

COTEN END PRESCHOOL CIO

England & Wales · Charity number 1165286

Details

Status Registered

Legal form CIO

Registered 2016-01-22

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

Contact

Address Warwickspace
71 Coten End
Warwick
CV34 4NU

Phone 01926491873

Email info@cotenendpreschool.org.uk

Website www.cotenendpreschool.org.uk

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 WELLBEING;(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 offer high quality childcare for children in and around the Warwick/Leamington Spa area

Classification

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

Geography

- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£259,116	£263,483	-	-
2023-08-31	£223,968	£211,260	-	-
2022-08-31	£170,671	£178,757	-	-
2021-08-31	£156,740	£183,621	-	-
2020-08-31	£143,418	£165,429	-	-

Trustees

Name	Role	Appointed
Naomi Aldersley	Chair	2023-09-05
Brittany Brandl		2017-10-01
Hazel Jones		2017-10-01
Heather Goodman		2017-10-31
Sam Guest		2024-09-01
Shannon Griffin		2025-09-01
Simone Standing		2025-09-01
Stephanie Coad		2025-09-01

COTEN END PRESCHOOL CIO

England & Wales - Charity number 1165286

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
COTEN END PRE-SCHOOL**

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

COTEN END PRE-SCHOOL

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for the year ended 31 August 2024**

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COTEN END PRE-SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 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 aims of the pre-school are to enhance the development of children under statutory school age. We look to involve families in every child's education, by building on relationships with all members of the family.

The activities planned by the preschool have included the following:

Autumn term: Due to the success of previous visits; we arranged a visit to the local Pumpkins R Us site. We invited parents/guardians to join us. The children saw a variety of pumpkins and were able to choose and buy their own before leaving the site.

Spring term - after several months raising funds and completing applications for grants, we were able to open our kitchen. This means we can offer hot meals to all children at lunch time. This is not mandatory, parents/guardians can choose to provide a packed lunch for their children. Those families receiving extra funding from government are able to purchase a hot meal with these funds.

Summer Term. Again, due to the success of this visit last year we rearranged our summer trip to Warwick Castle. We stayed away from the setting all day.

We continued to hold stay and play sessions - where parents come along and spend time experiencing what the setting offers their child/children.

Many festivals were celebrated throughout the year - reflecting the cultural background of all our children.

Face to face committee meetings continue every half term.

Face to face key worker and parent meetings continue with the offer of either a zoom meeting or telephone conversation if parents wished not to come into the setting.

Staff attended various training courses - paediatric first aid (refresher) - Time to Talk - Food hygiene - Designated Safeguarding Lead training - Early Help.

We continued to offer children a sports activity as an extracurricular activity alongside Mini First Aid, as well as introducing Invisible Threads - a music and movement session. These sessions are not mandatory, parents/guardians have the option to pay for these sessions or not. These sessions are not covered by government funding.

Public benefit

We continue to act as a setting and management continue to be mindful of the public benefit guidance produced by the Charity Commission.

Volunteers

We continue to invite volunteers into the setting to share their experiences and knowledge with the children. We also work with the local colleges and high schools to accommodate students working towards their childcare qualifications and allow them to carry out work experience here.

COTEN END PRE-SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The setting has enabled many children to reach their targeted outcomes within this academic year as they start their time in the formal education system. Those that have not met these targets have had other factors involved in their young lives and we feel we have enabled them to at last have a firm footing in the more formal system.

We do believe as a setting our main objectives should be to help children be ready for school and their lives in more than just educational ways - getting dressed - eating with a knife and fork - being confident in their own selfcare - being able to communicate effectively - to be able to socialise with their peers and others.

November 2022 Millies Mark Accreditation received

June 2022 - Ofsted inspection. Graded Good

Fundraising activities

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Easter we sent children home with a smartie tube and requested that children returned the tubes with coins enclosed.

The summer festival was held again - with no restrictions on people attending.

All monies were spent directly to enhance children's learning experience whilst at the setting.

FINANCIAL REVIEW

Results and future developments

The charity made a deficit in the year of £4,367 (2023: surplus of £12,708). Total funds carried forward is £32,355 (2023: £36,722). The charity plans to continue its activities as outlined above subject to satisfactory funding arrangements.

Reserves policy

The charity's unrestricted reserves stand at £32,355 (2023: £36,722). Unrestricted reserves should be at a level sufficient to finance at least three month's supply of its services should other sources of funding fail to materialise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, PLA constitution, and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165286

Principal address

Warwick Space
71 Coten End
Warwick
Warwickshire
CV34 4NU

Trustees

Ms H Jones
Ms H Goodman
Ms B Brandl
Ms P Cheema (resigned 21.9.2023)
Ms N Aldersley Chairperson
Ms S Guest
Ms C Lowe (resigned 2.9.2024)
Miss S Standing (appointed 20.9.2024)

COTEN END PRE-SCHOOL

**REPORT OF THE TRUSTEES
for the year ended 31 August 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 19 June 2025 and signed on its behalf by:



65690000-9D4D-E660-008C-08DDAE55B3E5

Ms N Aldersley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTEN END PRE-SCHOOL**

Independent examiner's report to the trustees of Coten End Pre-School

I report to the charity trustees on my examination of the accounts of Coten End Pre-School (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 an 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.

