 - Share Premium	130.00
1014 - Share Premium	130.00
1015 - Share Premium	130.00
1016 - Share Premium	130.00
1017 - Share Premium	130.00
1018 - Share Premium	130.00
1019 - Share Premium	130.00
1020 - Share Premium	130.00
1021 - Share Premium	130.00
1022 - Share Premium	130.00
1023 - Share Premium	130.00
1024 - Share Premium	130.00
1025 - Share Premium	130.00
1026 - Share Premium	130.00
1027 - Share Premium	130.00
1028 - Share Premium	130.00
1029 - Share Premium	130.00
1030 - Share Premium	130.00
1031 - Share Premium	130.00
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1033 - Share Premium	130.00
1034 - Share Premium	130.00
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1090 - Share Premium	130.00
1091 - Share Premium	130.00
1092 - Share Premium	130.00
1093 - Share Premium	130.00
1094 - Share Premium	130.00
1095 - Share Premium	130.00
1096 - Share Premium	130.00
1097 - Share Premium	130.00
1098 - Share Premium	130.00
1099 - Share Premium	130.00
1100 - Share Premium	130.00

Upottery Pre-School CIO

Profit and Loss Report

01 August, 2021 - 31 July, 2022

Sales

0111 - Funded Fees	55,587.63	
4900 - Other income	847.39	
6501 - Christmas cards	61.71	
6502 - Christmas Draw	4.00	
6505 - Wreath making	20.00	
10000 - Unfunded fees	10,744.00	
10001 - Hot Dinner money	788.80	
10030 - Pre-school outings	201.75	
Total Sales		£68,255.28

Direct Expenses

1001 - Fire for kids	3.99	
1002 - Lotteries Licence	40.00	
1003 - Sage Payroll	172.80	
1004 - Sage Start	86.40	
5000 - Cost of Sales - Goods	15.34	
10003 - Decorating sundries	175.41	
10004 - Gardening equipment and repairs	25.00	
10005 - Snacks	69.87	
10009 - Arts and Craft items	798.59	
10010 - Preschool stationary	675.62	
10011 - Christmas gifts	29.00	
10012 - GBS registration	35.00	
10013 - Learning resources	982.55	

10015 - Hot dinner money	854.40	
10020 - Health and safety	523.72	
10022 - Thank-you gifts	100.00	
10023 - Leavers gifts	150.47	
10024 - Building maintenance and repairs	150.00	
10028 - Unfunded fees - refund	26.00	
10029 - Pre-school outings	363.30	
	Total Direct Expenses	£5,277.46

GROSS PROFIT / LOSS		£62,977.82
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Overheads		
7000 - Playleader wages	10,222.04	
7030 - Employer's Pension	2,930.49	
7050 - Other Deductions	60.00	
7100 - Rent	750.00	
7120 - General Rates	272.16	
7200 - Electricity	4,371.62	
7430 - Entertainment	422.25	
7520 - Office Expenses	84.27	
7530 - Telephone	911.14	
7550 - Computer & Software	121.20	
7610 - Accountancy Fees	833.87	
7810 - Cleaning	75.93	
8200 - General Expenses	7.49	
8210 - Subscriptions	3.99	
8230 - Training Costs	416.45	
8240 - Refreshments	1,035.39	

Total Overheads		£22,518.29
NET PROFIT / LOSS		£40,459.53

Upottery Pre-School CIO

Registered charity number 1157940

Unaudited Accounts for the year ended 31 July 2022

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 (the Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(2) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. The accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

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Profit and Loss Report	Page 7-9

Parade Accountancy Services (Tunton) Ltd

44 Gwynway

Tunton

Somerset

TA5 6HY

12 September 2022

Independent Examiner's Report to the Trustee of

Upottery Pre-School CIO

I report on the accounts for the year ended 31 July 2022, which are set out on pages 2 – 9

Responsibilities and basis report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('The Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 (the Act). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. The accounting records were not kept as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That the accounts do not comply with the accounting requirements of the Act; or
4. That there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Parkside Accountancy Services (Taunton) Ltd

44 Greenway

Taunton

Somerset

TA2 6HY

15 September 2022

UPOTTERY PRE-SCHOOL CIO

England & Wales - Charity number 1157940

Accounts

Upottery Pre-School CIO

Registered charity number 1157940

Unaudited Accounts for the year ended 31 July 2021

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Independent Examiner's Report to the Trustees of
Upottery Pre-School CIO

