

**COMPANY REGISTRATION NUMBER: 8044201**

**CHARITY REGISTRATION NUMBER: 1147216**

**Westnewton Pre School**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 April 2019**

**Westnewton Pre School**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 April 2019**

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# **Westnewton Pre School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 30 April 2019**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2019.

#### **Reference and administrative details**

<b>Registered charity name</b>	Westnewton Pre School
<b>Charity registration number</b>	1147216
<b>Company registration number</b>	8044201
<b>Principal office and registered office</b>	Westnewton Pre School St Matthews Primary School Westnewton Wigton Cumbria CA7 3NT

#### **The trustees**

Ms S Harrison	
Ms N Harrison	
Ms S Sinton	
Ms J Mashiter	
Ms C Satterthwaite	(Retired 12 September 2018)
Ms D Scott	
Ms L Armstrong	
Ms E W Metcalf	
Ms H M Harrison	(Appointed 12 September 2018)

**Company secretary** Ms L Armstrong

**Independent examiner** Saint & Co  
49 High Street  
Wigton  
Cumbria  
CA7 9NJ

# **Westnewton Pre School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 April 2019**

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

Westnewton Pre School (the Charity) is a company limited by guarantee governed by its Memorandum and Articles of Association and is registered as a charity with the Charities Commission.

The trustees meet 6 times a year but leave the day to day running to the staff of 3 full time employees.

#### **Objectives and activities**

The objective of Westnewton Pre School is to provide nursery education for children in the local area between the ages of 2 and 4 years old.

They achieve this by learning through play, structural activities and outdoor play with the correct staff to pupil ratio.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

During the period under review, the charity updated and improved the learning and play resources.

There continues to be ongoing fundraising supported by the parents.

#### **Financial review**

The trustees are extremely pleased with the progress to date. There continues to be healthy numbers of children using the facilities and they appreciate the support given by parents.

# **Westnewton Pre School**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 April 2019**

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#### **Plans for future periods**

The plans for the future periods are to continue with the same level of service and numbers of children together with further capital expenditure on improving the outdoor play area.

The trustees' annual report and the strategic report were approved on 29 October 2019 and signed on behalf of the board of trustees by:



Ms L Armstrong  
Charity Secretary



# **Westnewton Pre School**

## **Company Limited by Guarantee**

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

**Year ended 30 April 2019**

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I report to the trustees on my examination of the financial statements of Westnewton Pre School ('the charity') for the year ended 30 April 2019.

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

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **Westnewton Pre School**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of Westnewton Pre School** *(continued)*

**Year ended 30 April 2019**

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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.

Saint & Co  
Independent Examiner

49 High Street  
Wigton  
Cumbria  
CA7 9NJ

29 October 2019

# Westnewton Pre School

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2019

		2019	2018
		Unrestricted funds	Restricted funds
	Note	£	£
		Total funds	Total funds
		£	£
<b>Income and endowments</b>			
Donations and legacies	5	535	—
Charitable activities	6	40,163	—
Other trading activities	7	21,160	—
Investment income	8	123	—
<b>Total income</b>		<u>61,981</u>	<u>—</u>
<b>Expenditure</b>			
Expenditure on charitable activities	9,10	67,363	935
<b>Total expenditure</b>		<u>67,363</u>	<u>935</u>
<b>Net (expenditure)/income and net movement in funds</b>			
		<u>(5,382)</u>	<u>(935)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>51,480</u>	<u>7,309</u>
<b>Total funds carried forward</b>		<u>46,098</u>	<u>6,374</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.



**Westnewton Pre School**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**30 April 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	16	15,771	15,905
<b>Current assets</b>			
Cash at bank and in hand		37,697	43,836
<b>Creditors: amounts falling due within one year</b>	17	(996)	(952)
<b>Net current assets</b>		<u>36,701</u>	<u>42,884</u>
<b>Total assets less current liabilities</b>		<u>52,472</u>	<u>58,789</u>
<b>Net assets</b>		<u>52,472</u>	<u>58,789</u>
<b>Funds of the charity</b>			
Restricted funds		6,374	7,309
Unrestricted funds		46,098	51,480
<b>Total charity funds</b>	19	<u>52,472</u>	<u>58,789</u>

For the year ending 30 April 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.  
**The notes on pages 10 to 18 form part of these financial statements.**

# **Westnewton Pre School**

**Company Limited by Guarantee**

## **Statement of Financial Position *(continued)***

**30 April 2019**

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These financial statements were approved by the board of trustees and authorised for issue on 29 October 2019, and are signed on behalf of the board by:

*J. Mashiter*

Ms J Mashiter  
Trustee

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The notes on pages 10 to 18 form part of these financial statements.