Mr Mark Ashfield FCA

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

19 June 2025

COTEN END PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		259,116	223,968
EXPENDITURE ON			
Raising funds	2	1,620	-
Charitable activities			
Charitable activities		261,863	211,260
Total		263,483	211,260
NET INCOME/(EXPENDITURE)		(4,367)	12,708
RECONCILIATION OF FUNDS			
Total funds brought forward		36,722	24,014
TOTAL FUNDS CARRIED FORWARD		32,355	36,722

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

COTEN END PRE-SCHOOL

**BALANCE SHEET
31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	7	86	-
Cash at bank and in hand		<u>35,388</u>	<u>38,222</u>
		35,474	38,222
CREDITORS			
Amounts falling due within one year	8	<u>(3,119)</u>	<u>(1,500)</u>
NET CURRENT ASSETS		<u>32,355</u>	<u>36,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,355</u>	<u>36,722</u>
NET ASSETS		<u><u>32,355</u></u>	<u><u>36,722</u></u>
FUNDS	9		
Unrestricted funds		<u><u>32,355</u></u>	<u><u>36,722</u></u>
TOTAL FUNDS		<u><u>32,355</u></u>	<u><u>36,722</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 June 2025 and were signed on its behalf by:



65690000-9D4D-E660-0099-08DDAE55B3E5

N Aldersley - Trustee

COTEN END PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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 notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Support costs	<u>1,620</u>	<u>-</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

3. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Investment management costs	-	1,620	1,620
Charitable activities	149	2,620	2,769
	<u>149</u>	<u>4,240</u>	<u>4,389</u>

Support costs, included in the above, are as follows:

	Investment management costs £	Charitable activities £	2024 Total activities £	2023 Total activities £
Telephone	-	149	149	165
Accountancy and legal fees	1,620	2,620	4,240	1,700
	<u>1,620</u>	<u>2,769</u>	<u>4,389</u>	<u>1,865</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There was trustees' remuneration paid for the year ended 31 August 2024 of £75,283 (2023: £61,693).

Trustees' expenses

There were trustees' expenses paid for the year ended 31 August 2024 of £nil (2023: £124).

5. STAFF COSTS

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

	2024	2023
Staff	12	10
	<u>12</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>223,968</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>211,260</u>
NET INCOME	12,708
RECONCILIATION OF FUNDS	
Total funds brought forward	24,014

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
		36,722

7.	DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2024 £	2023 £
	Other debtors	86	-

8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024 £	2023 £
	Other creditors	3,119	1,500

9.	MOVEMENT IN FUNDS	Net movement in funds £	At 31.8.24 £
	Unrestricted funds	At 1.9.23 £	
	General fund	36,722	(4,367)
	TOTAL FUNDS	36,722	32,355

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	259,116	(263,483)	(4,367)
TOTAL FUNDS	259,116	(263,483)	(4,367)

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	24,014	12,708	36,722
TOTAL FUNDS	24,014	12,708	36,722

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,968	(211,260)	12,708
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>223,968</u>	<u>(211,260)</u>	<u>12,708</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	24,014	8,341	32,355
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,014</u>	<u>8,341</u>	<u>32,355</u>

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 £
Unrestricted funds			
General fund	483,084	(474,743)	8,341
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>483,084</u>	<u>(474,743)</u>	<u>8,341</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	45
Fees - Butterflies	25,866	34,737
Fees - Caterpillars	18,550	24,538
Fundraising	1,857	1,307
NEF	189,511	134,508
Other income	175	133
Registration fees	150	140
Vouchers - Butterflies	9,438	9,372
Vouchers - Caterpillars	7,702	4,356
Interest receivable	369	200
Government Grants	5,497	14,632
	259,116	223,968
Total incoming resources	259,116	223,968
 EXPENDITURE		
Charitable activities		
Wages	189,176	137,729
Social security	7,079	1,863
Pensions	4,969	3,618
Recruitment costs	309	713
Staff entertainment	1,150	974
Staff training	2,522	2,138
Activity and materials	3,163	2,825
Cleaning	6,630	6,200
Equipment	2,605	10,210
Food and milk	4,490	2,950
Fundraising expenses	250	339
Insurance	1,323	1,262
Parties, outing and gifts	2,312	2,639
Postage	63	55
Professional fees	1,055	186
Rent	14,305	12,971
Repairs and maintenance	6,152	7,451
Software	4,300	3,202
Stationery and printing	1,721	2,592
Subscriptions	504	902
Sundry	41	-
Telephone and fax	1,467	1,551
Administration	197	1,020
Advertising and PR	147	300
Travel and subsistence	86	381
Computer equipment	1,020	942
Carried forward	257,036	205,013

This page does not form part of the statutory financial statements

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024**

	2024	2023
	£	£
Charitable activities		
Brought forward	257,036	205,013
Health and safety	871	818
Licenses	92	102
Staff uniforms	1,095	2,263
Agency staff	-	1,199
	259,094	209,395
 Support costs		
Other		
Telephone	149	165
 Governance costs		
Accountancy and legal fees	4,240	1,700
	263,483	211,260
Total resources expended		
	263,483	211,260
Net (expenditure)/income	(4,367)	12,708

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COTEN END PRESCHOOL CIO

England & Wales - Charity number 1165286

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
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Harrison Beale & Owen Limited
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COTEN END PRE-SCHOOL

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COTEN END PRE-SCHOOL

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FINANCIAL REVIEW

Results and future developments

The charity made a profit in the year of £12,708 (2022: deficit of £8,086). Total funds carried forward is £36,722 (2022: £24,014). The charity plans to continue its activities as outlined above subject to satisfactory funding arrangements.

