

**REGISTERED CHARITY NUMBER: 1186585**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 July 2023  
for  
CRUDWELL PRE-SCHOOL**

Abacs Ltd  
La Pineda  
Upper Minety  
Malmesbury  
Wiltshire  
SN16 9PR

## **CRUDWELL PRE-SCHOOL**

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## **CRUDWELL PRE-SCHOOL**

### **Report of the Trustees for the Year Ended 31 July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1186585

##### **Principal address**

Village Hall  
Tetbury Lane  
Crudwell  
Malmesbury  
Wiltshire  
SN16 9HB

##### **Trustees**

Mrs Angie Stinchcombe  
Mrs Catherine Harris  
Benjamin Miles John  
Mrs Katie Helen Marley Haines

Treasurer  
Secretary

##### **Independent examiner**

Stephen M Gatter  
FCA  
Abacs Ltd  
La Pineda  
Upper Minety  
Malmesbury  
Wiltshire  
SN16 9PR

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

26 November 2019: CIO registration.

CIO - FOUNDATION REGISTERED ON AMENDED ON 19 OCT 2021 as amended on 17 Aug 2022

20 October 2022: Funds received from 1037680 CRUDWELL PRE-SCHOOL

##### **Recruitment and appointment of new trustees**

Recruitment is open to all Members (Family membership and Affiliate Membership). All members are invited to the Annual General Meeting (AGM) and we require the candidates to notify our secretary their willingness to stand on the trustee panel, at least two weeks prior to the AGM.

At the AGM, the prospective new elected trustees will be those candidates receiving the highest number of votes from the Members

Every charity trustee must be a natural person.

No individual may be appointed as a charity trustee of the CIO if he or she is under the age of 16 years or if he or she would automatically cease to hold office under the provisions of clause. No one is entitled to act as a charity trustee whether on appointment or on any re- appointment until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee. At least one of the trustees of the CIO must be 18 years of age or over. If there is no trustee aged at least 18 years, the remaining trustees may only act to call a meeting of the charity trustees or appoint a new charity trustee. There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

No Committee Member may be paid for services provided for the Pre-School that form part of their duties as a Committee Member and a Trustee for the Pre-School.

## **CRUDWELL PRE-SCHOOL**

### **Report of the Trustees for the Year Ended 31 July 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; Instigating and adhering to the Statutory Framework for the Early Years Foundation Stage .

##### **Significant activities**

To enhance the development, care and education of children primarily under statutory school age and also of children and young people of school age by encouraging parents to understand and provide for the needs of their children through community (voluntary managed) groups and by: (a) offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children and young people, whatever their race, culture, religion, means or ability (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area (c) instigating and adhering to and furthering the aims stipulated by Ofsted.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The CIO Pre-School is carrying on the same as the charitable setting it was before.

#### **FINANCIAL REVIEW**

##### **FINANCIAL REVIEW AND RESERVES**

The preschool is in fairly healthy financial situation all of which is unrestricted funds, as it has been in the past. These funds are held in order to meet any unforeseen expenditure that may occur. The committee regularly review the level for reserves held for the pre-school.

Approved by order of the board of trustees on 9 July 2024 and signed on its behalf by:

Mrs Catherine Harris - Trustee

## **Independent Examiner's Report to the Trustees of Crudwell Pre-School**

I report on the accounts for the year ended 31 July 2023, which are set out on pages four to nine.

### **Responsibilities and basis of report**

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

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

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

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

### **Independent examiner's statement**

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



Stephen M Gatter  
FCA  
Abacs Ltd  
La Pineda  
Upper Minety  
Malmesbury  
Wiltshire  
SN16 9PR

9 July 2024

# CRUDWELL PRE-SCHOOL

## Statement of Financial Activities for the Year Ended 31 July 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		725	-
Activities for generating funds	2	447	1,412
Investment income	3	3	7
<b>Incoming resources from charitable activities</b>			
Pre School Activities		60,291	63,281
<b>Total incoming resources</b>		61,466	64,700
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Fundraising trading: cost of goods sold and other costs		40	-
<b>Charitable activities</b>			
Pre School Activities		59,999	50,614
<b>Governance costs</b>		2,022	2,159
<b>Total resources expended</b>		62,061	52,773
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>		(595)	11,927
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		45,579	33,652
 <b>TOTAL FUNDS CARRIED FORWARD</b>		44,984	45,579

The notes form part of these financial statements

## CRUDWELL PRE-SCHOOL

### Balance Sheet At 31 July 2023

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	852	1,099
<b>CURRENT ASSETS</b>			
Debtors	7	182	132
Prepayments and accrued income		535	535
Cash at bank		44,074	43,855
		<u>44,791</u>	<u>44,522</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(659)	(42)
<b>NET CURRENT ASSETS</b>		<u>44,132</u>	<u>44,480</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,984	45,579
<b>NET ASSETS</b>		<u>44,984</u>	<u>45,579</u>
<b>FUNDS</b>	9		
Unrestricted funds		44,984	45,579
<b>TOTAL FUNDS</b>		<u>44,984</u>	<u>45,579</u>

The financial statements were approved by the Board of Trustees on 9 July 2024 and were signed on its behalf by:

Mrs Angie Stinchcombe -Trustee

The notes form part of these financial statements

## CRUDWELL PRE-SCHOOL

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

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.