**Westnewton Pre School**  
**Company Limited by Guarantee**

**Statement of Cash Flows**

**Year ended 30 April 2019**

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(6,317)	4,569
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,179	3,173
Other interest receivable and similar income	(123)	(108)
Interest payable and similar charges	17	–
Accrued expenses	66	46
<i>Changes in:</i>		
Trade and other creditors	(22)	22
Cash generated from operations	(3,200)	7,702
Interest paid	(17)	–
Interest received	123	108
Net cash (used in)/from operating activities	<u>(3,094)</u>	<u>7,810</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(3,045)	(2,457)
Net cash used in investing activities	<u>(3,045)</u>	<u>(2,457)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(6,139)</b>	<b>5,353</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>43,836</b>	<b>38,483</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>37,697</u></b>	<b><u>43,836</u></b>

The notes on pages 10 to 18 form part of these financial statements.



**Westnewton Pre School**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**

**Year ended 30 April 2019**

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**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Westnewton Pre School, St Matthews Primary School, Westnewton, Wigton, Cumbria, CA7 3NT.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There were no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have had any significant effect on the amounts recognised in the financial statements. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



# **Westnewton Pre School**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 30 April 2019**

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#### **3. Accounting policies *(continued)***

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# **Westnewton Pre School**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 30 April 2019**

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#### **3. Accounting policies *(continued)***

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 15% reducing balance
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# Westnewton Pre School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Westnewton Pre School (the Charity) is a company limited by guarantee governed by its Memorandum and Articles of Association and is registered as a charity with the Charities Commission.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Donations				
Donations	<u>535</u>	<u>535</u>	<u>2,248</u>	<u>2,248</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Performance-related grants	<u>40,163</u>	<u>40,163</u>	<u>46,049</u>	<u>46,049</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Pre-School Fee Income	<u>21,160</u>	<u>21,160</u>	<u>15,212</u>	<u>15,212</u>

# Westnewton Pre School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

#### 8. Investment income

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Bank interest receivable	<u>123</u>	<u>123</u>	<u>108</u>	<u>108</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Pre-School	63,751	—	<b>63,751</b>
Support costs	<u>3,612</u>	<u>935</u>	<u>4,547</u>
	<u>67,363</u>	<u>935</u>	<u>68,298</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Pre-School	54,817	—	54,817
Support costs	<u>3,131</u>	<u>1,100</u>	<u>4,231</u>
	<u>57,948</u>	<u>1,100</u>	<u>59,048</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Pre-School	63,751	3,570	<b>67,321</b>	58,101
Governance costs	<u>—</u>	<u>977</u>	<u>977</u>	<u>947</u>
	<u>63,751</u>	<u>4,547</u>	<u>68,298</u>	<u>59,048</u>



# Westnewton Pre School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

#### 11. Analysis of support costs

	Analysis of support costs activity 1	Total 2019	Total 2018
	£	£	£
Premises	391	391	111
General office	3,179	3,179	3,173
Governance costs	960	960	946
	<u>4,530</u>	<u>4,530</u>	<u>4,230</u>

#### 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>3,179</u>	<u>3,173</u>

#### 13. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>946</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	43,082	37,506
Employer contributions to pension plans	157	56
	<u>43,239</u>	<u>37,562</u>

The average head count of employees during the year was 3 (2018: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Number of staff - type 1	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

# Westnewton Pre School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

#### 15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 16. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 May 2018	27,503	<b>27,503</b>
Additions	3,045	<b>3,045</b>
<b>At 30 April 2019</b>	<b>30,548</b>	<b>30,548</b>
<b>Depreciation</b>		
At 1 May 2018	11,598	<b>11,598</b>
Charge for the year	3,179	<b>3,179</b>
<b>At 30 April 2019</b>	<b>14,777</b>	<b>14,777</b>
<b>Carrying amount</b>		
<b>At 30 April 2019</b>	<b>15,771</b>	<b>15,771</b>
At 30 April 2018	15,905	15,905

#### 17. Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	996	930
Other creditors - Pension Costs	—	22
	<b>996</b>	<b>952</b>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £157 (2018: £56).