Reserves policy

The charity's unrestricted reserves stand at £36,722 (2022: £24,014). Unrestricted reserves should be at a level sufficient to finance at least three month's supply of its services should other sources of funding fail to materialise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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Trustees

Ms H Jones
Ms H Goodman
Ms B Brandl
Ms P Cheema (resigned 21.9.2023)
Ms N Aldersley Chairperson
Ms S Guest
Ms C Lowe

COTEN END PRE-SCHOOL

**REPORT OF THE TRUSTEES
for the year ended 31 August 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 10 May 2024 and signed on its behalf by:



Ms N Aldersley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTEN END PRE-SCHOOL**

Independent examiner's report to the trustees of Coten End Pre-School

I report to the charity trustees on my examination of the accounts of Coten End Pre-School (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
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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.

Mr Mark Ashfield FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
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Warwickshire
CV31 1XT

10 May 2024

COTEN END PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>223,968</u>	<u>170,671</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>211,260</u>	<u>178,757</u>
NET INCOME/(EXPENDITURE)		12,708	(8,086)
RECONCILIATION OF FUNDS			
Total funds brought forward		24,014	32,100
TOTAL FUNDS CARRIED FORWARD		<u>36,722</u>	<u>24,014</u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

COTEN END PRE-SCHOOL

**BALANCE SHEET
31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Debtors	6	-	8,000
Cash at bank and in hand		38,222	16,972
		<u>38,222</u>	<u>24,972</u>
CREDITORS			
Amounts falling due within one year	7	(1,500)	(958)
		<u>36,722</u>	<u>24,014</u>
NET CURRENT ASSETS			
		<u>36,722</u>	<u>24,014</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>36,722</u>	<u>24,014</u>
NET ASSETS			
		<u>36,722</u>	<u>24,014</u>
FUNDS			
Unrestricted funds	8	<u>36,722</u>	<u>24,014</u>
TOTAL FUNDS			
		<u>36,722</u>	<u>24,014</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 May 2024 and were signed on its behalf by:



N Aldersley - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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 notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. SUPPORT COSTS

	Other	Governance	Totals
	£	costs £	£
Charitable activities	<u>165</u>	<u>1,700</u>	<u>1,865</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

2. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2023	2022
	Charitable activities £	Total activities £
Telephone	165	93
Accountancy and legal fees	<u>1,700</u>	<u>2,460</u>
	<u><u>1,865</u></u>	<u><u>2,553</u></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There was trustees' remuneration paid for the year ended 31 August 2023 of £61,693 (2022: £67,415).

Trustees' expenses

There were trustees' expenses paid for the year ended 31 August 2023 of £124 (2022: £178).

4. STAFF COSTS

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

	2023	2022
Staff	<u>10</u>	<u>9</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>170,671</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>178,757</u>
NET INCOME/(EXPENDITURE)	(8,086)
RECONCILIATION OF FUNDS	
Total funds brought forward	32,100
TOTAL FUNDS CARRIED FORWARD	<u><u>24,014</u></u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	-	8,000
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	-	(542)
Other creditors	1,500	1,500
	<u> </u>	<u> </u>
	1,500	958
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	24,014	12,708	36,722
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	24,014	12,708	36,722
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	223,968	(211,260)	12,708
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	223,968	(211,260)	12,708
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	32,100	(8,086)	24,014
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	32,100	(8,086)	24,014
	<u> </u>	<u> </u>	<u> </u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,671	(178,757)	(8,086)
TOTAL FUNDS	<u>170,671</u>	<u>(178,757)</u>	<u>(8,086)</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	32,100	4,622	36,722
TOTAL FUNDS	<u>32,100</u>	<u>4,622</u>	<u>36,722</u>

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 £
Unrestricted funds			
General fund	394,639	(390,017)	4,622
TOTAL FUNDS	<u>394,639</u>	<u>(390,017)</u>	<u>4,622</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	45	4
Fees - Butterflies	34,737	29,916
Fees - Caterpillars	24,538	14,975
Fundraising	1,307	677
NEF	134,508	111,121
Other income	133	37
Parties and outgoings	-	482
Registration fees	140	80
Vouchers - Butterflies	9,372	6,627
Vouchers - Caterpillars	4,356	2,222
Interest receivable	200	7
Government Grants	14,632	4,523
	223,968	170,671
Total incoming resources	223,968	170,671
 EXPENDITURE		
Charitable activities		
Wages	137,729	120,006
Social security	1,863	1,607
Pensions	3,618	3,326
Recruitment costs	713	173
Staff entertainment	974	172
Staff training	2,138	2,328
Activity and materials	2,825	3,526
Cleaning	6,200	4,993
Equipment	10,210	5,932
Food and milk	2,950	884
Fundraising expenses	339	21
Insurance	1,262	1,256
Parties, outing and gifts	2,639	2,464
Postage	55	166
Professional fees	186	35
Rent	12,971	10,980
Repairs and maintenance	7,451	8,033
Software	3,202	3,141
Stationery and printing	2,592	2,749
Subscriptions	902	579
Sundry	-	20
Telephone and fax	1,551	1,635
Administration	1,020	168
Advertising and PR	300	475
Travel and subsistence	381	244
Carried forward	204,071	174,913

