

# MINI COWPERS PRE-SCHOOL GROUP

England & Wales · Charity number 1195333

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-07-28

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

## Contact

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**Address** Hertingfordbury Primary School  
Birch Green  
Hertford  
Mini Cowpers Pre-school  
SG14 2LR

**Phone** 01992679844

**Email** [minicowperscommittee@hotmail.com](mailto:minicowperscommittee@hotmail.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:THE CIO 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.

**Activities:** we are an incorporated charity that aims to develop the educational, social and physical needs of children aged 2-5 following the early years foundation scheme whilst offering wrap around care to those starting their journey within a school setting and children who are getting ready to start their school journey in the coming years.

## Classification

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

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£114,000	£103,000	-	-
2023-08-31	£100,413	£101,199	-	-
2022-08-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
Jessica Robinson		2025-06-30
Nicola Louise Martin		2022-11-14
Rachel Biggs		2023-06-13
Sarah Leanne Morris		2024-04-29

**MINI COWPERS PRE-SCHOOL GROUP**

England & Wales - Charity number 1195333

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	01	09	2023		31	08	2024

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

Mini Cowper Preschool, Hertingfordbury Cowper Primary School	
Birch Green	
Hertford, HERTS	
<b>Postcode</b>	<b>SG14 2LR</b>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rachel Biggs	Chairman		
2	Sarah Garrard	Treasurer		
3	Ruth Macdonald	Secretary		
4	Nicola Martin	Trustee		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
n/a	

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
n/a		

**Name of chief executive or names of senior staff members (Optional information)**

n/a

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Company CIO
Trustee selection methods (eg. appointed by, elected by)	Appointed by trustees and committee

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

**Major Risks**

With ever increasing utility bills at the premises, we are hoping that our hire charge will not increase. The school has informed us that the rent increase is out of their control but is something we are mindful of each year. We hope that any increase in rent will be covered by making sure that we are at maximum capacity everyday and using donations for resources and snack were possible to cut down on outgoings.

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The CIO 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.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity runs a preschool in Birch Green, Hertfordshire.

The aims of the pre school are to enhance the development and education of children primarily under statutory school age. Providing an enabling and caring environment with a variety of play and learning opportunities, using the EYFS framework.

We welcome all young children regardless of personal background, faith, gender or personal circumstances and we believe this develops social awareness and their confidence and life skills. We continue to provide the funded 15 & 30 hours for 3 to 4 year olds, as well as 2 year old funding.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Empty box for additional details of objectives and activities.

**Summary of the main achievements of the charity during the year**

We started the year with a healthy waiting list, which grew every month. We successfully recruited two new part time members of staff, as the demand for spaces was increasing, this is down to the new funding that is being offered to working parents.

With a larger cohort we have been spending more time in our garden area, so focused on improving our outdoor resources. We purchased a trampoline, balance beams, scooter and bikes. This enables us to offer children more physical opportunities that they may not have at home.

Our Fundraising committee have organised lots of events the past year. A sponsored walk in local woods, Christmas creative stay and play, raffles, bottle tombola's, Easter egg hunts in the local park, preschool photographs and sports day. Our families have all been very supportive with each of our events and continue to do so.

**Section E****Financial review****Brief statement of the charity's policy on reserves**

Our aim is to retain sufficient funds to pay any redundancies and liabilities at all times. We also ensure there is liability insurance that protects committee members from personal liability.

**Details of any funds materially in deficit**

N/A

**Further financial review details (Optional information)**

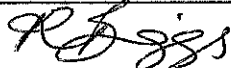

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F****Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	RACHEL BIGGS	Sarah Morris
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	12/05/2025	

