

ST MATTHEW'S PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1019336

Details

Status Registered

Legal form Other

Registered 1993-03-29

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

Contact

Address Church Hall
Stretton Road
Stretton
Warrington
Cheshire
WA4 4NT

Phone 07391483126

Email enquiries@stmatthewspreschool.co.uk

Website <http://www.stmatthewspreschool.co.uk>

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: We are a pre-school group that was opened in September 1989 to serve the needs of the local community and have since gone from strength to strength. We are a member of the Early Years Alliance and have adopted their constitution. We have approximately 20 children aged between 2 and 4 on our register.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£127,328	£107,752	-	-
2024-07-31	£99,328	£82,806	-	-
2023-07-31	£66,844	£67,344	-	-
2022-07-31	£61,525	£60,759	-	-
2021-07-31	£66,898	£76,845	-	-
2020-07-31	£69,071	£64,262	-	-

Trustees

Name	Role	Appointed
Bhoomi Dugar		2025-12-02
Daniel Bhatoa		2025-12-02
Danielle Griffiths		2025-12-02
Hannah Wood		2025-12-02
Katie Green		2025-12-02
Louise Moye		2022-10-10
Matthew Thornton		2025-12-02
Rebecca Webster		2025-12-02

Accounts

St Matthews Pre-School Group

Annual Trustees Report 2024-2025

Introduction

St Matthews Pre-School Group, a registered charity (No. 1019336), is dedicated to transparency and accountability. As part of our legal obligations, we hold an AGM and present this Trustees' Annual Report, which includes a comprehensive financial overview for the year. This document is subsequently submitted to the Charities Commission and made available on their website for public viewing.

We operate in accordance with the 2011 Early Years Alliance Constitution, and our committee, composed of service users (parents/caregivers), oversees the pre-school's operations. The committee must include a Chairperson, Secretary, Treasurer, and at least two additional members to form a quorum for decision-making.

Overview of the Year 2024/25

A great start to the pre-school year with pretty much full sessions right from the beginning. All staff were in place, and we had no staff vacancies to fill for this year.

Friday sessions were introduced from January, which were a lot of fun for the children they called them fun Fridays. Unfortunately, these sessions never had a high uptake but have continued to run.

Our fundraising efforts continued successfully, with events such as the sponsored Autumn Toddle and raffles held during the Christmas Nativity and Sports Day. Additional funds were raised through an Easter party, and a donut sale at the school's summer fair. These efforts helped fund essential resources, including new sports resources for pre-school.

We had several exciting visitors this year, including Vicar Alan, a fire engine and police car. We enjoyed regular weekly visits from Beth from Les Petit Pois, who provided Fun French lessons for the children and Gilly from robot reg phonics ran sessions weekly. Both sessions were a great hit with the children.

This year leavers enjoyed a lovely trip to the airport runway park and had a fantastic leavers ceremony to finish their time at pre-school. They've all had a great start in school this year.

At the close of the 2024-2025 school year, we bid farewell to our long-serving deputy manager Beth Lockie. Her position of deputy was advertised internally, and we are pleased that Emma Nicholl was offered the position.

Committee

The 2024/25 committee members were as follows:

Chair – Victoria Lockwood

Secretary – Hannah Wood

Treasurer – Rebecca Webster

Member – Victoria Howarth

Member – Rachel Young

Louise Moye serves as the nominated person for Ofsted, and Rebecca King is our point of contact for the Charities Commission. The payroll signatories are Rebecca King and Victoria Lockwood.

Thank You

We would like to extend our gratitude to all the staff for their hard work and dedication to the pre school. The nurturing environment they provide fosters confidence and independence, qualities that are greatly appreciated by parents and carers.

We also wish to thank the committee for their support over the past year—their fundraising efforts, ideas, and ongoing encouragement have been invaluable.

Finally, a heartfelt thank you to the parents, relatives, and friends whose generous donations and continued support sustain the operation of our pre-school.

Finally, we have said goodbye to our chair this year as her daughter left for school which leaves us with a chair vacancy for 2025/26.

Financial Overview of St Matthews Pre-School Group Accounts

(1st August 2024 - 31st July 2025)

Registered Charity No: 1019336

Overview

The accounts have been prepared on a receipts and payments basis, covering the period from 1 August 2024 to 31 July 2025. Total income for the year amounted to **£127,328**, with the main sources being fees and grants (**£114,099**) and parental contributions for hot lunches, snacks, and consumables (**£7,530**).

Total expenditure for the year was **£107,752**, representing an increase of **£27,640** compared to the previous year, in line with the growth in income. Despite this increase, the year ended with a **£19,576 surplus**, which will be reinvested into pre-school improvements and to continue regenerating the business reserve, which had been utilised in previous years.

At the year end, the closing balance on the current account was **£2,679**, and the reserve account balance was **£45,143**.

Key Areas to Note

Fees & Grants

Income from parental fees and grants provided by Warrington Borough Council amounted to **£114,099**, compared to **£89,721** in the previous year. This increase reflects both higher government funding rates for 2-, 3- and 4-year-olds and an increase in opening hours from January 2025 to include a full day on Fridays, when the setting was previously closed.

Snack / Consumables Fees

The pre-school received **£3,722** in voluntary parental contributions towards snacks and consumables. These funds supported the provision of healthy snacks, cleanliness of the premises and equipment, and arts and crafts materials.

Fundraising

Fundraising activities during 2024/25 raised **£966**, with no associated fundraising expenditure. The Autumn Toddle and Nativity fundraising events were the most successful. A detailed breakdown is provided in Annex 2.

Expenditure

The main areas of expenditure are outlined below:

Staff Costs

As a childcare organisation, staffing is the largest area of expenditure. Total staff costs for the year amounted to **£70,261**, compared to **£56,870** in 2023/24, with five staff members on the payroll throughout the year.

In April 2025, increases to the National Minimum Wage and changes to employer National Insurance thresholds and rates resulted in higher staffing costs, even where pay rates and core hours remained broadly unchanged. Additional staffing costs were also incurred to cover the new Friday session from January 2025.

Despite these pressures, the pre-school continued to pay practitioner salaries above the National Minimum Wage. Hourly rates at the year end were:

1. Manager: salaried
2. Deputy Manager: **£13.40 per hour**
3. Assistants: **£12.40 per hour**

For reference, the National Minimum Wage from April 2025 was **£12.21 per hour**. The charity also meets its legal obligations in relation to workplace pension contributions.

Snacks, Lunches & Supplies

Expenditure on snacks and lunches (payable to Warrington Borough Council) totalled **£4,256**, with an additional **£106** spent on cleaning supplies. Healthy snacks were provided daily, supported by parental contributions.

Rent

Rent payable to St Matthews PCC amounted to **£11,509**, compared to **£9,300** in the previous year. This reflects both an increase in hourly rates and additional rent for Friday sessions from January 2025.

Toys & Equipment

Expenditure on toys and equipment totalled **£4,520**, compared to **£1,859** in the previous year. This increase reflects higher income levels and the charity's obligation to reinvest surplus funds into improving provision. A detailed breakdown is included in Annex 1.

Curriculum, Outings & Events

A total of **£4,727** was spent on curriculum enrichment, outings and special events, including extra-curricular activities such as Phonics and Fun French, as well as the school leavers' trip and seasonal events.

Mobile Phone & Broadband

Expenditure of **£330** was incurred for the pre-school's mobile phone and broadband services.

