

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

NDH/MS

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.

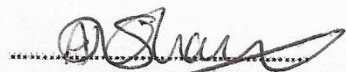
Apart from fees and support from the local community, we supplement our income with fundraising events organised by the parents. These include, but are not limited to an auction of promises, pamper evening, raffles, Christmas card making, Easter treasure hunt.

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 - Playdate 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 | 21,835.76 | |
| 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 |

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| | |
|------------------|------------|
| TOTAL NET ASSETS | £58,066.73 |
|------------------|------------|

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 - Suncare & 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 |
| <hr/> | |
| Total Direct Expenses | £7,663.54 |
| <hr/> | |
| GROSS PROFIT / LOSS | £58,201.29 |
| <hr/> | |
| 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 | 1,363.55 | |
| 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 |