

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 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 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

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Abi Sharp (Chair Person)

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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
	TOTAL LIABILITIES	-£35,174.93
	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 - Retained earnings

Total Equity

£98,526.26

10001 - Share Capital

10002 - Share Premium

10003 - Share Dividends

10004 - Share Buyback

10005 - Share Options

10006 - Share of Subsidiary Income

10007 - Share of Subsidiary Expenses

10008 - Share of Subsidiary Dividends and Repurchases

10009 - Share of Subsidiary Reserves

10010 - Share of Subsidiary Liabilities

10011 - Share of Subsidiary Assets

10012 - Share of Subsidiary Equity

10013 - Share of Subsidiary Liabilities

10014 - Share of Subsidiary Assets

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 stationery	675.62
10011 - Christmas gifts	29.00
10012 - GBS registration	35.00
10013 - Learning resources	982.55

10015 - Hot dinner money	
10020 - Health and safety	854.40
10022 - Thank-you gifts	523.72
10023 - Leavers gifts	100.00
10024 - Building maintenance and repairs	150.47
10028 - Unfunded fees - refund	150.00
10029 - Pre-school outings	26.00
	363.30
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Total Direct Expenses	£5,277.46
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GROSS PROFIT / LOSS	£62,977.82

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
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Total Overheads	£22,518.29
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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

matters that require drawing to your attention.

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Parade Accountancy Services (Tunton) Ltd

44 Greenway

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.

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Parkside Accountancy Services (Taunton) Ltd

44 Greenway

Taunton

Somerset

TA2 6HY

15 September 2022