

COURT FIELDS PRE-SCHOOL CIO

England & Wales · Charity number 1187250

Details

Status Registered

Legal form CIO

Registered 2020-01-07

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

Contact

Address Court Fields Pre-School CIO
Wellington Youth Centre
Mantle Street
Wellington
TA21 8SW

Phone 01823661971

Email courtfieldspresch@gmail.com

Website www.courtfieldspre-school.co.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 are an Early Years setting, providing educational care for children age 2 to school entry.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£223,087	£210,728	-	-
2024-08-31	£195,918	£185,362	-	-
2023-08-31	£167,803	£155,947	-	-
2022-08-31	£147,108	£130,013	-	-
2021-08-31	£137,080	£122,058	-	-

Trustees

Name	Role	Appointed
John Marsh	Chair	2020-01-07
Darren Wannell		2020-01-07
Katherine Chapman		2020-01-07
Sheryl Anne Higgs		2023-01-16

COURT FIELDS PRE-SCHOOL CIO

England & Wales - Charity number 1187250

Accounts

CHAIR OF TRUSTEES SUMMARY

COURT FIELDS PRE SCHOOL CIO

FINANCES 2024/2025.

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**CHAIR'S REMARKS.**

Another difficult year, with rising Staff costs, and stagnant child hourly rates from the Government. Despite this the Setting kept its head above water, recording a £25,231 loss against an additional 'one off' expenditure of over £32,000. The Setting continues to be managed exceptionally well by Sheryl. The Preschool is running at capacity, although the intake has been deliberately reduced to allow for more effective management.

**PREMISES**

The Preschool finally has a satisfactory Tenancy Agreement with the Council. However, many issues are still outstanding, and difficulties being experienced with Council in reaching a resolve. Ongoing.

**CLOSING COMMENTS**

Once again, Trustees are very pleased with both the financial, and the physical performance of the CIO. The Board acknowledges, with thanks, that the team of staff have been the reason for the continued success of the setting, more than ably led by Shery Higgs, our Manager.

**Court Fields Pre School CIO**

**Statement of Accounts**

**31 August 2025**

**Charity No:** 1187250

**Court Fields Pre School CIO  
Report and Accounts  
for the year ended 31 August 2025**

**Trustees** Katherine Chapman  
Darren Wannell  
John Marsh  
Sheryl Higgs

**Address** Wellington Youth Centre  
Mantle Street  
Wellington  
Somerset  
TA21 8SW

**Charity No:** 1187250

**Accountants** TS Partners Ltd  
9 High Street  
Wellington  
Somerset  
TA21 8QT

|               |                         |   |
|---------------|-------------------------|---|
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|               | Profit and Loss Account | 4 |
|               | Notes to the Accounts   | 5 |

**Court Fields Pre School CIO  
Independent Examiners Report  
for the year ended 31 August 2025**

We report on the accounts of the trust for the year ended 31st August 2024 which are set out on pages 2 to 4.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the charity commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. These procedures undertaken do not provide all the evidence that would be required by an audit and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

TS Partners Ltd  
9 High Street  
Wellington  
Somerset  
TA21 8QT

**Court Fields Pre School CIO  
Balance Sheet  
for the year ended 31 August 2025**

|                                              | <u>Notes</u>   | <u>2025</u>    | <u>2024</u>    |
|----------------------------------------------|----------------|----------------|----------------|
|                                              | £              | £              | £              |
| <b>CURRENT ASSETS</b>                        |                |                |                |
| Deposit accounts                             | 82,884         |                | 51,187         |
| Current accounts                             | 87,891         |                | 114,148        |
| Cash-in-hand                                 | 14             |                | 14             |
|                                              | <u>170,789</u> |                | <u>165,349</u> |
| Deduct :                                     |                |                |                |
| <b>CURRENT LIABILITIES</b>                   |                |                |                |
| Accruals                                     | <u>-</u>       |                | <u>7,296</u>   |
|                                              |                |                | <u>7,296</u>   |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>      |                | 170,789        | 158,053        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |                | <u>170,789</u> | <u>158,053</u> |
| <b>CAPITAL EMPLOYED</b>                      |                |                |                |
| Unrestricted Fund                            | 2              | 170,789        | 158,053        |
| Restricted funds                             | 3              | -              | -              |
|                                              |                | <u>170,789</u> | <u>158,053</u> |