# Profit and Loss

## Mini Cowpers Pre-school

05/05/2025

01/09/2023 - 31/08/2024

<b>INCOME</b>	
<b>Income</b>	
Paid Session fees	45,218.80
Funded Income	63,435.43
Children's Uniform	354.66
Bank Interest	383.19
Fundraising Income	2,870.98
Session Fees paid over 30 hours funding	1,604.00
Interest Income	1.78
<b>Total Income</b>	<b>113,868.84</b>
<b>INCOME</b>	<b>113,868.84</b>
<b>GROSS PROFIT</b>	<b>113,868.84</b>
<b>EXPENSES</b>	
<b>Expenses</b>	
Cleaning	-1,975.00
Shopping	-19.43
Fundraising Expenses	-1,630.89
Pension	-2,457.02
PAYE tax	-3,221.54
Telephone	-418.92
Resources	-4,908.24
Herts Fullstop	-2,086.79
Parallel HR	-429.00
Twinkl	-107.88
Accounting Software	-25.00
Website Hosting	-267.05
Cleaning	-168.87
Rent	-8,615.32
Accountancy Fees	-350.00
EYA (payroll services, etc)	-1,148.16
DBS	-208.66
Mapac (childrens uniform)	-377.45

01/09/2023 - 31/08/2024

Shopping (snacks, sundries)	-145.64
Committee Goodwill	-78.59
Staff Training	-1,838.03
Staff Goodwill	-708.08
Amazon Prime	-215.58
Ofsted	-35.00
Garden equipment	-128.50
ICO	-35.00
Staff Uniform	-255.32
Noodle	-180.00
Legal and Professional Expense	-2,016.00
Rent or Lease Expense	-4,320.00
Wages Expense	-64,391.58
Total Expenses	-102,762.54
TOTAL EXPENSES	(2) -102,762.54
NET INCOME	11,106.30

## Mini Cowpers Pre-School Group CIO

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

	Note	Unrestricted funds £	Total 31 August 2023 £
<b>Income and Endowments from:</b>			
Charitable activities		99,963	99,963
Other trading activities		450	450
Total income		<u>100,413</u>	<u>100,413</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(101,199)</u>	<u>(101,199)</u>
Total expenditure		<u>(101,199)</u>	<u>(101,199)</u>
Net expenditure		<u>(786)</u>	<u>(786)</u>
Net movement in funds		(786)	(786)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>57,914</u>	<u>57,914</u>
Total funds carried forward	13	<u><u>57,128</u></u>	<u><u>57,128</u></u>
		<b>Unrestricted funds £</b>	<b>Total 31 August 2022 £</b>
<b>Income and Endowments from:</b>			
Charitable activities		99,976	99,976
Other trading activities		1,028	1,028
Total income		<u>101,004</u>	<u>101,004</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(95,215)</u>	<u>(95,215)</u>
Total expenditure		<u>(95,215)</u>	<u>(95,215)</u>
Net income		<u>5,789</u>	<u>5,789</u>
Net movement in funds		5,789	5,789
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>52,125</u>	<u>52,125</u>
Total funds carried forward	13	<u><u>57,914</u></u>	<u><u>57,914</u></u>

All of the charity's activities derive from continuing operations during the above two periods.





**Independent examiner's report on the accounts**

**Section A Independent Examiner's Report**

**Report to the trustees**

Charity Name  
**MINI COWPERS PRE-SCHOOL GROUP**

**On accounts for the year ended**

31/08/2024	<b>Charity no (if any)</b>	<b>1195333</b>
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**Set out on pages**

remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2024**.

**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 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 (other than that disclosed below \*) 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date: **10 MAY 2025**

Name: **MICHELLE PADDON**

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

**FINANCE DIRECTOR  
A.C.C.A 0782240**

Address: 


**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.

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Current Account	32,964	-	-
	Charity Savings Account	30,507	-	-
		-	-	-
	<b>Total cash funds</b>	<b>63,471</b>	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

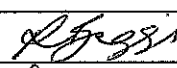
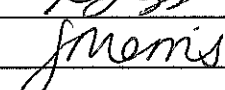
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	RACHEL BIGGS	12/5/25
	Sarah Morris	12/5/25



