

**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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## **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**

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

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

The notes form part of these financial statements



## 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	1,620	-

# 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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>223,968</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	<u>211,260</u>
<b>NET INCOME</b>	12,708
<b>RECONCILIATION OF FUNDS</b>	
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  
£

**TOTAL FUNDS CARRIED FORWARD**

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**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	36,722	(4,367)	32,355
<b>TOTAL FUNDS</b>	<b>36,722</b>	<b>(4,367)</b>	<b>32,355</b>

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

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

**Comparatives for movement in funds**

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

# 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 £
<b>Unrestricted funds</b>			
General fund	223,968	(211,260)	12,708
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	24,014	8,341	32,355
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	483,084	(474,743)	8,341
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
	<b>259,116</b>	<b>223,968</b>
<b>Total incoming resources</b>	<b>259,116</b>	<b>223,968</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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	<b>257,036</b>	<b>205,013</b>

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

This page does not form part of the statutory financial statements