**Court Fields Pre School CIO  
Profit and Loss Account  
for the year ended 31 August 2025**

|                                                | <b>2025</b>        |                  |                | <b>2024</b>        |                  |                |
|------------------------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
|                                                | Unrestricted funds | Restricted funds | Total          | Unrestricted funds | Restricted funds | Total          |
| <b>INCOME</b>                                  |                    |                  |                |                    |                  |                |
| Attendance fees                                | 212,375            |                  | 212,375        | 187,573            |                  | 187,573        |
| Fundraising                                    | 787                |                  | 787            | 282                |                  | 282            |
| Donations and grants                           | 995                |                  | 995            | 6,368              |                  | 6,368          |
| Miscellaneous Income                           | 7,946              |                  | 7,946          | 1,011              |                  | 1,011          |
| Bank interest                                  | 984                |                  | 984            | 684                |                  | 684            |
|                                                | <u>223,087</u>     | <u>-</u>         | <u>223,087</u> | <u>195,918</u>     | <u>-</u>         | <u>195,918</u> |
| <b>EXPENSES</b>                                |                    |                  |                |                    |                  |                |
| Staff wages                                    | 176,907            |                  | 176,907        | 160,296            |                  | 160,296        |
| Accountancy                                    | 1,481              |                  | 1,481          | 662                |                  | 662            |
| Staff training and DBS Checks                  | 624                |                  | 624            | 390                |                  | 390            |
| Cleaning                                       | 2,008              |                  | 2,008          | 2,366              |                  | 2,366          |
| Resources & Materials                          | 3,895              |                  | 3,895          | 3,524              |                  | 3,524          |
| Insurance & PPA Subscription                   | 1,955              |                  | 1,955          | 1,118              |                  | 1,118          |
| Food                                           | 1,509              |                  | 1,509          | 599                |                  | 599            |
| Fundraising Expenses                           | 59                 |                  | 59             | 49                 |                  | 49             |
| Miscellaneous Expenses                         | 2,840              |                  | 2,840          | 1,548              |                  | 1,548          |
| Rent & Rates                                   | 831                |                  | 831            | 7,750              |                  | 7,750          |
| Telephone                                      | 884                |                  | 884            | 833                |                  | 833            |
| Pupil Premium Spend                            |                    |                  | -              | -                  |                  | -              |
| Equipment, Maintenance & Repairs               | 17,735             |                  | 17,735         | 6,227              |                  | 6,227          |
|                                                | <u>210,728</u>     | <u>-</u>         | <u>210,728</u> | <u>185,362</u>     | <u>-</u>         | <u>185,362</u> |
| Net incoming resources before transfers        | 12,359             | -                | 12,359         | 10,556             | -                | 10,556         |
| Transfers between funds                        | -                  | -                | -              | -                  | -                | -              |
| Net movement in funds                          | <u>12,359</u>      | <u>-</u>         | <u>12,359</u>  | <u>10,556</u>      | <u>-</u>         | <u>10,556</u>  |
| Balances brought forward at 1st September 2024 | 158,053            | -                | 158,053        | 147,497            | -                | 147,497        |
| Balances carried forward at 31st August 2025   | <u>170,412</u>     | <u>-</u>         | <u>170,412</u> | <u>158,053</u>     | <u>-</u>         | <u>158,053</u> |

**Court Fields Pre School CIO**  
**Notes to the Accounts**  
**for the year ended 31 August 2025**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts have been prepared in accordance with the financial reporting standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

***Fund accounting***

Restricted funds are to be used for specific purposes laid down by the donor or grant making body. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other income resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

***Restricted funds***

The balance on restricted funds represents the amounts given to the charity to cover specific items of expenditure as designated by the donors. Such expenditure may be for specific projects.

***Expenditure***

Expenditure is allocated between:

- Charitable expenditure incurred directly to the fulfilment of the charity's services
- Expenditure incurred in the management and administration of the charity (Governance costs).
- Fund raising and publicity costs.

**2 Funds**

|                                | Unrestricted | Restricted | 2025   |
|--------------------------------|--------------|------------|--------|
| Balance at 1st September 2024  | -            | -          | -      |
| Surplus/(Deficit) for the year | 12,359       |            | 12,359 |
| Transfer between funds         |              |            |        |
| Balance at 31st August 2025    | 12,359       | -          | 12,359 |

**3 Payments to trustees and connected parties**

|                                                       | 2025 |
|-------------------------------------------------------|------|
| The average number of persons employed by the charity | 11   |



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Court Fields Pre School CIO

On accounts for the year  
ended

31/8/2025

Charity no  
(if any)

1187250

Set out on pages

1 and 2

I report to the trustees on my examination of the accounts of the above charity for the period ended 31/08/2025.