CHARITY COMMISSION  
FOR ENGLAND AND WALES

MINI COWPERS PRE-SCHOOL GROUP

No (if any)  
1195333

CC16a

## Receipts and payments accounts

For the period from	01/09/2023	To	31/08/2024
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Charitable Activities	113,869	-	-	113,869	99,963
Other	-	-	-	-	450
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>113,869</b>	<b>-</b>	<b>-</b>	<b>113,869</b>	<b>100,413</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>113,869</b>	<b>-</b>	<b>-</b>	<b>113,869</b>	<b>100,413</b>
<b>A3 Payments</b>					
Costs of Charitable Activities	102,763	-	-	102,763	101,199
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>102,763</b>	<b>-</b>	<b>-</b>	<b>102,763</b>	<b>101,199</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>102,763</b>	<b>-</b>	<b>-</b>	<b>102,763</b>	<b>101,199</b>
<b>Net of receipts/(payments)</b>	<b>11,106</b>	<b>-</b>	<b>-</b>	<b>11,106</b>	<b>786</b>
A5 Transfers between funds	-	-	-	-	5,474
A6 Cash funds last year end	52,365	-	-	52,365	47,677
<b>Cash funds this year end</b>	<b>63,471</b>	<b>-</b>	<b>-</b>	<b>63,471</b>	<b>52,365</b>

**MINI COWPERS PRE-SCHOOL GROUP**

England & Wales - Charity number 1195333

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# Accounts

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Charity registration number: 1195333

# Mini Cowpers Pre-School Group CIO

Annual Report and Financial Statements

for the Year Ended 31 August 2023

# **Mini Cowpers Pre-School Group CIO**

## **Contents**

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## **Mini Cowpers Pre-School Group CIO**

### **Reference and Administrative Details**

<b>Trustees</b>	Ms Katie-Leigh Eyre Nicola Louise Martin Nicola Michelle Mainwaring Ms Ruth Helen McDonald
<b>Principal Office</b>	Birch Geen Hertford Hertfordshire SG14 2LR
<b>Charity Registration Number</b>	1195333
<b>Independent Examiner</b>	RS Partnership Ltd Chartered Certified Accountants 10 Prospect Place Welwyn Hertfordshire AL6 9EN

# Mini Cowpers Pre-School Group CIO

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

This was the first trading period for the charity, following the filing of dormant accounts for the year ended 31 August 2022. These accounts follow the transition to being an incorporated charity from Mini Cowpers Pre-School Group (Charity registration number: 1130246) to the named entity, recognised on 19 December 2022 by the Charities Commission. The full trading year is displayed in these accounts, with the comparative balances being the 2022 year end figures from the unincorporated charity.

### Objectives and activities

#### *Objects and aims*

The aims of the pre school are to enhance the development and education of children primarily under statutory school age. Providing an enabling and caring environment with a variety of play and learning opportunities, using the EYFS framework.

#### *Objectives, strategies and activities*

This year numbers have been healthy and continued to increase each term. We are currently recruiting more staff for Summer term as this is our busiest time of year. New funding available to children aged 2 and above is the main factor, which is great outcome for parents and Mini Cowpers. We have big waiting lists already for the new academic year.

The children have benefitted from new equipment at preschool, they are enjoying their new outside climbing equipment and wooden playhouse. As the children love being creative, we also purchased an outside easel.

Our Fundraising committee have been busy organising new fun events with our children and families. Our most popular event was our Easter Extravaganza in the village park for all children and families to attend. At Christmas we held a stay and play for all parents/carers where we draw our raffle and sold refreshments.

#### *Public benefit*

We welcome all young children regardless of personal background, faith, gender or personal circumstances and we believe this develops social awareness and their confidence and life skills. We continue to provide the funded 15 & 30 hours for 3 to 4 year olds, and now with the governors addition 2 year old funding.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Financial review

#### *Policy on reserves*

Our aim is to retain sufficient funds to pay any redundancies and liabilities at all times. We also ensure there is liability insurance that protects committee members from personal liability.

#### *Funds in deficit*

We do not have any funds in deficit.

# **Mini Cowpers Pre-School Group CIO**

## **Trustees' Report**

### **Structure, governance and management**

#### ***Nature of governing document***

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a corporate body under Part 11 of the Charities Act 2011 on the 28th July 2021.

The Trustees are Legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

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

Trustees are appointed or reappointed annually at the annual general meeting held in July.

#### ***Organisational structure***

Association consisting of three or four managing trustees and parents of the pre school attendees.