This page does not form part of the statutory financial statements

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	204,071	174,913
Computer equipment	942	814
Health and safety	818	405
Licenses	102	72
Staff uniforms	2,263	-
Agency staff	1,199	-
	209,395	176,204
 Support costs		
Other		
Telephone	165	93
 Governance costs		
Accountancy and legal fees	1,700	2,460
	211,260	178,757
Total resources expended		
	211,260	178,757
Net income/(expenditure)	12,708	(8,086)

This page does not form part of the statutory financial statements

COTEN END PRESCHOOL CIO

England & Wales - Charity number 1165286

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
COTEN END PRE-SCHOOL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

COTEN END PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 August 2022**

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COTEN END PRE-SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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 aims of the pre-school are to enhance the development of children under statutory school age. We look to involve families in every child's education, by building on relationships with all members of the family.

The activities planned by the preschool have included the following:

Autumn term: This was our first trip out to Pumpkins R Us. The children loved the experience and most chose their own pumpkins to buy and bring home.

Summer Term. This was our first summer trip that we stayed away from the setting all day. We visited Warwick Castle and enjoyed time around the castle and Zog Land.

We continued to hold stay and play sessions - where parents come along and spend time experiencing what the setting offers their child/children.

Many festivals were celebrated throughout the year - reflecting the cultural background of all our children.

Face to face committee meetings restarted.

Face to face key worker and parent meetings were reintroduced with the offer of either a zoom meeting or telephone conversation if parents wished not to come into the setting.

Staff attended various training courses - paediatric first aid (refresher) - Time to Talk - Food hygiene - Designated Safeguarding Lead training - Early Help - Self regulation.

We began to offer children a sports activity as an extracurricular activity alongside Mini First Aid. These sessions are not mandatory, parents/guardians have the option to pay for these sessions or not. These sessions are not covered by government funding.

Public benefit

We continue to act as a setting and management continue to be mindful of the public benefit guidance produced by the Charity Commission.

Volunteers

We continue to invite volunteers into the setting to share their experiences and knowledge with the children. We also work with the local colleges and high schools to accommodate students working towards their childcare qualifications and allow them to carry out work experience here.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The setting has enabled many children to reach their targeted outcomes within this academic year as they start their time in the formal education system. Those that have not met these targets have had other factors involved in their young lives and we feel we have enabled them to at last have a firm footing in the more formal system.

We do believe as a setting our main objectives should be to help children be ready for school and their lives in more than just educational ways - getting dressed - eating with a knife and fork - being confident in their own selfcare - being able to communicate effectively - to be able to socialise with their peers and others.

Plans began to raise funds for a proposed fully functioning kitchen - to enable us to offer hot meals at lunchtime.

June 2022 - Ofsted inspection. Graded Good

COTEN END PRE-SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Our fundraising activities returned this year, after a break during the Covid Pandemic. We held a chocolate coin activity during the Christmas holidays, where the children received a couple of chocolate coins from the setting in a small bag and it was requested that they returned the bag with a few coins enclosed. Easter we sent children home with a smartie tube and requested that children returned the tubes with coins enclosed. The summer festival was held again - with no restrictions on how many person the families invited.

All monies were spent directly to enhance children's learning experience whilst at the setting.

FINANCIAL REVIEW

Results and future developments

The charity made a deficit in the year of £8,086 (2021: deficit of £26,881). Total funds carried forward is £24,014 (2021: £32,100). The charity plans to continue its activities as outlined above subject to satisfactory funding arrangements.

Reserves policy

The charity's unrestricted reserves stand at £24,014 (2021: £32,100). Unrestricted reserves should be at a level sufficient to finance at least three month's supply of its services should other sources of funding fail to materialise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, PLA constitution, and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165286

Principal address

Warwick Space
71 Coten End
Warwick
Warwickshire
CV34 4NU

Trustees

Ms D Morris (resigned 1.9.2021)
Ms H Jones
Ms H Goodman
Ms B Brandl
Ms P Cheema
Ms N Aldersley Chairperson
Ms S Guest (appointed 1.9.2021)
Ms C Lowe

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

COTEN END PRE-SCHOOL

**REPORT OF THE TRUSTEES
for the year ended 31 August 2022**

Approved by order of the board of trustees on 15 June 2023 and signed on its behalf by:



Ms N Aldersley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTEN END PRE-SCHOOL**

Independent examiner's report to the trustees of Coten End Pre-School

I report to the charity trustees on my examination of the accounts of Coten End Pre-School (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 an 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.