Staff Training

Investment in staff training continued during the year, with total expenditure of **£635**. This included the Noodle Now online training platform and training provided by Warrington Borough Council, covering Ofsted and safeguarding.

Other Costs

Other expenditure totalled **£2,895**, covering skip hire, outdoor improvements (including a new gate for enhanced security), shed renovations, staff gift vouchers, and a new banner celebrating the Ofsted Outstanding achievement.

Cash Flow

Cash flow is closely monitored and managed on a term-by-term basis.

St Matthews Pre-School Group maintains a business reserve account to:

1. Meet redundancy liabilities.
2. Provide general contingency reserves equivalent to one term's essential expenditure (approximately one-third of annual running costs). This includes salaries (including National Insurance and pensions), subscriptions, telephone, rent, and basic supplies.

Annual essential running costs are approximately **£95,600**, equating to around **£31,900 per term**. At the year end, the reserve account stood at **£45,143**, providing a prudent buffer above the minimum requirement.

Trustees consider this appropriate given the charity's high fixed staffing costs and the need to maintain continuity of provision, and note that a proportion of reserves is planned to be invested in improvements to the pre-school during the next financial year.

Annex 1

Toys & Equipment Expenditure	£
Tables and chairs	£2583.14
Roleplay panel	£585.59

Fridge	£224
Printer	£149.99
Specialist Chair	£124.80
Role play toys	£114.13
Sandbox Lid	£54.81
Mattress Sheets	£44.85
Graduation caps and gowns/other props	£62.86
Storage trunks	£33.99
Easel	£29
Shredder	£27.19
Visual Timetable	£22.79
Shed posters and lighting	£21.96
Gate doorbell	£19.78
Storage boxes	£17.99
Books	£28.98
Board game	£9.50
Garden ivy	£6.98
Sorting buttons and laces	£6.95
Flan dish	£5
Organza bags	£4.99
Temu resources including costumes, aprons and Christmas toys	£296.28
Waterproof bunting	£17.98
Total Toys & Equipment Expenditure	£4520.31

Annex 2

Event	Income	Expenditure	Net Profit
Autumn Toddle	£429		£429
Nativity	£341		£341
Sports Day	£103		£103
Leavers day	£93		£93
Total Fundraising	£966	£0	£966

Accounts



St Matthews Pre-School Group

Annual Trustees Report 2023-2024

Introduction

St Matthews Pre-School Group, a registered charity (No. 1019336), is dedicated to transparency and accountability. As part of our legal obligations, we hold an AGM and present this Trustees' Annual Report, which includes a comprehensive financial overview for the year. This document is subsequently submitted to the Charities Commission and made available on their website for public viewing.

We operate in accordance with the 2011 Early Years Alliance Constitution, and our committee, composed of service users (parents/caregivers), oversees the pre-school's operations. The committee must include a Chairperson, Secretary, Treasurer, and at least two additional members to form a quorum for decision-making.

Overview of the Year 2023/24

In September 2023, we welcomed a new Pre-School Manager, Louise Moye. The year began with 18 children on the register—some returning and some new—who all settled quickly. By January, enrolment had increased to 23, prompting the recruitment of an additional childcare practitioner. By the end of July, we had 26 children enrolled, with 12 transitioning to primary school.

Throughout the 2023-2024 school year, we introduced several improvements, including moving to an online nursery management system, which enhanced communication with parents and streamlined invoicing. Mid-autumn term, we further expanded the system to include electronic learning journeys, a change that was well received by parents.

In the interest of financial efficiency, we made several cutbacks at the start of the year, including discontinuing our landline, changing website providers, and adjusting our broadband and mobile phone services.

Our fundraising efforts continued successfully, with events such as the sponsored Autumn Toddle, family photoshoot, and raffles held during the Christmas Nativity and Sports Day. Additional funds were raised through an Easter party, doorstep Santa visits, and a donut sale at the school's summer fair. These efforts helped fund essential resources, including the purchase of two iPads to support the transition to electronic learning journeys.

Changes to government funding were introduced this year, allowing working parents of two-year-olds to receive 15 hours of free childcare from April 2024 onwards. Parents of children aged three and over remain eligible for up to 15 hours of free childcare (30 hours if eligible). St Matthews Pre School receives its funding through Warrington Borough Council.

We had several exciting visitors this year, including Vicar Alan, Warrington Wolves player Ben Currie, a fire engine and police car, and a local farmer with his steam traction engine. Additionally, we enjoyed regular weekly visits from Beth from Les Petit Pois, who provided Fun French lessons for the children.

At the close of the 2023-2024 school year, we bid farewell to two long-serving childcare practitioners. After a successful recruitment process, we welcomed a new practitioner in September 2024, with another staff member increasing her hours to ensure full coverage and compliance with required staff-to-child ratios.

Committee

The 2023/24 committee members were as follows:

- Chair – Victoria Lockwood
- Secretary – Bethan Fawcett
- Treasurer – Rebecca King
- Member – Louise Moye
- Member – Natasha Holdsworth
- Member – Victoria Howarth

- Member – Rachel Young

Louise Moye serves as the nominated person for Ofsted, and Rebecca King is our point of contact for the Charities Commission. The payroll signatories are Rebecca King and Victoria Lockwood.

Looking Forward to 2024/25

The new academic year has begun positively, with 10 new starters who have all settled well. A healthy waiting list and upcoming new starters suggest another promising year ahead.

Last year, we began the process of converting the charity to a CIO (Charitable Incorporated Organisation) to ensure the pre-school's future stability. We anticipate completing this process within the current school year.

We look forward to increasing our extra-curricular offering, with the continuation of Fun French sessions and additional sessions such as phonics classes.

Our main goal for this year is to replace all the outdoor surfacing. To achieve this, we will continue our fundraising efforts, utilise surplus income from 2023-2024, and may need to apply for a charity grant. Over the summer, we have already replaced all pre-school tables and chairs, re-roofed and repainted the play shed, replaced the main gate for enhanced safety, and purchased other much-needed resources.

Thank You

We would like to extend our gratitude to all the staff for their hard work and dedication to the pre school. The nurturing environment they provide fosters confidence and independence, qualities that are greatly appreciated by parents and carers.

We also wish to thank the committee for their support over the past year—their fundraising efforts, ideas, and ongoing encouragement have been invaluable.

Finally, a heartfelt thank you to the parents, relatives, and friends whose generous donations and continued support sustain the operation of our pre-school.

Financial Overview of St Matthews Pre-School Group Accounts

(1st August 2023 - 31st July 2024)

Registered Charity No: 1019336

Overview

The accounts have been prepared on a receipts and payments basis, covering the period from 1st August 2023 to 31st July 2024. Total income for the year amounted to £99,328, with the main sources being fees and grants (£89,722), parental contributions for hot lunches, snacks, and consumables (£4,637), and fundraising efforts (£2,480).

Expenditure for the year totalled £82,806, a significant £15,462 increase compared to the previous year, but in line with the income growth. Despite the rise in expenditure, the year ended with a £16,522 surplus, which will be reinvested into the preschool and used to regenerate the business reserve, which had been utilised and depleted in previous years.

The closing balance for the current account is £3,994, while the reserve account stands at £24,024.

Key Areas to Note

Fees & Grants – Income from parental fees and grants provided by Warrington Borough Council (WBC) amounted to £89,722, up from £61,046 the previous year. The main source of this increase was the change in government funding, which now provides working parents of 2-year-olds with 15 hours of funding. The government funding rate for 2-year-olds is significantly higher than pre-school's session fees for that age group.