#### ***Major risks and management of those risks***

##### ***Rising costs***

With ever increasing utility bills at the premises, we are hoping that our hire charge will not increase. This is something we are preparing for by making sure that we are at maximum capacity everyday and using staff when and where needed. Fortunately, the demand is continuing to grow with waiting lists higher than normal and a consistent flow of enquiries.

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

# Mini Cowpers Pre-School Group CIO

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 3 April 2024 and signed on its behalf by:



.....  
Ms Katie-Leigh Eyre

Trustee

## Mini Cowpers Pre-School Group CIO

### Independent Examiner's Report to the trustees of Mini Cowpers Pre-School Group CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 6 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Mini Cowpers Pre-School Group CIO 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 Mini Cowpers Pre-School Group CIO'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Mini Cowpers Pre-School Group CIO 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 accounting 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.

*C Drinkwater*

.....  
Chris Drinkwater  
Chartered Certified Accountants  
FCCA

10 Prospect Place  
Welwyn  
Hertfordshire  
AL6 9EN

3 April 2024

## Mini Cowpers Pre-School Group CIO

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

	Note	Unrestricted funds £	Total 31 August 2023 £
<b>Income and Endowments from:</b>			
Charitable activities		99,963	99,963
Other trading activities		450	450
		<u>100,413</u>	<u>100,413</u>
Total income			
<b>Expenditure on:</b>			
Charitable activities		(101,199)	(101,199)
Total expenditure		(101,199)	(101,199)
Net expenditure		(786)	(786)
Net movement in funds		(786)	(786)
<b>Reconciliation of funds</b>			
Total funds brought forward		57,914	57,914
Total funds carried forward	13	<u>57,128</u>	<u>57,128</u>
		<b>Unrestricted funds £</b>	<b>Total 31 August 2022 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Charitable activities		99,976	99,976
Other trading activities		1,028	1,028
		<u>101,004</u>	<u>101,004</u>
Total income			
<b>Expenditure on:</b>			
Charitable activities		(95,215)	(95,215)
Total expenditure		(95,215)	(95,215)
Net income		5,789	5,789
Net movement in funds		5,789	5,789
<b>Reconciliation of funds</b>			
Total funds brought forward		52,125	52,125
Total funds carried forward	13	<u>57,914</u>	<u>57,914</u>

All of the charity's activities derive from continuing operations during the above two periods.

## Mini Cowpers Pre-School Group CIO

(Registration number: 1195333)  
Balance Sheet as at 31 August 2023

	Note	31 August 2023 £	31 August 2022 £
<b>Fixed assets</b>			
Tangible assets	8	6,364	8,456
<b>Current assets</b>			
Debtors	9	-	43
Cash at bank and in hand	10	52,344	48,677
		<u>52,344</u>	<u>48,720</u>
<b>Creditors: Amounts falling due within one year</b>	11	<u>(1,580)</u>	<u>738</u>
<b>Net current assets</b>		<u>50,764</u>	<u>49,458</u>
<b>Net assets</b>		<u>57,128</u>	<u>57,914</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		(786)	5,789
Other reserves		57,914	52,125
Total unrestricted funds		<u>57,128</u>	<u>57,914</u>
<b>Total funds</b>	13	<u>57,128</u>	<u>57,914</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 3 April 2024 and signed on their behalf by:



.....  
Ms Katie-Leigh Eyre  
Trustee

# Mini Cowpers Pre-School Group CIO

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

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Mini Cowpers Pre-School Group CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

## Mini Cowpers Pre-School Group CIO

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

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & Fittings	20% Straight Line
Computer Equipment	25% Reducing Balance

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Mini Cowpers Pre-School Group CIO

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

#### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 31 August 2023 £</b>
UK Government Grants	42,100	42,100
Fees	57,718	57,718
Interest on cash deposits	145	145
	99,963	99,963

#### 3 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total 31 August 2023 £</b>	<b>Total 28 July 2021 to 31 August 2022 £</b>
Local fundraising and street collection income	450	450	1,028
	450	450	1,028