Mr Mark Ashfield FCA

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

15 June 2023

COTEN END PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>170,671</u>	<u>156,740</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>178,757</u>	<u>183,621</u>
NET INCOME/(EXPENDITURE)		(8,086)	(26,881)
RECONCILIATION OF FUNDS			
Total funds brought forward		32,100	58,981
TOTAL FUNDS CARRIED FORWARD		<u>24,014</u>	<u>32,100</u>
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

COTEN END PRE-SCHOOL

BALANCE SHEET
31 August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	6	8,000	-
Cash at bank and in hand		16,972	34,566
		<u>24,972</u>	<u>34,566</u>
CREDITORS			
Amounts falling due within one year	7	(958)	(2,466)
		<u>24,014</u>	<u>32,100</u>
NET CURRENT ASSETS			
		<u>24,014</u>	<u>32,100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>24,014</u>	<u>32,100</u>
NET ASSETS			
		<u>24,014</u>	<u>32,100</u>
FUNDS			
Unrestricted funds	8	24,014	32,100
		<u>24,014</u>	<u>32,100</u>
TOTAL FUNDS			
		<u>24,014</u>	<u>32,100</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2023 and were signed on its behalf by:



N Aldersley - Trustee

COTEN END PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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 notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
	£	£	£
Charitable activities	<u>93</u>	<u>2,460</u>	<u>2,553</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

2. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2022	2021
	Charitable activities £	Total activities £
Telephone	93	-
Accountancy and legal fees	<u>2,460</u>	<u>780</u>
	<u><u>2,553</u></u>	<u><u>780</u></u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There was trustees' remuneration paid for the year ended 31 August 2022 of £67,415 (2021: £65,368).

Trustees' expenses

There were trustees' expenses paid for the year ended 31 August 2022 of £178 (2021: £150).

4. STAFF COSTS

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

	2022	2021
Staff	<u>9</u>	<u>9</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>156,740</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>183,621</u>
NET INCOME/(EXPENDITURE)	(26,881)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>58,981</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>32,100</u></u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Prepayments and accrued income	8,000	-
		<u>8,000</u>	<u>-</u>

7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Taxation and social security	(542)	-
	Other creditors	1,500	2,466
		<u>958</u>	<u>2,466</u>

8.	MOVEMENT IN FUNDS		Net movement in funds	At 31.8.22
		At 1.9.21	£	£
	Unrestricted funds			
	General fund	32,100	(8,086)	24,014
		<u>32,100</u>	<u>(8,086)</u>	<u>24,014</u>
	TOTAL FUNDS	32,100	(8,086)	24,014
		<u>32,100</u>	<u>(8,086)</u>	<u>24,014</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,671	(178,757)	(8,086)
	<u>170,671</u>	<u>(178,757)</u>	<u>(8,086)</u>
TOTAL FUNDS	170,671	(178,757)	(8,086)
	<u>170,671</u>	<u>(178,757)</u>	<u>(8,086)</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	58,981	(26,881)	32,100
	<u>58,981</u>	<u>(26,881)</u>	<u>32,100</u>
TOTAL FUNDS	58,981	(26,881)	32,100
	<u>58,981</u>	<u>(26,881)</u>	<u>32,100</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2022**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,740	(183,621)	(26,881)
TOTAL FUNDS	<u>156,740</u>	<u>(183,621)</u>	<u>(26,881)</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	58,981	(34,967)	24,014
TOTAL FUNDS	<u>58,981</u>	<u>(34,967)</u>	<u>24,014</u>

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 £
Unrestricted funds			
General fund	327,411	(362,378)	(34,967)
TOTAL FUNDS	<u>327,411</u>	<u>(362,378)</u>	<u>(34,967)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	4	4
Fees - Butterflies	29,916	19,634
Fees - Caterpillars	14,975	12,539
Fundraising	677	635
NEF	111,121	107,159
Other income	37	74
Parties and outgoings	482	117
Registration fees	80	60
Vouchers - Butterflies	6,627	1,217
Vouchers - Caterpillars	2,222	720
Interest receivable	7	4
Government Grants	4,523	14,577
	170,671	156,740
Total incoming resources	170,671	156,740
 EXPENDITURE		
Charitable activities		
Wages	120,006	118,533
Social security	1,607	843
Pensions	3,326	3,218
Recruitment costs	173	1,572
Staff entertainment	172	375
Staff training	2,328	1,898
Activity and materials	3,526	3,522
Cleaning	4,993	6,824
Equipment	5,932	7,207
Food and milk	884	679
Fundraising expenses	21	150
Insurance	1,256	1,204
Parties, outing and gifts	2,464	1,711
Postage	166	95
Professional fees	35	435
Rent	10,980	9,690
Repairs and maintenance	8,033	9,706
Software	3,141	3,686
Stationery and printing	2,749	3,312
Subscriptions	579	496
Sundry	20	537
Telephone and fax	1,635	2,752
Administration	168	1,574
Advertising and PR	475	575
Travel and subsistence	244	210
Carried forward	174,913	180,804

This page does not form part of the statutory financial statements

COTEN END PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

	2022 £	2021 £
Charitable activities		
Brought forward	174,913	180,804
Computer equipment	814	1,264
Health and safety	405	683
Licenses	72	90
	<u>176,204</u>	<u>182,841</u>
Support costs		
Other		
Telephone	93	-
Governance costs		
Accountancy and legal fees	2,460	780
Total resources expended	<u>178,757</u>	<u>183,621</u>
Net expenditure	<u>(8,086)</u>	<u>(26,881)</u>

This page does not form part of the statutory financial statements

COTEN END PRESCHOOL CIO

England & Wales - Charity number 1165286

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
COTEN END PRE-SCHOOL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

COTEN END PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 August 2021**

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COTEN END PRE-SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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 aims of the pre-school are to enhance the development of children under statutory school age. We look to involve families in every child's education, by building on relationships with all members of the family.