Snack/Consumables Fees – We gratefully received £2,483 in voluntary financial assistance towards the cost of snacks and consumables. These funds were used to provide healthy snacks for the children, maintain cleanliness of the premises and equipment, and support the costs of arts and crafts supplies.

Fundraising – Fundraising efforts during 2023/24 raised £2,480, with a net total of £1,890. The most profitable events included the Autumn Toddle, family photoshoot, Nativity and sports day raffles, and the

Summer Fair donut stall. Annex 2 provides a detailed breakdown of fundraising income and expenditure.

Expenditure

The main areas of expenditure are highlighted below:

Staff Costs – As a childcare organisation, staffing is our largest expense. Total staff costs this year amounted to £56,870, compared to £53,044 in 2022/23, with six staff members on the payroll throughout the year. In April 2024, there was a significant increase in the National Living Wage. While we are limited as a registered charity to paying what we can afford, we were able, due to our financial position, to raise practitioner salaries above the National Minimum Wage (NMW) more than ever before. By the end of the year, the hourly rates were:

- Manager: £14/hour
- Deputy Manager: £12.70/hour
- Assistants: £11.70/hour

For reference, the NMW from April 2024 was £11.43/hour. We are also legally obligated to contribute to a workforce pension scheme.

Snacks, Lunches & Supplies – Expenditure on snacks and lunches (payable to WBC) amounted to £2,748, with an additional £147 spent on cleaning supplies (e.g., Dettol wipes, hand sanitiser). Healthy snacks were provided for each child, and we are grateful for ongoing parental contributions towards these costs.

Rent – Rent payable to St Matthews PCC totalled £9,301, compared to £6,375 in 2022/23. The hourly rate in 2023/24 was £10, representing a significant 49% increase from the previous year's rate of £6.70/hour.

Toys & Equipment – A total of £1,933 was spent on toys and equipment. This marks a significant increase from the £243 spent the previous year but is in line with the increase in income and the requirement, as a charity, to reinvest profit back into the organisation. A detailed breakdown of toys and equipment spending is shown in Annex 1.

Curriculum, Outings & Events – We spent £2,119 on special events and extra-curricular activities. Of this, £1,649 was spent on Fun French extra-curricular lessons, with the remainder covering the school leavers' trip, Sports Day, and the Christmas party.

Mobile Phone & Broadband – £245 was spent on the preschool's mobile phone and broadband. A decision was made to discontinue the landline and use only the mobile phone for communication. Both the mobile phone and broadband are provided by Three. In comparison to the previous year, when phone and internet costs were £566, this represents a 56.71% saving.

Staff Training - Thanks to our improved financial position, we significantly increased expenditure on staff training from £170 in the 2022-2023 financial year to £948 this year. Staff benefited from access to an improved online training platform (Noodle Now), Phonics training, an Early Years Conference day, as well as training days put on by Warrington Borough Council covering Ofsted and safeguarding.

Other – Other expenses included £1,575 on consultancy fees for the charity's conversion to CIO status, staff and committee DBS checks, and other one-off expenses.

Cash Flow

Cash flow is closely monitored and managed on a term-by-term basis. This year, it was not necessary to access the reserve account, primarily due to improved enrolment numbers in the autumn term, which continued to increase throughout the year.

St Matthews Pre-School Group maintains a business reserve account to:

1. Meet redundancy liabilities
2. Provide general contingency reserves for emergency use, equivalent to one term's essential expenditure (approximately one-third of the annual running costs). This includes salaries (including National Insurance and pensions), subscriptions, telephone, rent, and basic supplies.

The total annual essential running costs amount to £70,860, and £24,024 is currently available in the business reserve account, covering one-third of these costs.

Annex 1

Toys & Equipment Expenditure	£
2 iPads and cases	£616.80
Temu resources – games, sports equipment, sensory materials	£346.52
Julia Donaldson Story Sacks	£124.10
Phonics and Maths Resources from Etsy	£96.79
Rugs and Cushions	£88
Sports Scooter Boards	£71.94
Dressing Up Costumes	£71.50
Water Wall	£69.99
Sleep mats	£54.80
Easter Bunny Costume	£49
Children's Cutlery	£46.62
Shower hats and water play aprons	£45.63
Coffee Flask	£39.99
Nativity Costumes	£33.96
Rhythm Sticks	£31.98
Sports Quoits	£27.98
Nursery Rhyme Stones	£23.80
Dual Toilet Seat	£19.99
Emotion Fans	£17.34
ID card holders and whistles	£15.35
Lifecycle Resources	£12.95
LCD writing boards	£12.56
Fridge Thermometer	£8.99
Children's Scissors	£6.59
Total Toys & Equipment Expenditure	£1933.17

Annex 2

Event	Income	Expenditure	Net Profit
Autumn Toddle	£442		£442
Family Photoshoot	£719	£410	£309
Summer photo commission	£60		£60
Nativity	£260	£57	£203
Doorstep Santa	£140	£59	£81
Christmas Calendars	£25	£39	-£14
Easter Party	£120		£120
Sports Day	£152	£25	£127
Bike to School	£30		£30
Summer Fair Donut Stall	£323		£323
Bag2School	£183		£183
EasyFundraising	£25		£25
Total Fundraising	£2480	£590	£1890

ST MATTHEWS PRE SCHOOL GROUP					
STATEMENT OF INCOME AND EXPENDITURE					
YEAR ENDED 31 JULY 2024					
REGISTERED CHARITY NO: 1019336					
	Year Ended	Year Ended		Year Ended	Year Ended
INCOME	31 July 2024	31 July 2023	EXPENDITURE	31 July 2024	31 July 2023
	£	£		£	£
Balance brought forward 1 August			Salaries / Pensions	56,870	53,044
Current account	927	2,694			
Reserve account	10,529	8,521	Nlns / Tax	1,638	671
Accruals / Prepayments		902			
Cash	30	20	Payslip Service	533	547
Fees	24,471	21,482	Subscriptions / Insurance	2,274	1,119
Government Grants	65,251	39,564	Rent	9,301	6,375
			Telephone	245	566
			Staff Training	948	170
Sub-Total	89,722	61,046	Sub-Total	71,808	62,493
Snack Fees & Lunch Fees	4,637	2,420	Snacks & Lunches	2,748	2,617
Uniform Sales & Registration Fees	605	535	Uniform & Bag Supplies	939	0
Curriculum, Outings & Events	1,734	150	Curriculum, Outings & Events	2,119	184
Fundraising (inc Gift Aid)	2,480	2,296	Fundraising Expenses	590	456
Grants & Donations (inc. matched giving)	0	340	Cleaning Supplies / PPE	147	94
Other	0	49	Stationery/Postage	429	81
Bank Interest	151	8	Daily Activities	332	99
			Children's Profiles	52	173
			Toys & Equipment	1,933	243
			Other / Advertising	1,710	904
Total Income in the Year	99,328	66,844	Total Expenditure in the Year	82,806	67,344
			Balance carried forward 31 July		
			Current Account	3,994	927
			Reserve Account	24,024	10,529
			Accruals / Prepayments		151
			Cash in Hand	20	30
Total	£110,814	£78,981	Total	£110,844	£78,981

Accounts

St Matthews Pre-School Group



Annual Trustees Report 2022-2023

Introduction

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We adhere to the 2011 Early Years Alliance Constitution and elect a committee of service users (parents/caregivers) for whom oversee the running of the pre-school. This committee must consist of a Chairperson, Secretary, Treasurer, and a minimum of 2 additional members to achieve quorum for decision making.