#### 4 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 31 August 2023 £</b>
Staff costs	64,158	64,158
Allocated support costs	982	982
Depreciation, amortisation and other similar costs	2,772	2,772
Expenditure on charitable activities	29,807	29,807
	97,719	97,719

## Mini Cowpers Pre-School Group CIO

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

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total	Total
	General	31 August 2023	28 July 2021 to 31 August 2022
	£	£	£
Accountancy fees			
Other fees paid to auditors	3,480	3,480	3,041
Other governance costs	-	-	5
	<u>3,480</u>	<u>3,480</u>	<u>3,046</u>

#### 6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### Nicola Louise Martin

Nicola Louise Martin received remuneration of £16,714 (2022: £9,050) during the year.

## Mini Cowpers Pre-School Group CIO

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

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 September 2022	13,010	-	13,010
Additions	-	680	680
At 31 August 2023	13,010	680	13,690
<b>Depreciation</b>			
At 1 September 2022	4,554	-	4,554
Charge for the year	2,602	170	2,772
At 31 August 2023	7,156	170	7,326
<b>Net book value</b>			
At 31 August 2023	5,854	510	6,364
At 31 August 2022	8,456	-	8,456

#### 9 Debtors

	31 August 2023 £	31 August 2022 £
Trade debtors	-	43

#### 10 Cash and cash equivalents

	31 August 2023 £	31 August 2022 £
Cash at bank	52,344	48,677

#### 11 Creditors: amounts falling due within one year

	31 August 2023 £	31 August 2022 £
Other taxation and social security	-	(2,347)
Other creditors	-	816
Accruals	1,580	793
	1,580	(738)

## Mini Cowpers Pre-School Group CIO

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

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £915 (2022 - £865).

#### 13 Funds

	<b>Balance at 1 September 2022 £</b>	<b>Incoming resources £</b>	<b>Balance at 31 August 2023 £</b>
<b>Unrestricted funds</b>			
General	<u>57,914</u>	<u>(786)</u>	<u>57,128</u>
	<b>Balance at 28 July 2021 £</b>	<b>Incoming resources £</b>	<b>Balance at 31 August 2022 £</b>
<b>Unrestricted funds</b>			
General	<u>52,125</u>	<u>5,789</u>	<u>57,914</u>

On 19 December 2022, the charity transferred its operations to the Charitable Incorporated Organisation (CIO) from the unincorporated charity named Mini Cowpers Pre-School Group (Charity registration number: 1130246) as part of a planned re-organisation and restructure.

The charity obtained prior approval from the Charities Commission as part of this transfer and once approval was received, the charity proceeded to transfer its closing funds as of 19 December 2022 to the CIO.

The full academic year to 31 August 2023 is shown within the Mini Cowpers Pre-School Group CIO along with the comparative balances from the unincorporated charity for the year ended 31 August 2022 to show a true and fair reflection of the activity.

## Mini Cowpers Pre-School Group CIO

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

	<b>Total Year ended 31 August 2023 £</b>	<b>Total 28 July 2021 to 31 August 2022 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	99,963	99,976
Other trading activities (analysed below)	450	1,028
Total income	<u>100,413</u>	<u>101,004</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(101,199)</u>	<u>(95,215)</u>
Total expenditure	<u>(101,199)</u>	<u>(95,215)</u>
Net (expenditure)/income	<u>(786)</u>	<u>5,789</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u><u>(786)</u></u>	<u><u>5,789</u></u>

## Mini Cowpers Pre-School Group CIO

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

	Total Year ended 31 August 2023 £	Total 28 July 2021 to 31 August 2022 £
<i>Charitable activities</i>		
UK Government grants	42,100	57,599
Fees and supplies	57,717	42,372
Interest on cash deposits	146	5
	99,963	99,976
<i>Other trading activities</i>		
Fundraising	450	1,028
	450	1,028
<i>Charitable activities</i>		
Wages and salaries	(63,299)	(58,505)
Staff NIC (Employers)	56	-
Staff pensions (Defined contribution) - pension scheme 1	(915)	(865)
Staff training	(1,242)	(1,100)
Staff uniform	(149)	(480)
Daily running supplies	(7,975)	(9,430)
Rent and rates	(12,680)	(13,450)
Repairs and maintenance	(875)	(852)
Telephone and fax	(519)	(455)
Computer software and maintenance costs	(1,519)	(1,809)
Cleaning	(3,900)	(2,561)
Depreciation of fixtures and fittings	(2,602)	(2,602)
Depreciation of office equipment	(170)	-
Entertaining	(948)	-
Insurance	(484)	-
Legal and professional fees	(498)	(60)
Accountancy fees	(3,480)	(3,041)
Bank charges	-	(5)
	(101,199)	(95,215)