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.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

*L James*

Date:

20/01/2026

Name:

Lyndsey James

Relevant professional  
qualification(s) or body  
(if any):

FCA

Address:

TS Partners Ltd

9 High Street

Wellington, TA21 9QT

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**COURT FIELDS PRE-SCHOOL CIO**

England & Wales - Charity number 1187250

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# Accounts

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**ANNUAL GENERAL MEETING**  
**COURT FIELDS PRE SCHOOL CIO**  
**WEDNESDAY 16<sup>TH</sup> OCTOBER 2023**  
**HELD AT THE PRE SCHOOL.**

The Chair advised those present that the AGM had been advertised on the Website, Facebook page and verbally. In line with the Pre School Constitution, the AGM is open to all members, and applications were sought from parents and carers to become members. There were no new applicants, and those present at the AGM were the Trustees, as follows:

Cliff Marsh, Chair. Katherine Chapman, Trustee. Darren Wannell, Trustee. Sheryl Higgs, Manager/Trustee. The AGM was quorate as per the constitution.

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CHAIR'S OPENING REMARKS.

Once again, Sheryl has led her team through another successful year. The Setting recorded outgoings of £147,108, and receipts of £167,803, meaning that the setting had, once again, made a modest profit. The Trustees congratulated Sheryl on this amazing achievement. During the year, the Trustees had taken a proactive stance in positioning Staff wages above inflation, above minimum wage, and above the rates paid by other settings. We have also invested in our people through training and team building. On top of this, much of the toy stock has been renewed, and the garden revisited. We continue to provide excellent early years education, in a safe and nurturing environment, in which the Trustees have continued to invest.

PREMISES

It has been a very difficult year, with the Council not being supportive with regard to issuing a contract with HoT having been agreed over a year ago. We have struggled with not having a Landlord per se, and not having a defined list of Landlord/Tenant responsibilities. Moreover, we have not had our rent officially agreed going forward. These items will be receiving the Trustees full attention going forward, and demands for cooperation will be made to the Council

OFFICERS

Those present indicated that they wished to continue to serve on the Board

CM proposed by KC, seconded by DW..KC proposed by DW, seconded by CM..DW proposed by CM, seconded by DW. SH was proposed by CM, seconded by DW.CM was elected to serve a further term as Chair.

Court Fields Pre School CIO

Statement of Accounts

31 August 2023

Charity No: 1187250

**Court Fields Pre School CIO
Report and Accounts
for the year ended 31 August 2023**

Trustees Katherine Chapman
Darren Wannell
John Clifford Marsh

Address Wellington Youth Centre
Mantle Street
Wellington
Somerset
TA21 8SW

Charity No: 1187250

Accountants TS Partners Ltd
9 High Street
Wellington
Somerset
TA21 8QT

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**Court Fields Pre School CIO
Independent Examiners Report
for the year ended 31 August 2023**

We report on the accounts of the trust for the year ended 31st August 2023 which are set out on pages 2 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to our attention

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the charity commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. These procedures undertaken do not provide all the evidence that would be required by an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

TS Partners Ltd
9 High Street
Wellington
Somerset
TA21 8QT

**Court Fields Pre School CIO
Balance Sheet
for the year ended 31 August 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
	£	£	£
CURRENT ASSETS			
Deposit accounts		50,411	50,411
Current accounts		85,216	85,216
Cash-in-hand		14	14
		<u>135,641</u>	<u>135,641</u>
Deduct :			
CURRENT LIABILITIES			
Accruals		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		135,641	135,641
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>135,641</u>	<u>135,641</u>
CAPITAL EMPLOYED			
Unrestricted Fund	2	135,641	135,641
Restricted funds	3	-	-
		<u>135,641</u>	<u>135,641</u>