Parents of all children of 3 years and over are eligible to claim up to 15 hours free childcare (30 hours if eligible). St Matthews Pre-School Group receives its funding from Warrington Borough Council.

Overview of the Year 2022/23

Commencing the year with 16 children on our register, we welcomed both returning and new children, all settling quickly. The initial lower headcount prompted adjustments to staff hours in response to reduced income. By year-end, we had 23 children enrolled, with 11 of them moving up to primary school.

We continued to adapt to the Early Years Foundation Stage (EYFS) changes implemented in September 2021, with streamlined paperwork and enhanced safeguarding protocols.

The committee continued with fundraising efforts, organising sponsored events such as the Autumn and summer Toddles, as well as holding raffles during the Christmas nativity and Sports day. Additional funds were generated through a Christmas craft breakfast and door stop Santa visits. At the school's summer fair, we successfully sold doughnuts, with all proceeds going towards essential resources and pre school improvements.

Our team of 6 Pre-School staff remained consistent throughout the year, providing a nurturing and effective learning environment for the children. A

supply cover practitioner was available as needed. At the end of the year we bid farewell to two members of staff, Manager Alison Lockie and Assistant Andrea King. Following an extensive recruitment process, we welcomed a new pre-school manager in September 2023.

Committee

The committee for 2022/23 comprised:

- Chair – Vicky Lockwood
- Secretary – Rebecca King
- Treasurer – Bethan Fawcett
- Member – Louise Moye
- Member – Lizzie Overend

Appointed trustees included Vicky Lockwood, Rebecca King, Louise Moye, and Beth Fawcett. Alison Lockie serves as the nominated person for Ofsted, and Tracy-Anne Clancy is our point of contact for the Charities Commission. Signatories for payroll remain Alison Baird and Tracy-Anne Clancy, subject to adjustment to reflect newly appointed officers.

Looking Forward to 2023/24

The new academic year has commenced on a positive note, with 8 new starters settling well. A healthy waiting list and upcoming new starters indicate a promising year ahead.

Over the summer, we transitioned to a nursery management system to enhance invoicing and parent communication. We plan to utilise this system further implementing electronic learning journeys.

In pursuit of efficiency, we made cutbacks by discontinuing our landline, changing website providers, and altering our broadband and mobile phone services. Considerations are being made to convert to a CIO (Charity Incorporated Organisation) in the coming year to ensure future stability for pre school.

Fundraising will target a goal of purchasing iPads for the electronic learning journals and PE equipment for weekly sessions.

Anticipated changes to the National Living Wage from April 2024 and adjustments to government funding for 2-year-olds highlight the necessity for careful financial planning over the next year.

Thank You

Thank you to all our staff for their hard work and commitment to our pre school. The nurturing environment they provide fosters confidence and independence, greatly appreciated by parents and carers.

Special thanks go to the committee for their support over the past year, which has been invaluable. Their contributions to fundraising, ideas, and encouragement are much appreciated.

Lastly, thank you to the parents, relatives, and friends whose generous donations and ongoing support sustain the operation of our pre-school.

This concludes the report.

ST MATTHEWS PRE SCHOOL GROUP
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 31 JULY 2023
REGISTERED CHARITY NO: 1019336

INCOME	Year Ended 31 July 2023 £	Year Ended 31 July 2022 £	EXPENDITURE	Year Ended 31 July 2023 £	Year Ended 31 July 2022 £
Balance brought forward 1 August			Salaries / Pensions	53,044	48,413
Current account	2,694	1,960			
Reserve account	8,521	9,520	NIns / Tax	671	1,114
Accruals	902	-111			
Cash	20		Payslip Service	547	428
Fees	21,482	18,431	Subscriptions / Insurance	1,119	1,016
Government Grants	39,564	35,660	Rent	6,375	4,920
			Telephone	566	392
			Staff Training	170	0
Sub-Total	61,046	54,092	Sub-Total	62,493	56,282
Snack Fees & Lunch Fees	2,420	1,685	Snacks & Lunches	2,617	724
Uniform Sales & Registration Fees	535	552	Uniform & Bag Supplies	0	419
Curriculum, Outings & Events	150	1,470	Curriculum, Outings & Events	184	1,545
Fundraising (inc Gift Aid)	2,296	3,446	Fundraising Expenses	456	572
Grants & Donations (inc. matched giving)	340	266	Cleaning Supplies / PPE	94	112
Other	49	14	Stationery/Postage	81	4
Bank Interest	8	1	Daily Activities	99	189
			Children's Profiles	173	227
			Toys & Equipment	243	260
			Other / Advertising	904	425
Total Income in the Year	66,844	61,525	Total Expenditure in the Year	67,344	60,759
			Balance carried forward 31 July		
			Current Account	927	2,694
			Reserve Account	10,529	8,521
			Accruals / Prepayments	151	902
			Cash in Hand	30	20
Total	78,981	£72,895	Total	78,981	£72,895

Independent Examiner's Report to the Trustees of St Matthews Pre-School Group

I report to the trustees on my examination of the accounts of St Matthews Pre-School for the year ended 31 July 2023.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 pre-school'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 accounting records were not kept in respect of the Trust as required by section 130 of the Act.

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: P Clancy

Name: Paul F Clancy (ACA, MBA)

Date: 20th September 2023

Financial Overview of St Matthews Pre School Group Accounts

1st August 2022 - 31st July 2023

Registered Charity No: 1019336

Overview

The accounts have been prepared on a receipts and payments basis and cover the period 1st August 2022 to 31st July 2023.

Income for the year totalled £66,844, the major source of income being fees and grants (£61,046) coupled with a particularly impressive amount of fundraising (£2,296).

Expenditure for the year was £67,344, an increase of £6,585 compared with the previous year, being mainly in respect of salary/pension costs. There has also been a step increase in rent of £1,455 year on year.

Expenditure was £500 in excess of income for the year.

The closing balance on the Current Account is £927, with the Reserve Account closing at £10,529. At the end of the academic year, we had overpaid WBC £151 for lunches which has been adjusted for in the income and expenditure accounts.

Income

The key areas to note are as follows:

- **Fees & Grants** – Total income from parental fees and grants from Warrington Borough Council (WBC) amounted to £61,046 compared with £54,092 the previous year. By way of note, the basic running costs of pre-school (staff costs, rent, telephone and insurance) totalled £62,493. The reserve account was used to supplement the cash flow.
- **Snack Fees** – We were grateful to receive the continued financial assistance towards the cost of snacks this year, amounting to £1,192. This was spent on healthy snacks for the children (including special events) and also ensured that the premises, equipment and hands were kept as clean as possible.
- **Fundraising** – Fundraising during 2022/23 amounted to £2,296 (net £1,840), the most profitable events being the Autumn Toddle, Santa Visits, Summer Toddle and Cake Stall. Annex 1 presents the analysis of fundraising income and expenditure.
- **Donations** – We were fortunate to receive £340 of donations during the year, the main one resulting from the closure of Appleton Thorn Pre-School as a charity. Very much appreciated.

Expenditure

The main areas of expenditure are discussed below, with a more detailed analysis of capital expenditure included in Annex 2.

