

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

Trustees	Ms Katie-Leigh Eyre Nicola Louise Martin Nicola Michelle Mainwaring Ms Ruth Helen McDonald
Principal Office	Birch Geen Hertford Hertfordshire SG14 2LR
Charity Registration Number	1195333
Independent Examiner	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 £
Income and Endowments from:		
Expenditure on:		
Total expenditure		-
Net income/(expenditure)		-
Net movement in funds		-
Reconciliation of funds		
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

	Note	31 August 2022 £
Funds of the charity:		
Total funds		-

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.