The activities planned by the pre-school have included the following:

The children continued to visit Coten End School on a regular basis and this does really make the transition to big school a lot easier for many. Miss Sarah continued to do dance lessons with Butterflies and Caterpillars began to have Boogie Beat music and movement sessions once every half term. The road safety team came to talk to butterflies about road safety. We continued to go on walks away from pre-school with parents' support. Butterflies also visited Leamington Library on the train. We invited parents and grandparents in for various stay and play sessions over the year and we held a raffle at Christmas time.

Public benefit

We continue to act as a setting and management continue to be mindful of the public benefit guidance produced by the Charity Commission.

Volunteers

We continue to invite volunteers into the setting to share their experiences and knowledge with the children. We also work with the local colleges and high schools to accommodate students working towards their childcare qualifications and allow them to carry out work experience here.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The setting has enabled many children to reach their targeted outcomes within this academic year as they start their time in the formal education system. Those that have not met these targets have had other factors involved in their young lives and we feel we have enabled them to at last have a firm footing in the more formal system.

Fundraising activities

Our fundraising activities have been reduced due to covid 19.

FINANCIAL REVIEW

Results and future developments

The charity made a deficit in the year of £26,881 (2020: deficit of £22,011). Total funds carried forward is £32,100 (2020: £58,981). The charity plans to continue its activities as outlined above subject to satisfactory funding arrangements.

Reserves policy

The charity's unrestricted reserves stand at £32,100 (2020: £58,981). Unrestricted reserves should be at a level sufficient to finance at least three month's supply of its services should other sources of funding fail to materialise.

COTEN END PRE-SCHOOL

**REPORT OF THE TRUSTEES
for the year ended 31 August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, PLA constitution, and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165286

Principal address

Warwick Space
71 Coten End
Warwick
Warwickshire
CV34 4NU

Trustees

Dianne Morris
Hazel Jones (Chair)
Heather Goodman
Brittany Brandl
Permjit Cheema
Naomi Aldersley
Samantha Guest
Claire Lowe

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 25 April 2022 and signed on its behalf by:

.....
Diane Morris - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTEN END PRE-SCHOOL**

Independent examiner's report to the trustees of Coten End Pre-School

I report to the charity trustees on my examination of the accounts of Coten End Pre-School (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 an 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.

Mr Mark Ashfield FCA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 25 April 2022

COTEN END PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		156,740	143,418
EXPENDITURE ON			
Charitable activities			
Charitable activities		183,621	165,429
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(26,881)	(22,011)
RECONCILIATION OF FUNDS			
Total funds brought forward		58,981	80,992
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>32,100</u>	<u>58,981</u>

All income and expenditure has arisen from continuing activities.

COTEN END PRE-SCHOOL

**BALANCE SHEET
31 August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	6	-	135
Cash at bank and in hand		<u>34,566</u>	<u>61,135</u>
		34,566	61,270
CREDITORS			
Amounts falling due within one year	7	<u>(2,466)</u>	<u>(2,289)</u>
NET CURRENT ASSETS		<u>32,100</u>	<u>58,981</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>32,100</u>	<u>58,981</u>
NET ASSETS		<u>32,100</u>	<u>58,981</u>
FUNDS			
Unrestricted funds	8	<u>32,100</u>	<u>58,981</u>
TOTAL FUNDS		<u>32,100</u>	<u>58,981</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2022 and were signed on its behalf by:

.....
Diane Morris - Trustee

COTEN END PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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 notes to the financial statements.

Pension costs and other post-retirement benefits

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

COTEN END PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2021

2. SUPPORT COSTS

	2021 Charitable activities £	2020 Total activities £
Accountancy and legal fees	<u>780</u>	<u>210</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

Expenses amounting to £150 (2020 - £NIL) were paid to the trustees during the year to cover motor & travel costs.

4. STAFF COSTS

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

2021	2020
<u>9</u>	<u>11</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	143,418
EXPENDITURE ON	
Charitable activities	
Charitable activities	165,429
NET INCOME	(22,011)
RECONCILIATION OF FUNDS	
Total funds brought forward	80,992
TOTAL FUNDS CARRIED FORWARD	<u>58,981</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Staff Loans	-	135
		<u>-</u>	<u>135</u>

7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Trade creditors	-	1
	Taxation and social security	-	22
	Other creditors	2,466	2,266
		<u>2,466</u>	<u>2,289</u>

8.	MOVEMENT IN FUNDS		Net movement in funds		At 31.8.21
		At 1.9.20			£
		£	£		£
	Unrestricted funds				
	General fund	58,981	(26,881)		32,100
		<u>58,981</u>	<u>(26,881)</u>		<u>32,100</u>
	TOTAL FUNDS	<u>58,981</u>	<u>(26,881)</u>		<u>32,100</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	156,740	(183,621)	(26,881)
	<u>156,740</u>	<u>(183,621)</u>	<u>(26,881)</u>
TOTAL FUNDS	<u>156,740</u>	<u>(183,621)</u>	<u>(26,881)</u>