- **Staff Costs** – As a child-care organisation, the main expense for pre-school is in respect of staffing. Total staff costs this year totalled £54,262 compared with £49,955 in 2021/22. There were 6 staff on the payroll for the full year. Although this at face value appears to be a large outgoing, it should be considered in context with the hourly rates paid. We are a registered charity and as such we can only pay what we

can afford. The hourly rates at the close of the year were: Manager £12.50 / hour, Deputy Manager £12.20 / hour and £10.50 per hour for Assistants. For reference, the National Minimum Wage announced by the Chancellor (effective from April 2023) is £10.43. Legally, we also have to provide and contribute into a workforce pension scheme.

- **Snacks, Lunches & Supplies** – Our outgoings on snacks and lunches (payable to WBC) this year totalled £2,617 with an additional £94 being spent on cleaning equipment (Dettol wipes, hand sanitisers etc). Each child is provided with a healthy snack and we were grateful for ongoing parental contributions towards this cost.
- **Rent** – Our rent (payable to St Matthews PCC) totalled £6,375 compared with £4,920 (2021/22). The hourly rate during 2022/23 was £6.70 a 15% increase from £5.82 per hour the previous year.
- **Toys & Equipment** – During 2022/23, £243 was spent on Toys and Equipment, in line with the previous year. The analysis of expenditure is shown in Annex 2.
- **Curriculum, Outings and Events** – A total of £184 was spent on special events including the Christmas and Leavers Party and Sports Day. The expenditure in previous years has included Fun French lessons.
- **Telephone** – Pre-school pay for a telephone landline into the building to ensure contact can be made with other parties (e.g. parents, Ofsted, emergencies etc) as required, ensuring no “loss of signal”, “low batteries” or “loss” as experienced with mobile phones. Plusnet provide both the telephone and internet service which costs approximately £452 per year. We also have a mobile phone for parent messaging which costs us £9.50 per month.
- **Other** – We continue to use Juniper Education (Primary Site) to ensure our website functionality is maintained. Also included are volunteer DBS checks and expenses, first aid equipment and one-off expenses.

Cash Flow

Cash flow is monitored and accounted for on a term by term basis. The reserve account was utilised during the year to cover the initial few months until numbers increased and fundraising got underway.

St Matthews pre-school group holds a business reserve account in order that we can:

- cover costs in the event of pre-school closing
- cover for periods of low income
- replace old equipment as necessary

Reserves are held as follows:

Description of Reserve Fund	Amount Held £
Redundancy Fund	10,529
Or:	
Emergency running costs for one month	5,500
Replacement of Equipment	2,500
General Use	2,529
Total	10,529

Annex 1

Fundraising	Income £	Expenditure £	Profit £
Photos	44	-	44
Autumn Toddle	419	-	419
Pumpkins	42	-	42
Santa	228	79	149
Christmas Raffle	63	-	63
Craft Breakfast	65	64	1
Calendar	14	8	6
Easter Party	100	8	92
Ice Lollies	217	115	102
Sports Day	325	49	275
Summer Toddle	235	-	235
Cake Stall	369	133	236
Tuck Shop	1	-	1
Bag2School	115	-	115
EasyFundraising	59	-	59
Total	2,296	456	1,840

Annex 2

Major Expenditure	£	£
Storage Boxes	78	
Mat	10	
Software	60	
Play Sand	13	
Decking Repairs	50	
Mermaid Sequin Frame	23	
Blanket	5	
Sandpit Covers	4	
Total Toys & Equipment		243

Accounts

ST MATTHEWS PRE-SCHOOL GROUP
ANNUAL REVIEW AND TRUSTEES REPORT
2021/2022

Introduction

St Matthews Pre-School Group is a registered Charity (Number 1019336) and as such is obliged to hold an AGM. It is necessary to present a Trustees Report (an overview of the year) and Financial Report for the financial year. Both documents are subsequently submitted to the Charities Commission and displayed on their website for anyone to view.

St Matthews Pre-School Group has signed onto and follows the Constitution as set out by the Early Years Alliance, of which we are members. We are legally obliged to elect a committee whose responsibility it is to oversee the running of the pre-school group. The committee needs to comprise a Chairperson, Secretary, Treasurer, and other members (minimum of 2) to achieve a quorum for all decision making.

We are registered with Ofsted – registration number is 315246.

Parents of all children of 3 years and over are eligible to claim up to 15 hours free childcare (30 hours if eligible). St Matthews Pre-School Group receives its funding from Warrington Borough Council.

Overview of the Year 2021/22

At the start of the year, with 15 children on our register, we were pleased to welcome returning children and settle our new starters quickly. Covid Risk Assessments were still in place and staff were still testing regularly for Covid but, apart from adhering to government guidelines and maintaining our rigorous health and safety procedures, we were determined to resume normal practice as much as possible.

The new Early Years Foundation Stage Framework became effective from 1st September and we have embraced the key messages that state that the safeguarding and welfare of children are paramount, that children should be at the centre of planning and provision in the setting with excessive data and evidence collection greatly reduced.

The initial low headcount meant that income was reduced, and staff hours were adjusted accordingly. A permanent reduction in hours taken by the manager and deputy manager was also part of the plan to increase Pre-School's financial reserves again.

We are very grateful for donations of resources, stationery and toys/games received from the Link Club (as it closed), staff and their families, and parents, both past and present. In March we were grateful to receive a generous monetary donation arranged through a parent's workplace scheme. Our Bag2School collections continued to prove successful, and some supporters continued to use 'Easyfundraising' each time they shopped online allowing us the commission from the retailers.

Fundraising featured heavily throughout the year, especially as so little had been able to take place the previous year. We raised money through sponsored activities, fun sessions, stalls and raffles. The Autumn Toddler, Pumpkin Hunt, Elf Hunt and Jubilee Summer Fayre all proved to be lots of fun as well as raising hundreds of pounds, despite facing challenging weather conditions on occasions! Wreath

making, Santa visits, calendar sales and our Nativity not only helped us celebrate Christmas but also provided us with around £500 funds. We are grateful for those who organised and supported all these events.

During the first term, the pre-school children engaged in various activities on the themes of Families, Pets and Vets, Autumn, Goldilocks and Light and Dark. We celebrated Bonfire Night, Remembrance Day, Road Safety Week and Christmas, learning about their significance, history and relevance. Our Fun French sessions started with most of our parents taking up the opportunity for their child to learn French in an informal way through songs, games and activities. We were delighted that this year we were able to invite parents to join us for our Nativity and the children certainly enjoyed dressing up and performing our special Christmas songs.

As Winter turned to Spring we continued to have fun and learn both inside and, whenever possible, outside. We enjoyed observing the seasonal changes in our environment and finding out about different birds – especially robins, blackbirds, owls and penguins. We celebrated Chinese New Year with dragon dances, role play and Chinese food and embraced World Book Day by dressing as a character from a book and sharing a story with our friends. For Mothers Day and Fathers Day we invited parents into Pre-School for an Afternoon Tea and a Play and Sing Session. As we approached Easter, we learnt about being healthy and growing plants, sowing our own cress and sunflower seeds.

In the Summer term we continued to use outdoors to investigate and exercise and made the most of the school field for games and our annual Sports Day. We found out about our community and talked about the People Who Help Us and began to learn how we can look after our world. We finished the year by thinking about Holidays and Travel. It was great fun to become cabin crew and fly off to different countries and make our own passports. At the very end of term, we said a fond farewell to the class of 2022 at our Leavers Pre-School Celebration and enjoyed an afternoon of entertainment, food and fun.