**MINI COWPERS PRE-SCHOOL GROUP**

England & Wales - Charity number 1195333

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# Accounts

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Charity registration number: 1195333

# Mini Cowpers Pre-School Group CIO

DORMANT ACCOUNTS  
Annual Report and Financial Statements

for the period from 28 July 2021 to 31 August 2022

# **Mini Cowpers Pre-School Group CIO**

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# **Mini Cowpers Pre-School Group CIO**

## **Reference and Administrative Details**

<b>Trustees</b>	Ms Katie-Leigh Eyre Nicola Louise Martin Nicola Michelle Mainwaring Ms Ruth Helen McDonald
<b>Principal Office</b>	Birch Geen Hertford Hertfordshire SG14 2LR
<b>Charity Registration Number</b>	1195333
<b>Independent Examiner</b>	RS Partnership Ltd Chartered Certified Accountants Riverside House 14 Prospect Place Welwyn Hertfordshire AL6 9EN

# Mini Cowpers Pre-School Group CIO

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the period ended 31 August 2022.

During the period, the charity had no activity as it was dormant.

### **Objectives and activities**

#### *Objects and aims*

The CIO 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.

We are an incorporated charity that aims to develop the educational, social and physical needs of children aged 2-5 following the early years foundation scheme whilst offering wrap around care to those starting their journey within a school setting and children who are getting ready to start their school journey in the coming years.

#### *Objectives, strategies and activities*

The CIO was dormant during the period.

#### *Public benefit*

The CIO was dormant during the period.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### *Nature of governing document*

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a corporate body under Part 11 of the Charities Act 2011 on the 28th July 2021.

The Trustees are Legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

#### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

# Mini Cowpers Pre-School Group CIO

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 9 June 2023 and signed on its behalf by:

.....  
Ms Katie-Leigh Eyre  
Trustee

## **Mini Cowpers Pre-School Group CIO**

### **Independent Examiner's Report to the trustees of Mini Cowpers Pre-School Group CIO**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 5 to 7.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Mini Cowpers Pre-School Group CIO 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 Mini Cowpers Pre-School Group CIO'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Mini Cowpers Pre-School Group CIO 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 accounting 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.

.....  
Chris Drinkwater  
Chartered Certified Accountants  
FCCA

Riverside House  
14 Prospect Place  
Welwyn  
Hertfordshire  
AL6 9EN

9 June 2023

## Mini Cowpers Pre-School Group CIO

### Statement of Financial Activities for the Period from 28 July 2021 to 31 August 2022

	Note	Total 31 August 2022 £
<b>Income and Endowments from:</b>		
<b>Expenditure on:</b>		
Total expenditure		-
Net income/(expenditure)		-
Net movement in funds		-
<b>Reconciliation of funds</b>		
Total funds carried forward		-

All of the charity's activities derive from continuing operations during the above period.

**Mini Cowpers Pre-School Group CIO**

**(Registration number: 1195333)  
Balance Sheet as at 31 August 2022**

	31 August 2022
Note	£
<b>Funds of the charity:</b>	
<b>Total funds</b>	<u><u>-</u></u>

The financial statements on pages 5 to 7 were approved by the trustees, and authorised for issue on 9 June 2023 and signed on their behalf by:

.....  
Ms Katie-Leigh Eyre  
Trustee

# **Mini Cowpers Pre-School Group CIO**

## **Notes to the Financial Statements for the Period from 28 July 2021 to 31 August 2022**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Mini Cowpers Pre-School Group CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

#### **Expenditure**

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **2 Taxation**

The charity is a registered charity and is therefore exempt from taxation.