Comparatives for movement in funds

		Net movement in funds	At 31.8.20
	At 1.9.19		£
	£	£	£
Unrestricted funds			
General fund	80,992	(22,011)	58,981
	<u>80,992</u>	<u>(22,011)</u>	<u>58,981</u>
TOTAL FUNDS	<u>80,992</u>	<u>(22,011)</u>	<u>58,981</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,418	(165,429)	(22,011)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>143,418</u>	<u>(165,429)</u>	<u>(22,011)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	80,992	(48,892)	32,100
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,992</u>	<u>(48,892)</u>	<u>32,100</u>

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 £
Unrestricted funds			
General fund	300,158	(349,050)	(48,892)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>300,158</u>	<u>(349,050)</u>	<u>(48,892)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	4	4
Fees - Butterflies	19,634	15,016
Fees - Caterpillars	12,539	7,047
Fundraising	635	618
NEF	107,159	99,616
Other income	74	216
Parties and outgoing	117	-
Registration fees	60	70
Vouchers - Butterflies	1,217	3,978
Vouchers - Caterpillars	720	3,022
Interest receivable	4	83
Government Grants	<u>14,577</u>	<u>13,748</u>
	<u>156,740</u>	<u>143,418</u>
Total incoming resources	156,740	143,418
EXPENDITURE		
Charitable activities		
Wages	118,533	116,182
Social security	843	1,272
Pensions	3,218	3,070
Recruitment costs	1,572	230
Staff entertainment	375	1,199
Staff training	1,898	4,060
Activity and materials	3,522	2,706
Cleaning	6,824	5,359
Equipment	7,207	8,258
Food and milk	679	303
Fundraising expenses	150	401
Insurance	1,204	683
Parties, outing and gifts	1,711	695
Postage	95	49
Professional fees	435	1,218
Rent	9,690	7,605
Repairs and maintenance	9,706	1,569
Software	3,686	3,896
Stationery and printing	3,312	2,436
Subscriptions	496	571
Sundry	537	106
Telephone and fax	2,752	471
Administration	1,574	818
Carried forward	180,019	163,157

COTEN END PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	180,019	163,157
Advertising and PR	575	507
Travel and subsistence	210	57
Computer equipment	1,264	1,336
Health and safety	683	162
Licenses	90	-
	182,841	165,219
Support costs		
Governance costs		
Accountancy and legal fees	780	210
Total resources expended	183,621	165,429
Net (expenditure)/income	(26,881)	(22,011)

COTEN END PRESCHOOL CIO

England & Wales - Charity number 1165286

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
COTEN END PRE-SCHOOL**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

COTEN END PRE-SCHOOL

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for the year ended 31 August 2020**

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COTEN END PRE-SCHOOL

REPORT OF THE TRUSTEES for the year ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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 aims of the pre-school are to enhance the development of children under statutory school age. We look to involve families in every child's education, by building on relationships with all members of the family.

The activities planned by the preschool have included the following:

The children continued to visit Coten End School on a regular basis and this does really make the transition to big school a lot easier for many. Miss Sarah continued to do dance lessons with Butterflies and Caterpillars began to have Boogie Beat music and movement sessions once every half term. The road safety team came to talk to butterflies about road safety. We continued to go on walks away from pre-school with parents' support. Butterflies also visited Leamington Library on the train. We invited parents and Grandparents in for various stay and play sessions over the year and we held a raffle at Christmas Time.

Public benefit

We continue to act as a setting and management continue to be mindful of the public benefit guidance produced by the Charity Commission.

Volunteers

We continue to invite volunteers into the setting to share their experiences and knowledge with the children. We also work with the local colleges and high schools to accommodate students working towards their childcare qualifications and allow them to carry out work experience here.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The setting has enabled many children to reach their targeted outcomes within this academic year as they start their time in the formal education system. Those that have not met these targets have had other factors involved in their young lives and we feel we have enabled them to at last have a firm footing in the more formal system.

Fundraising activities

Our fundraising activities have either met our objectives or have achieved higher than our expectations. We have mainly fund raised for our charity this year.

FINANCIAL REVIEW

Results and future developments

The charity made a deficit in the year of £22,011 (2019: surplus of £11,436). Total funds carried forward is £58,981 (2019: £80,992). The charity plans to continue its activities as outlined above subject to satisfactory funding arrangements.

Reserves policy

The charity's unrestricted reserves stand at £58,981 (2019: £80,992). Unrestricted reserves should be at a level sufficient to finance at least three month's supply of its services should other sources of funding fail to materialise.

COTEN END PRE-SCHOOL

**REPORT OF THE TRUSTEES
for the year ended 31 August 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, PLA constitution, and constitutes an incorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165286

Principal address

Warwick Space
71 Coten End
Warwick
Warwickshire
CV34 4NU

Trustees

Dianne Morris
Hazel Jones (Chair)
Heather Goodman
Brittany Brandl
Permjit Cheema
Hannah Webber (resigned July 2021)
Sarah McElhill (resigned July 2021)
Cat Jeffcock (resigned July 2021)
Naomi Aldersley
Claire Lowe (appointed September 2020)

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Approved by order of the board of trustees on 29 July 2021 and signed on its behalf by:

.....
Diane Morris - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COTEN END PRE-SCHOOL**

Independent examiner's report to the trustees of Coten End Pre-School

I report to the charity trustees on my examination of the accounts of Coten End Pre-School (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 an 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.