Staff

The 6 Pre-School staff have remained consistent throughout the year and have worked hard to maintain a positive, effective learning environment for the children, reflecting the changes in the new Early Years Foundation Stage Framework.

Miss Dobbs became Mrs Graham in June and the children enjoyed seeing her photographs and hearing about her wedding which took place in Turkey.

There are currently 6 staff on the payroll and salaries are based on affordability. The current rates of pay are £12.00 / hr for a manager, £11.70 / hr for a deputy manager and £10.00 / hr for an assistant. A review of salaries will be necessary in April to ensure that salaries keep pace with the National Living Wage rates which are due to change.

We are also pleased that we now have two practitioners who are happy to provide cover when necessary if a member of staff is unable to work.

As we approached September 2022, we were mindful that staff hours may have needed to be temporarily reduced, as in previous years, to reflect the lower numbers of children in each session but so far this has resolved itself due to staff voluntary reductions for personal reasons. It is, however, under constant review.

Committee

The committee members for 2021/22 were as follows:

Chair – Alison Baird

Secretary – Vicky Lockwood

Treasurer – Ceri Roberts

Member – Lizzy Overend

Member – Beth Fawcett

Appointed trustees were Alison Baird, Ceri Roberts, Vicky Lockwood and Beth Fawcett. Alison Lockie is the nominated person for Ofsted and contact for the Charities Commission is Tracy-Anne Clancy. Signatories for the payroll remain Alison Baird and Tracy-Anne Clancy but will change as appropriate to reflect new appointed officers.

The closing balance on the current account was £2,694 and our reserve account was £8,521. The financial report will cover this area more fully.

Looking Forwards to 2022/23

Pre-school is now open for 23 hours per weeks which includes 3 full days sessions, 8.45am- 3.15pm Monday- Wednesday and Thursday morning 8.45am -12.15pm. This has been changed in line with the St Matthew's Primary School day.

We have had a great start to our new academic year and have so far welcomed 8 new starters, who are all settling really well. We have a healthy waiting list and there are more children due to start in January too.

Thank You

Finally, thanks are due to the staff for all their hard work and commitment to the job and for their care of the children, which is excellent in every way. The staff not only nurture the children but help them to develop their confidence and independence and this is greatly appreciated by parents and carers alike.

Thanks to the Committee for their views, idea, encouragement and support.

Last, but not least, thank you to the parents, relatives and friends who have made donations throughout the year as well as giving your support to the ongoing operation of pre-school.

This concludes the report.

ST MATTHEWS PRE SCHOOL GROUP								
STATEMENT OF INCOME AND EXPENDITURE								
YEAR ENDED 31 JULY 2022								
REGISTERED CHARITY NO: 1019336								
	Year Ended	Year Ended			Year Ended	Year Ended		
INCOME	31 July 2022	31 July 2021	EXPENDITURE	31 July 2022	31 July 2021			
	£	£		£	£			
Balance brought forward 1 August			Salaries / Pensions	48,413	60,473			
Current account	1,960	5,298	NIns / Tax	1,114	2,270			
Reserve account	9,520	16,019	Payslip Service	428	472			
Accruals	(111)		Subscriptions / Insurance	1,016	1,044			
Fees	18,431	12,832	Rent	4,920	5,164			
Government Grants	35,660	46,292	Telephone	392	417			
Snack Fees & Lunch Fees	1,685	1,896	Staff Training	0	375			
Uniform Sales & Registration Fees	552	514	Uniform & Bag Supplies	419	189			
Fundraising (inc Gift Aid)	3,446	1,139	Stationery/Postage	4	129			
Grants & Donations (inc. matched giving)	266	460	Cleaning Supplies / PPE	112	718			
Curriculum, Outings & Events	1,470	340	Snacks & Lunches	724	1,274			
Other	14	3,424	Daily Activities	189	1,019			
Bank Interest	1	2	Children's Profiles	227	399			
			Toys & Equipment	260	1,820			
			Curriculum, Outings & Events	1,545	241			
			Fundraising Expenses	572	223			
			Other / Advertising	425	619			
Total Income in the Year	61,525	66,898	Total Expenditure in the Year	60,759	76,845			
			Balance carried forward 31 July					
			Current Account	2,694	1,960			
			Reserve Account	8,521	9,520			
			Accruals	902	(111)			
			Cash in Hand	20				
Total	£72,895	£88,215	Total	£72,895	£88,215			

Independent Examiner's Report to the Trustees of St Matthews Pre-School Group

I report to the trustees on my examination of the accounts of St Matthews Pre-School for the year ended 31 July 2022.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 pre-school'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 accounting records were not kept in respect of the Trust as required by section 130 of the Act.

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: P Clancy

Name: Paul F Clancy (ACA, MBA)

Address: 19, Rosemoor Gardens, Appleton, Warrington WA4 5RF

Date: 20th September 2022

Financial Overview of St Matthews Pre School Group Accounts

1st August 2021 - 31st July 2022

Registered Charity No: 1019336

Overview

The accounts have been prepared on a receipts and payments basis and cover the period 1st August 2021 to 31st July 2022.

Income for the year totalled £61,525, the major source of income being fees and grants (£54,091) coupled with a particularly impressive amount of fundraising (£3,446).

Expenditure for the year was £60,759, a decrease of £16,086 compared with the previous year, being mainly in respect of salary/pension costs. Recognising the low headcount at the commencement of the academic year, staff hours were flexed accordingly. It should also be recognised that 2020/21 included additional staff hours due to the handover of duties during the Autumn term. Other areas of expenditure were curtailed throughout the year, wherever possible.

The closing balance on the Current Account is £2,694, with the Reserve Account closing at £8,521. At the end of the academic year, we were owed £902 (accruals) which has subsequently been received and banked.

Income

The key areas to note are as follows:

- **Fees & Grants** – Total income from parental fees and grants from Warrington Borough Council (WBC) amounted to £54,091 compared with £59,124 the previous year. Numbers were particularly low at the start of the academic year (staff hours were flexed accordingly – see below). By way of note, the basic running costs of pre-school (staff costs, rent, telephone and insurance) totalled £56,283. The reserve account was used to supplement the cash flow.
- **Snack Fees** – We were grateful to receive the continued financial assistance towards the cost of snacks this year, amounting to £1,259. This was spent on healthy snacks for the children (including special events) and also ensured that the premises, equipment and hands were kept as clean as possible.
- **Fundraising** – Fundraising during 2021/22 amounted to £3,446 (net £2,874), the most profitable events being the Autumn Toddle, Elf Hunt and the Jubilee & summer Cake Stall. Annex 1 presents the analysis of fundraising income and expenditure.
- **Donations** – We were delighted to receive £266 of donations arranged by a parent from their employer. Very much appreciated.

Expenditure

The main areas of expenditure are discussed below, with a more detailed analysis of capital expenditure included in Annex 2.

- **Staff Costs** – As a child-care organisation, the main expense for pre-school is in respect of staffing. Total staff costs this year totalled £49,955 compared with £63,215 in 2020/21. There were 6 staff on the payroll for the full year (2020/21 included some overlap, as roles were handed over). Additionally, headcount numbers were low at

the start of the academic year and staff hours were cut to ensure the pre-school could cover basic running costs up to Christmas. Although this at face value appears to be a large outgoing, it should be considered in context with the hourly rates paid. We are a registered charity and as such we can only pay what we can afford. The hourly rates at the close of the year were: Manager £12.00 / hour, Deputy Manager £11.70 / hour and £10.00 per hour for Assistants. For reference, the National Minimum Wage announced by the Chancellor (effective from April 2022) is £9.50. Legally, we also have to provide and contribute into a workforce pension scheme.