**Court Fields Pre School CIO
Profit and Loss Account
for the year ended 31 August 2023**

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
INCOME						
Attendance fees	162,016		162,016	139,227		139,227
Fundraising	291		291	491		491
Donations and grants	4,695		4,695	6,791		6,791
Miscellaneous Income	620		620	573		573
Bank interest	181		181	26		26
	<u>167,803</u>	<u>-</u>	<u>167,803</u>	<u>147,108</u>	<u>-</u>	<u>147,108</u>
EXPENSES						
Staff wages	132,324		132,324	106,850		106,850
Accountancy	630		630	600		600
Staff training and DBS Checks	1,467		1,467	592		592
Cleaning	2,340		2,340	1,352		1,352
Resources & Materials	2,323		2,323	2,192		2,192
Insurance & PPA Subscription	824		824	956		956
Food	680		680	462		462
Fundraising Expenses	20		20	132		132
Miscellaneous Expenses	1,096		1,096	3,156		3,156
Rent & Rates	5,938		5,938	7,783		7,783
Telephone	1,502		1,502	782		782
Pupil Premium Spend	1,113		1,113	276		276
Equipment, Maintenance & Repairs	5,690		5,690	4,880		4,880
	<u>155,947</u>	<u>-</u>	<u>155,947</u>	<u>130,013</u>	<u>-</u>	<u>130,013</u>
Net incoming resources before transfers	11,856	-	11,856	17,095	-	17,095
Transfers between funds	-	-	-	-	-	-
Net movement in funds	<u>11,856</u>	<u>-</u>	<u>11,856</u>	<u>17,095</u>	<u>-</u>	<u>17,095</u>
Balances brought forward at 1st September 2022	135,641	-	135,641	118,546	-	118,546
Balances carried forward at 31st August 2023	<u>147,497</u>	<u>-</u>	<u>147,497</u>	<u>135,641</u>	<u>-</u>	<u>135,641</u>

Court Fields Pre School CIO
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts have been prepared in accordance with the financial reporting standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

Fund accounting

Restricted funds are to used for specific purposes laid down by the donor or grant making body. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other income resources received or generated for expenditure on the general objectives of the charity.

Designed funds are unrestricted funds which have been designated for specific purposes by the trustees.

Restricted funds

The balance on restricted funds represents the amounts given to the charity to cover specific items of expenditure as designated by the donors. Such expenditure may be for specific projects.

Expenditure

Expenditure is allocated between:

- Charitable expenditure incurred directly to the fulfilment of the charity's services
- Expenditure incurred in the management and administration of the charity (Governance costs).
- Fund raising and publicity costs.

2 Funds	Unrestricted	Restricted	2023
Balance at 1st September 2022	-	-	-
Surplus/(Deficit) for the year	11,856		11,856
Transfer between funds			
Balance at 31st August 2023	11,856	-	11,856

3 Payments to trustees and connected parties

2023

The average number of persons employed by the charity 12



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Court Fields Pre School CIO

**On accounts for the year
ended**

31/8/2023

**Charity no
(if any)**

1187250

Set out on pages

1 and 2

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity for the period ended 31/08/2023.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

Name:

**Relevant professional
qualification(s) or body
(if any):**

Address:

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

COURT FIELDS PRE-SCHOOL CIO

England & Wales - Charity number 1187250

Accounts

CHAIR OF TRUSTEES SUMMARY
COURT FIELDS PRE SCHOOL CIO
FINANCES 2021/2022.

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**CHAIR'S REMARKS.**

Despite another challenging year, the setting has, once again, produced an enviable set of financial results (a copy of which are attached). The CIO has endured the ongoing issues with Covid, Flu and the general downturn in the economy, the Pre School has made an operating profit. At £17,000, this is £12,000 above last year's figure. This gave the Trustees the opportunity to evaluate where the CIO stood regarding staff wages, and a general uplift was applied to all levels. It has also allowed the Setting to embark on various improvements to the building and outside areas to enhance the learning experience. Other expenses have, once again, been well controlled, which, as previously commented upon, is a good achievement. The Trustees would like to record their thanks to Sheryl Higgs, Manager, for her commitment. The attached finances have been produced by our accountants, and verified by them. Their statements are recorded on the documentation.

**PREMISES**

As advised to Trustees during the year, our Landlords, Wellington Youth Community Group, are relinquishing their interest in the Youth Centre, of which we are part. During the year, we have been negotiating with Somerset County Council, for our current Tenancy At Will to be made into a secure tenancy with the new landlords. The new Landlords will be the Castle Academy. We had been told that this would have been finalised in September, but this has not yet materialised. The Board has sought, and received, assurances that the Heads of Terms agreed will SCC, will form the new contract between the Trust and the Academy. This will ensure the continuance of the Pre School, and at preferential terms.