I report on the accounts for the year ended 31 July 2021, which are set out on pages two to nine.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Parkside Accountancy Services (Taunton) Ltd
44 Greenway Avenue
Taunton
Somerset
TA2 6HY

NDW

14 September 2021

Trustees Report of Upottery Pre School CIO

Registered Charity Number 1157940

Upottery Pre School, Upottery School, Upottery, Honiton EX14 9QT

Upottery Pre School is an ideal choice for Pre-school childcare in East Devon, providing a setting for safe and satisfying play, combined with early years education for children between the ages of 2 and 4 years. Established in 1979, we are a UK registered charity, regulated by Ofsted and members of the Pre School Learning Alliance.

The Charitable Trustees provide management direction to the Pre School and as of the 31st July 2021 these are:

Abi Sharp, Karen Stevens, Claire Crabb, Clare Derryman, Sarah Clarke, Ella Amos, Faye Taylor, Charlotte Jones, Naomi Cook,

The committee have complied with the duty in s17 (s) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission.

Our constitution dated 10th June 2014 clearly states the basic aims of the Pre School as being to advance the education of children below compulsory school age by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to individuals holding the membership of the CIO; and
- Furthering the aims of the Pre School Learning Alliance

Administration and fundraising is carried out by 9 willing parents or past parents working together on a totally voluntary basis to ensure the smooth and responsible running of the Pre School. Some committee members are also Trustees of the Charity.

5 members of staff are currently employed to run the programme, consisting of play workers. They are assisted when needed, by parents on a temporary basis which depends on the ages and numbers of the children attending at any given time.

Pre School Staff and Committee

Abi Few (Team Leader)	Abi Sharp (Chairperson)
Becky Battern (Playworker)	Claire Crabb (Vis Chair)
Sharon Land (Playworker)	Karen Stevens (Treasurer)
Mags Dixon (Play assistant)	Clare Derryman (Assistant treasurer)
Susie (temp play support)	Sarah Clarke (Toddler Rep)
	Charlotte Jones (Sectary)
	Faye Taylor
	Ella Amos
	Naomi Cook

Additional Administrative Information

Bankers:

Lloyds Bank, 82 High Street, Honiton, EX14 1JJ

Independent Examiner

Nicola Richards

Parkside Accountancy Services Ltd, 44 Greenway Avenue, Taunton, Somerset, TA2 6HY

Sessions and Children

The Pre School term runs parallel to the school calendar. Sessions are Mondays, Tuesdays, Wednesdays and Fridays 9am – 3:30pm. Thursdays 9am -1pm with Forest School running from 1pm – 3:30pm.

Children can go home at 12 noon. Lunch at Pre School is from 12 noon until 1pm, and children can bring a packed lunch or purchase a hot meal for an extra cost (currently at £2.40). During this financial year, the average number of children that used the facility were 31.

Financial Matters

Details of all income and expenditure are outlined in the attached financial statements.

At the end of this financial year, the fee charged per hour was £4.60 for children under 3 and £4.00 for those over 3, this is for the children that do not qualify for the 15/30 Early Years Funding. Devon County Council pays the Pre School £4.98 per hour for children under 3 and £4.16 per hour for children over 3 for funded hours.

Our premises on the site of Upottery Primary School (a separate entity from the school) is privately owned by 4 Trustees (of the building).

The purpose of the building when built was for the use of a Pre School and as such the building can only be used for this purpose.

The building is provided rent free to the Pre School and Land rent is paid to Devon County Council of £750 per annum.

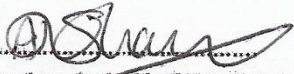
Apart from fees and support from the local community, we supplement our income with fundraising events organised by the parents. These include, but are not limited to an auction of promises, pamper evening, raffles, Christmas card making, Easter treasure hunt.

Due to the COVID19 pandemic, many of the fundraising activities were not possible and did not take place. All fundraising this financial year have been external events and complied with Government regulations.

Reserves

As a charitable body, we do not aim to accumulate capital. Any extra funds are put straight back into the Pre School and use to maintain the facilities to a high working standard, to replace toys and equipment, and to ensure that the employed staff are properly remunerated and trained, whilst always remaining aware of the need to keep the costs to parents and potential parents at an affordable level. However, it was highlighted in 2019 that a contingency fund is needed for emergencies, such as redundancies. The reserves remain in a separate account and do not accumulate extra funds (other than interest).