- **Snacks, Lunches & Supplies** – Our outgoings on snacks and lunches (payable to WBC) this year totalled £724 with an additional £112 being spent on cleaning equipment (Dettol wipes, hand sanitisers etc). Each child is provided with a healthy snack and we were grateful for ongoing parental contributions towards this cost.
- **Rent** – Our rent (payable to St Matthews PCC) totalled £4,920. This is not directly comparable with last year (£5,164) as the Hall was rented for a full day on Thursday during the Summer Term of 2020/21. The hourly rate during 2021/22 was £5.82 a slight increase from £5.74 per hour the previous year. The projected rate from September 2022 will be £6.86 per hour (a 17.9% increase).
- **Toys & Equipment** – During 2021/22, £260 was spent on Toys and Equipment, significantly lower than in the previous year. The analysis of expenditure is shown in Annex 2.
- **Curriculum, Outings and Events** – A total of £1,545 was spent on Fun French and special events including the Christmas and Leavers Party and Sports Day.
- **Telephone** – Pre-school pay for a telephone landline into the building to ensure contact can be made with other parties (e.g. parents, Ofsted, emergencies etc) as required, ensuring no “loss of signal”, “low batteries” or “loss” as experienced with mobile phones. Plusnet provide both the telephone and internet service which costs approximately £278 per year. We also have a mobile phone for parent messaging which costs us £9.50 per month.
- **Other** – We continue to use Juniper Education (Primary Site) to ensure our website functionality is maintained. Also included are volunteer DBS checks and expenses, first aid equipment and one-off expenses.

Cash Flow

Cash flow is monitored and accounted for on a term by term basis. The reserve account was utilised during the year to cover the initial few months of low income until numbers increased and fundraising got underway.

St Matthews pre-school group holds a business reserve account in order that we can:

- cover costs in the event of pre-school closing
- cover for periods of low income
- replace old equipment as necessary

Reserves are held as follows:

Description of Reserve Fund	Amount Held £
Redundancy Fund	8,521
Or:	
Emergency running costs for one month	5,500
Replacement of Equipment	2,500
General Use	521
Total	8,521

Annex 1

Fundraising	Income £	Expenditure £	Profit £
Bag2School	171	-	171
Photos	-	-	-
EasyFundraising	166	-	166
Ice Lollies	74	47	27
Autumn Toddle	610	-	610
Pumpkin Hunt	247	-	247
Christmas Wreaths	560	333	227
Santa Visit	253	85	168
Calendars	89	32	57
Elf Hunt	359	4	355
Christmas Nativity / Raffle	160	21	139
Reindeer Hot Chocolate	8	20	(12)
Tuck Shop	14	-	14
Jubilee Event / Sports Day / Cake Stall	738	31	707
Sub-Total Fundraising	3,446	572	2,874
Donations & Fund Matching	266	-	266
Gift Aid	-	-	-
Total	3,712	572	3,140

Annex 2

Major Expenditure	£	£
Water Play Pipettes	12	
Books	20	
Presentation Boards	20	
Globes	9	
Dominoes	4	
Dinosaur Bingo	4	
Fidget Toys	21	
Printer	44	
Outdoor Exploring Equipment	126	
Total Toys & Equipment		260

Accounts

ST MATTHEWS PRE-SCHOOL GROUP
ANNUAL REVIEW AND TRUSTEES REPORT
2020/2021

Introduction

St Matthews Pre-School Group is a registered Charity (Number 1019336) and as such is obliged to hold an AGM. It is necessary to present a Trustees Report (an overview of the year) and Financial Report for the financial year. Both documents are subsequently submitted to the Charities Commission and displayed on their website for anyone to view.

St Matthews Pre-School Group has signed onto and follows the Constitution as set out by the Early Years Alliance, of which we are members. We are legally obliged to elect a committee whose responsibility it is to oversee the running of the pre-school group. The committee needs to comprise a Chairperson, Secretary, Treasurer, and other members (minimum of 2) to achieve a quorum for all decision making.

We are registered with Ofsted – registration number is 315246.

Parents of all children of 3 years and over are eligible to claim up to 15 hours free childcare (30 hours if eligible). St Matthews Pre-School Group receives its funding from Warrington Borough Council.

Overview of the Year 2020/21

When we commenced academic year 2020/21 we certainly didn't envisage another difficult year.

We were able to open our doors in September to welcome returning children and new starters, however we were unable to accept any child who attended another setting in order to comply with our Covid-19 Risk Assessment. We also needed to comply with the Covid-19 Risk Assessment for the Church Hall and as such numbers needed to be capped. At the start of the year, we had 18 children on our register, Local Authority (WBC) funding had increased to £4.35 per hour from £4.25 per hour the previous year, and the majority of sessions had been filled / reserved.

During the Autumn Term we continued to keep a watchful eye on the financial situation and were grateful to receive some very kind and generous parental donations. Some supporters continued to use 'Easyfundraising' each time they shopped online and we were grateful for the commission from the retailers. Our Bag2School collection was booked for 12th November and raised £141.00. Fundraising opportunities were limited, as restrictions continued on large gatherings. As such, the traditional Autumn Toddle and Christmas Shopping events did not go ahead. We had hoped to be able to claim the Job Retention Scheme bonus at the end of January which would have amounted to £3,000 (and helped us enormously financially) however, this scheme was shelved by the Government. Our financial projections for the whole academic year, which included all the basic running costs plus budgeted expenditure on toys and equipment, would have been break-even but only if we received the £3,000 bonus.

The pre-school children engaged in various Autumn activities, including making their own hedgehogs and learning about hibernation. We enjoyed a 'Pumpkin Week' with the children creating pumpkin pictures, decorating a pumpkin with all things they were thankful for and celebrated with a 'Pumpkin Party'. In November, the children were involved in making a pre-school guy for Bonfire Night and enjoyed watching some science experiments, as they learned about fireworks and being safe. Remembering soldiers in the war was commemorated by making poppies and looking at some old

photos of soldiers. We also visited the War Memorial at St Matthews Church. The Christmas tableau took place but this year was recorded for parents to watch, as Covid-19 restrictions meant no audiences were allowed. The children enjoyed their Christmas Party and Father Christmas managed to call in too! Father Christmas was also out and about visiting children as part of the 'Santa Visit' fundraiser. This was extremely popular and well received, raising £254.

Unfortunately, the evening of 4th January saw lockdown once more imposed on the country. Early years were permitted to remain open but numbers per session had to be reduced and staff welfare considered.

Staff

We said 'farewell' to a number of staff during 2020/21 – both Tracy-Anne Clancy and Karen Ditchfield 'retired' from pre-school at the end of the Autumn Term and Caroline Carr left at the end of the academic year. In order to facilitate a smooth handover of duties during the Autumn Term, Alison Lockie took up her position of Manager in November to shadow Tracy-Anne Clancy. Additionally, Nicola Uren was employed from November to assume the duties and key children from Karen Ditchfield. Rachel Dobbs joined pre-school during the Spring Term in order to allow a term's handover from Caroline Carr. As such, there were some additional salary costs incurred. There are currently 6 staff on the payroll.