Mr Andrew Cartwright FCA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 29 July 2021

COTEN END PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		143,418	185,792
 EXPENDITURE ON			
Charitable activities			
Charitable activities		165,429	174,356
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(22,011)	11,436
 RECONCILIATION OF FUNDS			
Total funds brought forward		80,992	69,556
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>58,981</u>	<u>80,992</u>

All income and expenditure has arisen from continuing activities.

COTEN END PRE-SCHOOL

**BALANCE SHEET
31 August 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
CURRENT ASSETS			
Debtors	6	135	1
Cash at bank and in hand		<u>61,135</u>	<u>82,888</u>
		61,270	82,889
CREDITORS			
Amounts falling due within one year	7	<u>(2,289)</u>	<u>(1,897)</u>
NET CURRENT ASSETS		<u>58,981</u>	<u>80,992</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>58,981</u>	<u>80,992</u>
NET ASSETS			
		<u>58,981</u>	<u>80,992</u>
FUNDS			
Unrestricted funds	8	<u>58,981</u>	<u>80,992</u>
TOTAL FUNDS		<u>58,981</u>	<u>80,992</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2021 and were signed on its behalf by:

.....
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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 notes to the financial statements.

Pension costs and other post-retirement benefits

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

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

2. SUPPORT COSTS

	2020	2019
	Charitable activities £	Total activities £
Accountancy and legal fees	<u>210</u>	<u>660</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

4. STAFF COSTS

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

	2020	2019
	<u>11</u>	<u>12</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	185,792
 EXPENDITURE ON	
Charitable activities	
Charitable activities	174,356
	<hr/>
NET INCOME	11,436
 RECONCILIATION OF FUNDS	
Total funds brought forward	69,556
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>80,992</u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Staff Loans	<u>135</u>	<u>-</u>
	<u><u>135</u></u>	<u><u>1</u></u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	1	1
Taxation and social security	22	-
Other creditors	<u>2,266</u>	<u>1,895</u>
	<u><u>2,289</u></u>	<u><u>1,896</u></u>

8. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	<u>80,992</u>	<u>(22,011)</u>	<u>58,981</u>
TOTAL FUNDS	<u><u>80,992</u></u>	<u><u>(22,011)</u></u>	<u><u>58,981</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>143,418</u>	<u>(165,429)</u>	<u>(22,011)</u>
TOTAL FUNDS	<u><u>143,418</u></u>	<u><u>(165,429)</u></u>	<u><u>(22,011)</u></u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	<u>69,556</u>	<u>11,436</u>	<u>80,992</u>
TOTAL FUNDS	<u><u>69,556</u></u>	<u><u>11,436</u></u>	<u><u>80,992</u></u>

COTEN END PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,792	(174,356)	11,436
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>185,792</u>	<u>(174,356)</u>	<u>11,436</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	69,556	(10,575)	58,981
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>69,556</u>	<u>(10,575)</u>	<u>58,981</u>

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 £
Unrestricted funds			
General fund	329,210	(339,785)	(10,575)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>329,210</u>	<u>(339,785)</u>	<u>(10,575)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020**

	2020	2019
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	4	-
Fees - Butterflies	15,016	28,405
Fees - Caterpillars	7,047	18,237
Fundraising	618	937
NEF	99,616	130,706
Other income	216	582
Parties and outgoing	-	164
Registration fees	70	10
Vouchers - Butterflies	3,978	4,260
Vouchers - Caterpillars	3,022	2,390
Interest receivable	83	101
Government Grants	<u>13,748</u>	<u>-</u>
	<u>143,418</u>	<u>185,792</u>
Total incoming resources	143,418	185,792
EXPENDITURE		
Charitable activities		
Wages	116,182	118,084
Social security	1,272	487
Pensions	3,070	2,431
Recruitment costs	230	432
Staff entertainment	1,199	436
Staff training	4,060	1,159
Activity and materials	2,706	1,737
Cleaning	5,359	6,605
Donations	-	260
Equipment	8,258	15,148
Food and milk	303	145
Fundraising expenses	401	61
Insurance	683	655
Parties, outing and gifts	695	1,233
Postage	49	100
Professional fees	1,218	2,104
Rent	7,605	9,120
Repairs and maintenance	1,569	6,852
Software	3,896	140
Stationery and printing	2,436	2,070
Subscriptions	571	307
Sundry	106	69
Telephone and fax	471	526
Administration	818	1,252
Carried forward	163,157	171,413

This page does not form part of the statutory financial statements

COTEN END PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	163,157	171,413
Advertising and PR	507	1,422
Travel and subsistence	57	17
Staff cover	-	225
Computer equipment	1,336	420
Health and safety	<u>162</u>	<u>199</u>
	165,219	173,696
Support costs		
Governance costs		
Accountancy and legal fees	<u>210</u>	<u>660</u>
Total resources expended	<u>165,429</u>	<u>174,356</u>
Net (expenditure)/income	<u>(22,011)</u>	<u>11,436</u>

This page does not form part of the statutory financial statements