The committee of the Upottery Pre School present their report and financial statements for the year ended 31st July 2021.



Signed on behalf of the Trustees and Committee
Upottery Pre School
Abi Sharp (Chairperson)

Date 24/10/21

Upottery Pre-School CIO

Balance Sheet Report

To: 31 July, 2021

ASSETS		
Fixed Assets		
0012 - Playdale Playground	15,164.25	
0013 - Garden storage shed, fencing and accessories	2,991.60	
	Total Fixed Assets	£18,155.85
Current Assets		
1100 - Trade Debtors	166.00	
1200 - Main Account	21,895.76	
1210 - Cash	100.00	
1240 - Fundraising Account	11,454.94	
1250 - Reserve Account	6,504.18	
	Total Current Assets	£40,060.88
	TOTAL ASSETS	£58,216.73
LIABILITIES		
Current Liabilities		
2110 - Accruals	150.00	
	Total Current Liabilities	£150.00
Future Liabilities		
	Total Future Liabilities	£0.00
	TOTAL LIABILITIES	£150.00

Upottery Pre-School CIO

Profit and Loss Report

01 August, 2020 - 31 July, 2021

Sales

0102 - Furlough Grant	581.62	
0111 - Funded Fees	48,552.02	
4900 - Other income	0.01	
6500 - Car treasure hunt	221.55	
6501 - Christmas cards	410.00	
6502 - Christmas Draw	583.00	
6503 - Christmas baubles	155.00	
6504 - Santa Visit	70.00	
6506 - Sponsored Walk	1,092.50	
6509 - Easter egg hunt	81.00	
6510 - Other donations	45.00	
10000 - Unfunded fees	13,322.20	
10001 - Hot Dinner money	530.40	
10026 - Amazon Smile	15.33	
10027 - Training cost - refunded	60.00	
10030 - Pre-school outings	125.00	
10031 - Toddlers	20.20	
	Total Sales	£65,864.83

Direct Expenses

1001 - Fire for kids	39.90
1002 - Lotteries Licence	20.00
1003 - Sage Payroll	172.80
1004 - Sage Start	21.60

TOTAL NET ASSETS	£58,066.73
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EQUITY

Net Profit / Loss	58,066.73
3100 - Profit and Loss Account	54,781.78
Net Profit / Loss (prior year(s))	0.00
Net Profit / Loss (current year)	3,284.95

TOTAL EQUITY	£58,066.73
---------------------	-------------------

7001 - Administrator wages	777.95
10002 - Daily register and outings record	54.72
10003 - Decorating sundries	97.99
10004 - Gardening equipment and repairs	88.44
10005 - Snacks	388.20
10006 - Garden and playground	3,469.08
10006 - Baking ingredients	94.42
10009 - Arts and Craft items	224.16
10011 - Christmas gifts	80.79
10012 - GBS registration	35.00
10013 - Learning resources	623.89
10014 - Suncreams & First aid equipment	16.09
10015 - Hot dinner money	216.00
10016 - Tapestry subscription	121.20
10018 - Fundraising expenses	333.75
10019 - Party food	43.00
10020 - Health and safety	354.57
10022 - Thank-you gifts	28.00
10023 - Leavers gifts	76.99
10029 - Pre-school outings	285.00
	Total Direct Expenses
	£7,663.54
	GROSS PROFIT / LOSS
	£58,201.29

Overheads

7000 - Playleader wages	44,655.14
7100 - Rent	750.00
7110 - Water Rates	804.90
7120 - General Rates	60.53
7200 - Electricity	2,781.39
7500 - Printing	107.22

7510 - Postage and Carriage	10.38	
7520 - Office Expenses	387.44	
7530 - Telephone	795.38	
7610 - Accountancy Fees	150.00	
7630 - Business Insurance	951.83	
7800 - Repairs and Renewals	1,369.55	
7810 - Cleaning	781.51	
7900 - Bank Charges and Interest	5.08	
8210 - Subscriptions	3.99	
8230 - Training Costs	1,308.00	
	Total Overheads	£54,916.34
	NET PROFIT / LOSS	£3,284.95