**CLOSING COMMENTS**

The Trustees are very pleased with both the financial, and the physical performance of the CIO. The Board acknowledges, with thanks, that the team of staff have been the reason for the continued success of the setting, more than ably led by Shery Higgs, our Manager.

**Court Fields Pre School CIO**

**Statement of Accounts**

**31 August 2022**

**Charity No:** 1187250

**Court Fields Pre School CIO  
Report and Accounts  
for the year ended 31 August 2022**

**Trustees** Katherine Chapman  
Darren Wannell  
John Clifford Marsh

**Address** Wellington Youth Centre  
Mantle Street  
Wellington  
Somerset  
TA21 8SW

**Charity No:** 1187250

**Accountants** TS Partners Ltd  
9 High Street  
Wellington  
Somerset  
TA21 8QT

|               |                         |   |
|---------------|-------------------------|---|
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**Court Fields Pre School CIO  
Independent Examiners Report  
for the year ended 31 August 2022**

We report on the accounts of the trust for the year ended 31st August 2020 which are set out on pages 2 to 4.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the charity commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. These procedures undertaken do not provide all the evidence that would be required by an audit and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

TS Partners Ltd  
9 High Street  
Wellington  
Somerset  
TA21 8QT

**Court Fields Pre School CIO  
Balance Sheet  
for the year ended 31 August 2022**

|                                              | <u>Notes</u> | <u>2022</u>    | <u>2021</u>    |
|----------------------------------------------|--------------|----------------|----------------|
|                                              | £            | £              | £              |
| <b>CURRENT ASSETS</b>                        |              |                |                |
| Deposit accounts                             |              | 50,411         | 50,385         |
| Current accounts                             |              | 85,216         | 68,147         |
| Cash-in-hand                                 |              | 14             | 14             |
|                                              |              | <u>135,641</u> | <u>118,546</u> |
| Deduct :                                     |              |                |                |
| <b>CURRENT LIABILITIES</b>                   |              |                |                |
| Accruals                                     |              | <u>-</u>       | <u>-</u>       |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>      |              | 135,641        | 118,546        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |              | <u>135,641</u> | <u>118,546</u> |
| <b>CAPITAL EMPLOYED</b>                      |              |                |                |
| Unrestricted Fund                            | 2            | 135,641        | 118,546        |
| Restricted funds                             | 3            | -              | -              |
|                                              |              | <u>135,641</u> | <u>118,546</u> |

**Court Fields Pre School CIO  
Profit and Loss Account  
for the year ended 31 August 2022**

|                                                | <b>2022</b>        |                  |                | <b>2021</b>        |                  |                |
|------------------------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
|                                                | Unrestricted funds | Restricted funds | Total          | Unrestricted funds | Restricted funds | Total          |
| <b>INCOME</b>                                  |                    |                  |                |                    |                  |                |
| Attendance fees                                | 139,227            |                  | 139,227        | 132,363            |                  | 132,363        |
| Fundraising                                    | 491                |                  | 491            | 1,030              |                  | 1,030          |
| Donations and grants                           | 6,791              |                  | 6,791          | 3,089              |                  | 3,089          |
| Miscellaneous Income                           | 573                |                  | 573            | 598                |                  | 598            |
| Bank interest                                  | 26                 |                  | 26             | -                  |                  | -              |
|                                                | <u>147,108</u>     | <u>-</u>         | <u>147,108</u> | <u>137,080</u>     | <u>-</u>         | <u>137,080</u> |
| <b>EXPENSES</b>                                |                    |                  |                |                    |                  |                |
| Staff wages                                    | 106,850            |                  | 106,850        | 102,601            |                  | 102,601        |
| Accountancy                                    | 600                |                  | 600            | 360                |                  | 360            |
| Staff training and DBS Checks                  | 592                |                  | 592            | 869                |                  | 869            |
| Cleaning                                       | 1,352              |                  | 1,352          | 1,808              |                  | 1,808          |
| Resources & Materials                          | 2,192              |                  | 2,192          | 1,554              |                  | 1,554          |
| Insurance & PPA Subscription                   | 956                |                  | 956            | 1,068              |                  | 1,068          |
| Food                                           | 462                |                  | 462            | 306                |                  | 306            |
| Relocation                                     | -                  |                  | -              | -                  |                  | -              |
| Fundraising Expenses                           | 132                |                  | 132            | 134                |                  | 134            |
| Miscellaneous Expenses                         | 3,156              |                  | 3,156          | 2,052              |                  | 2,052          |
| Rent & Rates                                   | 7,783              |                  | 7,783          | 7,642              |                  | 7,642          |
| Printing, Stationery & Adverts                 | -                  |                  | -              | -                  |                  | -              |
| Telephone                                      | 782                |                  | 782            | 871                |                  | 871            |
| Pupil Premium Spend                            | 276                |                  | 276            | 1,225              |                  | 1,225          |
| Equipment, Maintenance & Repairs               | 4,880              |                  | 4,880          | 1,568              |                  | 1,568          |
|                                                | <u>130,013</u>     | <u>-</u>         | <u>130,013</u> | <u>122,058</u>     | <u>-</u>         | <u>122,058</u> |
| Net incoming resources before transfers        | 17,095             | -                | 17,095         | 15,022             | -                | 15,022         |
| Transfers between funds                        | -                  | -                | -              | -                  | -                | -              |
| Net movement in funds                          | <u>17,095</u>      | <u>-</u>         | <u>17,095</u>  | <u>15,022</u>      | <u>-</u>         | <u>15,022</u>  |
| Balances brought forward at 1st September 2021 | 118,546            | -                | 118,546        | 103,524            | -                | 103,524        |
| Balances carried forward at 31st August 2022   | <u>135,641</u>     | <u>-</u>         | <u>135,641</u> | <u>118,546</u>     | <u>-</u>         | <u>118,546</u> |