##### Charitable activities

Charitable activities represent the Pre-school fee income from parents, combined with funding from Wiltshire County Council in respect of the Government's policy on free early education or childcare

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- 25% on cost
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##### 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. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Fundraising events	447	1,412
	<u>          </u>	<u>          </u>

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	3	7
	<u>          </u>	<u>          </u>



## CRUDWELL PRE-SCHOOL

### Notes to the Financial Statements - continued for the Year Ended 31 July 2023

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Mrs Catherine Harris (a member of staff of the Pre-School) became a Trustee on the 1st August 2021, her remuneration as a member of staff is included in the Wages and Salaries costs of the Pre-School under note 5 to these accounts.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

#### 5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	47,570	38,844
Other pension costs	678	361
	<u>48,248</u>	<u>39,205</u>

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

2023	2022
-	-
<u>-</u>	<u>-</u>

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

#### 6. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 August 2022	12,369
Additions	580
	<u>12,949</u>
At 31 July 2023	
<b>DEPRECIATION</b>	
At 1 August 2022	11,270
Charge for year	827
	<u>12,097</u>
At 31 July 2023	
<b>NET BOOK VALUE</b>	
At 31 July 2023	852
	<u>852</u>
At 31 July 2022	1,099
	<u>1,099</u>

#### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	182	132
	<u>182</u>	<u>132</u>

# CRUDWELL PRE-SCHOOL

## Notes to the Financial Statements - continued for the Year Ended 31 July 2023

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	200	129
Taxation and social security	282	(178)
Other creditors	177	91
	<u>659</u>	<u>42</u>

### 9. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	45,579	(595)	44,984
	<u>45,579</u>	<u>(595)</u>	<u>44,984</u>
<b>TOTAL FUNDS</b>	<u>45,579</u>	<u>(595)</u>	<u>44,984</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	61,466	(62,061)	(595)
	<u>61,466</u>	<u>(62,061)</u>	<u>(595)</u>
<b>TOTAL FUNDS</b>	<u>61,466</u>	<u>(62,061)</u>	<u>(595)</u>

#### Comparatives for movement in funds

	At 1.8.21	Net movement in funds	At 31.7.22
	£	£	£
<b>Unrestricted Funds</b>			
General fund	33,652	11,927	45,579
	<u>33,652</u>	<u>11,927</u>	<u>45,579</u>
<b>TOTAL FUNDS</b>	<u>33,652</u>	<u>11,927</u>	<u>45,579</u>

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	64,700	(52,773)	11,927
	<u>64,700</u>	<u>(52,773)</u>	<u>11,927</u>
<b>TOTAL FUNDS</b>	<u>64,700</u>	<u>(52,773)</u>	<u>11,927</u>

## CRUDWELL PRE-SCHOOL

### Notes to the Financial Statements - continued for the Year Ended 31 July 2023

#### 9. MOVEMENT IN FUNDS - continued

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

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	33,652	11,332	44,984
<b>TOTAL FUNDS</b>	<u>33,652</u>	<u>11,332</u>	<u>44,984</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	126,166	(114,834)	11,332
<b>TOTAL FUNDS</b>	<u>126,166</u>	<u>(114,834)</u>	<u>11,332</u>

## CRUDWELL PRE-SCHOOL

### Detailed Statement of Financial Activities for the Year Ended 31 July 2023

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	(1)	-
Donations	726	-
	<hr/> 725	<hr/> -
<b>Activities for generating funds</b>		
Fundraising events	447	1,412
<b>Investment income</b>		
Deposit account interest	3	7
<b>Incoming resources from charitable activities</b>		
Wiltshire Council Funding	47,868	50,450
Attendance Fees	12,423	10,944
HMRC CJRS Grant	-	1,887
	<hr/> 60,291	<hr/> 63,281
<b>Total incoming resources</b>	61,466	64,700
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fund Raising Events Costs	40	-
<b>Charitable activities</b>		
Wages	47,570	38,844
Pensions	678	361
Rent, Rates and water	5,427	5,442
Insurance and Subscriptions	980	733
Telephone	243	368
Repairs and Maintenance	-	744
Motor and Travel Expenses	36	120
Equipment, stationary and post	2,575	1,638
Staff Training	219	426
Refreshments and Groceries	374	416
Uniforms	360	-
HUGGG Vouchers	635	525
Computer equipment	827	957
	<hr/> 59,924	<hr/> 50,574
<b>Governance costs</b>		
Accountancy	1,962	1,962
Professional charges and subs	60	197
	<hr/> 2,022	<hr/> 2,159
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**CRUDWELL PRE-SCHOOL****Detailed Statement of Financial Activities  
for the Year Ended 31 July 2023**

	2023 £	2022 £
<b>Finance</b>		
Bank charges	75	40
<b>Total resources expended</b>	62,061	52,773
<b>Net (expenditure)/income</b>	(595)	11,927