# Westnewton Pre School

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2018	Income	Expenditure	At 30 April 2019
	£	£	£	£
General funds	<u>51,480</u>	<u>61,981</u>	<u>(67,363)</u>	<u>46,098</u>

	At 1 May 2017	Income	Expenditure	At 30 April 2018
	£	£	£	£
General funds	<u>45,811</u>	<u>63,617</u>	<u>(57,948)</u>	<u>51,480</u>

##### Restricted funds

	At 1 May 2018	Income	Expenditure	At 30 April 2019
	£	£	£	£
Cumbria County Council	5,454	—	(563)	<u>4,891</u>
Rathbones and Big Lottery	<u>1,855</u>	<u>—</u>	<u>(372)</u>	<u>1,483</u>
	<u>7,309</u>	<u>—</u>	<u>(935)</u>	<u>6,374</u>

	At 1 May 2017	Income	Expenditure	At 30 April 2018
	£	£	£	£
Cumbria County Council	6,117	—	(663)	5,454
Rathbones and Big Lottery	<u>2,292</u>	<u>—</u>	<u>(437)</u>	<u>1,855</u>
	<u>8,409</u>	<u>—</u>	<u>(1,100)</u>	<u>7,309</u>

# Westnewton Pre School

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	15,771	–	15,771
Current assets	31,323	6,374	37,697
Creditors less than 1 year	(996)	–	(996)
<b>Net assets</b>	<u>46,098</u>	<u>6,374</u>	<u>52,472</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	15,905	–	15,905
Current assets	36,527	7,309	43,836
Creditors less than 1 year	(952)	–	(952)
<b>Net assets</b>	<u>51,480</u>	<u>7,309</u>	<u>58,789</u>



**Westnewton Pre School**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 30 April 2019**

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**The following pages do not form part of the financial statements.**

**Westnewton Pre School**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 April 2019**

	2019 £	2018 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>535</u>	<u>2,248</u>
<b>Charitable activities</b>		
Performance-related grants	<u>40,163</u>	<u>46,049</u>
<b>Other trading activities</b>		
Pre-School Fee Income	<u>21,160</u>	<u>15,212</u>
<b>Investment income</b>		
Bank interest receivable	<u>123</u>	<u>108</u>
<b>Total income</b>	<u><b>61,981</b></u>	<u><b>63,617</b></u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	43,082	37,506
Pension costs	157	56
Rent	2,400	2,400
Repairs and maintenance	5,431	850
Insurance	699	810
Legal and professional fees	960	947
Depreciation	3,179	3,173
Other interest payable and similar charges	17	—
Postage, stationery and advertising	1,634	869
Training and courses	2,029	1,471
Refreshments	3,641	3,848
Consumables and cleaning materials	5,069	7,118
	<u>68,298</u>	<u>59,048</u>
<b>Total expenditure</b>	<u><b>68,298</b></u>	<u><b>59,048</b></u>
<b>Net (expenditure)/income</b>	<u><b>(6,317)</b></u>	<u><b>4,569</b></u>

# Westnewton Pre School

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2019

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	2019 £	2018 £
<b>Expenditure on charitable activities</b>		
<b>Pre-School</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and Salaries	43,082	37,506
Pension costs	157	56
Rent	2,400	2,400
Repairs and maintenance	5,431	850
Insurance	699	810
Postage, stationery and advertising	1,243	758
Training and courses	2,029	1,471
Refreshments	3,641	3,848
Consumables and cleaning materials	5,069	7,118
	<u>63,751</u>	<u>54,817</u>
<b><i>Support costs</i></b>		
Depreciation	3,179	3,173
Other office costs	391	111
	<u>3,570</u>	<u>3,284</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	960	947
Governance costs - other finance costs	17	—
	<u>977</u>	<u>947</u>
<b>Expenditure on charitable activities</b>	<u>68,298</u>	<u>59,048</u>

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# HM Revenue & Customs

## Corporation Tax Return for the accounting period ended 30 April 2019.

This is a copy of the information that will be transmitted to HM Revenue & Customs once authorised by you. The copy includes all completed supplementary pages and attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Corporation Tax online filing system, would you please check that the information is correct to the best of your knowledge and belief. If you give false information or conceal any income or chargeable gains you may be liable to financial penalties.

The HM Revenue & Customs IRmark number assigned to the Corporation Tax Return information is:  
**CYBIAQPGHZH2X6Y3O2DWNCQDNFHA64NP**

This number appears on each page of this copy, which is consecutively numbered from 1 to 18  
The following details comprise the information to be sent electronically.

Name  
Westnewton pre School

UTR  
1099220449

Where the Corporation Tax Return (or amended Return) contains a claim for repayment, your signature confirms that you have authorised HM Revenue & Customs to make any repayment arising from this return to the nominee as detailed on the form.

Signature J. Mashiter

Date 05 / 11 / 2019