**Court Fields Pre School CIO  
Notes to the Accounts  
for the year ended 31 August 2022**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts have been prepared in accordance with the financial reporting standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

***Fund accounting***

Restricted funds are to used for specific purposes laid down by the donor or grant making body. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other income resources received or generated for expenditure on the general objectives of the charity.

Designed funds are unrestricted funds which have been designated for specific purposes by the trustees.

***Restricted funds***

The balance on restricted funds represents the amounts given to the charity to cover specific items of expenditure as designated by the donors. Such expenditure may be for specific projects.

***Expenditure***

Expenditure is allocated between:

- Charitable expenditure incurred directly to the fulfilment of the charity's services
- Expenditure incurred in the management and administration of the charity (Governance costs).
- Fund raising and publicity costs.

| <b>2 Funds</b>                 | <b>Unrestricted</b> | <b>Restricted</b> | <b>2022</b> |
|--------------------------------|---------------------|-------------------|-------------|
| Balance at 1st September 2021  | -                   | -                 | -           |
| Surplus/(Deficit) for the year | 17,095              |                   | 17,095      |
| Transfer between funds         |                     |                   |             |
| Balance at 31st August 2022    | 17,095              | -                 | 17,095      |

**3 Payments to trustees and connected parties**

**2022**

The average number of persons employed by the charity 7

**COURT FIELDS PRE-SCHOOL CIO**

England & Wales - Charity number 1187250

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# Accounts

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## Annual General Meeting.

### Court Fields Pre-School C.I.O. (1187250)

10<sup>th</sup> November 2021 7pm

Present. Cliff Marsh

Darren Wannell

Katherine Chapman

Sheryl Higgs

Opening Statement by current Chair on Membership.

After welcoming members to the AGM, CM stated that there had been a recruitment drive to try and engage parents using the setting, to become members. In line with the Constitution, interested parties may become members by expressing an interest to do so, either in writing, or by email. The AGM date, and how to become a member has been advertised on the website, and on tapestry, but there has been no response. This had been one of the considerations when the Pre-School moved from being committee-led, to a CIO.

Chair Comments.

CM stated that the Trustees are immensely proud of how the Pre-School has fared during the uncertain times including various periods of lockdown, and Covid related issues. Never has the Setting had so many challenges to deal with, with the constant requirement to ask staff, parents and the children to readapt to a new world. The Trustees wished to record their thanks to SH for her total commitment, and to the staff for the hardwork and resilience. CM stated that the Finances of the Pre-School were, once again, very strong (to be addressed later in the AGM), and that the take-up numbers were also extremely good. All-in-all, the Pre-School has managed to remain buoyant and relevant throughout this stage of the pandemic.

## Finances.

CM invited SH to run through the audited report on the Trust Finances (audited by L.James ACA), acct to year end 31/08/2021. A copy of which is available with the Minutes of this AGM.

The audited accounts cannot show a true y.o.y. comparison, as the C.I.O. has not existed in its current form for 2 years. However, against the non-CIO Pre-school, the finances remain robust (see attachment), and actually made a modest profit in the reported period (again, see attachment. Expenses and wages remain well controlled, and income has remained solid. All in all, a good first year for the CIO.

(finances attached)

## Voting of Chair

CM stated that he had enjoyed his time as Chair, and thanked the Trustees and SH for their support. CM noted that the low membership entails that the list of candidates for Chair was small, but asked if anyone present wished to put their name forward to be Chair. No-one was forthcoming. DW proposed that CM have another term of office, and this was seconded by KC. As the proposer and seconder equalled the amount of attendees eligible to vote, it was deemed that a vote was unnecessary, and CM accepted the nomination. CM confirmed as Chair, there are no other positions within the trustee structure to fill.

CM thanked everyone for their attendance, and declared the AGM closed

**Court Fields Pre School CIO**

**Statement of Accounts**

**31 August 2021**

**Charity No:** 1187250

**Court Fields Pre School CIO  
Report and Accounts  
for the year ended 31 August 2021**

**Trustees** Katherine Chapman  
Darren Wannell  
John Clifford Marsh

**Address** Wellington Youth Centre  
Mantle Street  
Wellington  
Somerset  
TA21 8SW

**Charity No:** 1187250

**Accountants** TS Partners Ltd  
9 High Street  
Wellington  
Somerset  
TA21 8QT

|               |                         |   |
|---------------|-------------------------|---|
| <b>INDEX:</b> | Accountants Report      | 2 |
|               | Balance Sheet           | 3 |
|               | Profit and Loss Account | 4 |
|               | Notes to the Accounts   | 5 |

**Court Fields Pre School CIO  
Independent Examiners Report  
for the year ended 31 August 2021**

We report on the accounts of the trust for the year ended 31st August 2020 which are set out on pages 2 to 4.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

Our examination was carried out in accordance with the general directions given by the charity commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. These procedures undertaken do not provide all the evidence that would be required by an audit and consequently we do not express an audit opinion on the view given by the accounts.

**Independent Examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

TS Partners Ltd  
9 High Street  
Wellington  
Somerset  
TA21 8QT

**Court Fields Pre School CIO**  
**Balance Sheet**  
**for the year ended 31 August 2021**

|                                              | <u>Notes</u> | <u>2021</u>    | <u>2020</u>    |
|----------------------------------------------|--------------|----------------|----------------|
|                                              | £            | £              | £              |
| <b>CURRENT ASSETS</b>                        |              |                |                |
| Deposit accounts                             |              | 50,385         | 50,385         |
| Current accounts                             |              | 68,147         | 53,127         |
| Cash-in-hand                                 |              | 14             | 14             |
|                                              |              | <u>118,546</u> | <u>103,526</u> |
| Deduct :                                     |              |                |                |
| <b>CURRENT LIABILITIES</b>                   |              |                |                |
| Accruals                                     |              | <u>-</u>       | <u>-</u>       |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>      |              | 118,546        | 103,526        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |              | <u>118,546</u> | <u>103,526</u> |
| <b>CAPITAL EMPLOYED</b>                      |              |                |                |
| Unrestricted Fund                            | 2            | 118,546        | 103,526        |
| Restricted funds                             | 3            | -              | -              |
|                                              |              | <u>118,546</u> | <u>103,526</u> |

**Court Fields Pre School CIO  
Profit and Loss Account  
for the year ended 31 August 2021**

|                                             | <b>2021</b>        |                  |                | <b>2020</b>        |                  |                |
|---------------------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|
|                                             | Unrestricted funds | Restricted funds | Total          | Unrestricted funds | Restricted funds | Total          |
| <b>INCOME</b>                               |                    |                  |                |                    |                  |                |
| Attendance fees                             | 132,363            |                  | 132,363        | 2,489              |                  | 2,489          |
| Fundraising                                 | 1,030              |                  | 1,030          | -                  |                  | -              |
| Donations and grants                        | 3,089              |                  | 3,089          | -                  |                  | -              |
| Miscellaneous Income                        | 598                |                  | 598            | -                  |                  | -              |
| Funds introduced from Courtfields Communiti | -                  |                  | -              | 111,161            |                  | 111,161        |
| Bank interest                               | -                  |                  | -              | -                  |                  | -              |
|                                             | <u>137,080</u>     | <u>-</u>         | <u>137,080</u> | <u>113,650</u>     | <u>-</u>         | <u>113,650</u> |
| <b>EXPENSES</b>                             |                    |                  |                |                    |                  |                |
| Staff wages                                 | 102,601            |                  | 102,601        | 7,919              |                  | 7,919          |
| Accountancy                                 | 360                |                  | 360            | -                  |                  | -              |
| Staff training and DBS Checks               | 869                |                  | 869            | 6                  |                  | 6              |
| Cleaning                                    | 1,808              |                  | 1,808          | -                  |                  | -              |
| Resources & Materials                       | 1,554              |                  | 1,554          | 49                 |                  | 49             |
| Insurance & PPA Subscription                | 1,068              |                  | 1,068          | -                  |                  | -              |
| Food                                        | 306                |                  | 306            | -                  |                  | -              |
| Relocation                                  | -                  |                  | -              | -                  |                  | -              |
| Fundraising Expenses                        | 134                |                  | 134            | -                  |                  | -              |
| Miscellaneous Expenses                      | 2,052              |                  | 2,052          | -                  |                  | -              |
| Rent & Rates                                | 7,642              |                  | 7,642          | 608                |                  | 608            |
| Printing, Stationery & Adverts              | -                  |                  | -              | -                  |                  | -              |
| Telephone                                   | 871                |                  | 871            | 66                 |                  | 66             |
| Pupil Premium Spend                         | 1,225              |                  | 1,225          | -                  |                  | -              |
| Equipment, Maintenanc & Repairs             | 1,568              |                  | 1,568          | 1,476              |                  | 1,476          |
|                                             | <u>122,058</u>     | <u>-</u>         | <u>122,058</u> | <u>10,124</u>      | <u>-</u>         | <u>10,124</u>  |
| Net incoming resources before transfers     | 15,022             | -                | 15,022         | 103,526            | -                | 103,526        |
| Transfers between funds                     | -                  | -                | -              | -                  | -                | -              |
| Net movement in funds                       | <u>15,022</u>      | <u>-</u>         | <u>15,022</u>  | <u>103,526</u>     | <u>-</u>         | <u>103,526</u> |
| Balances brought forward at 1st April 2020  | 103,526            | -                | 103,526        | -                  | -                | -              |
| Balances carried forward at 31st March 2021 | <u>118,548</u>     | <u>-</u>         | <u>118,548</u> | <u>103,526</u>     | <u>-</u>         | <u>103,526</u> |

**Court Fields Pre School CIO  
Notes to the Accounts  
for the year ended 31 August 2021**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The accounts have been prepared in accordance with the financial reporting standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

***Fund accounting***

Restricted funds are to used for specific purposes laid down by the donor or grant making body. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other income resources received or generated for expenditure on the general objectives of the charity.

Designed funds are unrestricted funds which have been designated for specific purposes by the trustees.

***Restricted funds***

The balance on restricted funds represents the amounts given to the charity to cover specific items of expenditure as designated by the donors. Such expenditure may be for specific projects.

***Expenditure***

Expenditure is allocated between:

- Charitable expenditure incurred directly to the fulfilment of the charity's services
- Expenditure incurred in the management and administration of the charity (Governance costs).
- Fund raising and publicity costs.

| <b>2 Funds</b>                 | <b>Unrestricted</b> | <b>Restricted</b> | <b>2021</b> |
|--------------------------------|---------------------|-------------------|-------------|
| Balance at 1st April 2020      | -                   | -                 | -           |
| Surplus/(Deficit) for the year | 15,022              |                   | 15,022      |
| Transfer between funds         |                     |                   |             |
| Balance at 31st March 2021     | 15,022              | -                 | 15,022      |

**3 Payments to trustees and connected parties**

**2021**

The average number of persons employed by the charity 7



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Court Fields Community Pre School

**On accounts for the year  
ended**

31/8/2021

**Charity no  
(if any)**

1187250

**Set out on pages**

1 and 2

I report to the trustees on my examination of the accounts of the above charity for the period ended 31/08/2021.

**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.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

[Signature box]

**Date:**

01/11/2021

**Name:**

Lyndsey James

**Relevant professional  
qualification(s) or body  
(if any):**

ACA

**Address:**

Tax Shop Accountants

9 High Street

Wellington, TA21 9QT

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