Salaries are based affordability. The committee agreed to an increase in salaries during the year to ensure that salaries keep pace with the National Living Wage rates. The current rates of pay are now £12.00 / hr for a manager, £11.70 / hr for a deputy manager and £10.00 / hr for an assistant. Since September 2021, staff hours have been temporarily reduced to reflect the low numbers of children on each session.

Committee

The committee members for 2020/21 were as follows:

Chair – Alison Baird

Secretary – Rachel Whitbread

Treasurer – Ceri Roberts

Member – Vicky Lockwood

Member – Beth Fawcett

Appointed trustees were Alison Baird, Rachel Whitbread, Ceri Roberts, Vicky Lockwood and Beth Fawcett. Alison Lockie is the nominated person for Ofsted and contact for the Charities Commission is Tracy-Anne Clancy. Signatories for the payroll were Alison Baird and Tracy-Anne Clancy.

Financially, we had a difficult year as a result of minimal fundraising opportunities and enforced low child places to comply with Church Hall regulations during the Covid-19 lockdown 2021. The closing balance on the current account was £1,960 and our reserve account was £9,520. The financial report will cover this area more fully.

Looking Forwards to 2021/22

Pre-school is now open for 21 hours per weeks which includes 3 full days sessions.

Thank You

Finally, thanks are due to the staff for all their hard work and commitment to the job and for their care of the children, which is excellent in every way. The staff not only nurture the children but help them

to develop their confidence and independence and this is greatly appreciated by parents and carers alike.

Thanks to the Committee for their support during these unprecedented times.

Last, but not least, thank you to the parents, relatives and friends who have made donations throughout the year as well as giving your support to the ongoing operation of pre-school.

This concludes the report.

ST MATTHEWS PRE SCHOOL GROUP
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 31 JULY 2021
REGISTERED CHARITY NO: 1019336

INCOME	Year Ended 31 July 2021 £	Year Ended 31 July 2020 £	EXPENDITURE	Year Ended 31 July 2021 £	Year Ended 31 July 2020 £
Balance brought forward 1 August			Salaries / Pensions	60,473	52,699
Current account	5,298	495	NIns / Tax	2,270	657
Reserve account	16,019	16,013	Payslip Service	472	484
Fees	12,832	14,651	Subscriptions / Insurance	1,044	989
Government Grants	46,292	39,386	Rent	5,164	3,571
Snack Fees	1,431	900	Telephone	417	501
Lunch Fees	465	0	Staff Training	375	0
Uniform Sales & Registration Fees	514	607	Uniform & Bag Supplies	189	474
Fundraising (inc Gift Aid)	1,139	2,199	Stationery/Postage	129	178
Grants & Donations (inc. matched giving)	460	577	Cleaning Supplies / PPE	718	0
Outings & Events	340	50	Snacks	809	601
Other	3,424	10,695	Lunches	465	0
Bank Interest	2	5	Daily Activities	1,019	561
			Children's Profiles	399	545
			Toys & Equipment	1,820	1,335
			Events & Outings	241	452
			Fundraising Expenses	223	443
			Other / Advertising	619	772
Total Income in the Year	66,898	69,071	Total Expenditure in the Year	76,845	64,262
			Balance carried forward 31 July		
			Current Account	1,960	5,298
			Reserve Account	9,520	16,019
			Accuals	(111)	
Total	£88,215	£85,579	Total	£88,215	£85,579

Independent Examiner's Report to the Trustees of St Matthews Pre School Group

I report to the trustees on my examination of the accounts of St Matthews Pre-School for the year ended 31 July 2021.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 pre-school'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 accounting records were not kept in respect of the Trust as required by section 130 of the Act.

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: P Clancy

Name: Paul F Clancy (ACA, MBA)

Address: 19, Rosemoor Gardens, Appleton, Warrington WA4 5RF

Date: 23rd September 2021

Financial Overview of St Matthews Pre School Group Accounts

1st August 2020 - 31st July 2021

Registered Charity No: 1019336

Overview

The accounts have been prepared on a receipts and payments basis and cover the period 1st August 2020 to 31st July 2021.

Income for the year totalled £66,898, the major source of income being fees and grants (£59,124). Additionally, the final payment (£3,424) under the Government's Job Retention Scheme was received, which partly compensated for the loss of WBC funded income from the Summer Term 2020 (all adjustments were made in the Autumn Term). The prevailing rules during several periods of restrictions and lockdowns in 2020/21, resulted in a second year of limited fundraising and events income. Additionally, in order to comply with Covid-19 Risk Assessments (both Pre-School and the Church Hall), numbers had to be capped and as such the pre-school could only operate at 70% capacity, with a resultant dip in income.

Expenditure for the year was £76,845, an increase of £12,583 compared with the previous year, being mainly in respect of salary/pension costs and rent. This is explained as a combination of recruitment and training (including in-house) of new 3 new staff members during the year, coupled with 4 staff now covering each session (facilitating more 1:1 teaching) plus 'cost of living' increases. A rent 'holiday' in 2019/20 was granted for the first lockdown however, the pre-school was open throughout the whole of 2020/21 plus an additional Thursday afternoon, resulting in a 44% increase in paid rent year on year.

The closing balance on the Current Account is £1,960, with the Reserve Account closing at £9,520.

Income

The key areas to note are as follows:

- **Fees & Grants** – Total income from parental fees and grants from Warrington Borough Council (WBC) amounted to £59,124 compared with £54,037 the previous year, although this is not a like for like comparison (lockdown and different session times). Due to imposed restrictions on numbers in the Church Hall (Covid Risk Assessment) we were only able to operate at 70% capacity. Ordinarily, with 20 children on a session, income would have been circa £84,000. By way of note, the basic running costs of pre-school (staff costs, rent, telephone and insurance) totalled £70,215.
- **Government Job Retention Scheme** – In the Autumn Term we received the final payment of £3,424 under the Government Job Retention Scheme (whilst we were closed in Spring 2020). However, an adjustment on grants received from WBC, effective in the Autumn term, negated this.
- **Snack Fees** – We were grateful to receive the continued financial assistance towards the cost of snacks this year, amounting to £1,431. This was spent on healthy snacks for the children and also ensured that the premises, equipment and hands were kept as clean as possible.

- **Fundraising** – Fundraising during 2020/21 amounted to £1,139 (net £916). It was a very difficult year for fundraising with large gatherings banned and several months of lockdown. The most successful events were the ‘Santa Visit’ and our Bag2School collections – both being totally Covid-19 safe. The analysis of fundraising income and expenditure is included in Annex 1.
- **Donations** – We were delighted to receive £460 of donations from parents. Very much appreciated during such unprecedented times.

Expenditure

The main areas of expenditure are discussed below, with a more detailed analysis of capital expenditure and expenditure on outings and events included in Annex 2.

- **Staff Costs** – As we are a child-care organisation, the main expense for pre-school is in respect of staffing. Total staff costs this year totalled £63,215 compared with £53,840 in 2019/20. We had 6 staff on the payroll for the first half term which then increased to 8 pre-Christmas. This was to allow for a full handover of workload to the incoming pre-school Manager and new Assistant. During the Spring Term, a new Assistant joined the team to ensure an effective handover of duties / training recognising that another staff member was to leave at the end of the Summer Term. Although the country went into lockdown once again on 5th January, early years settings were to remain open. Numbers had to be capped and staff hours were flexed accordingly. The furlough scheme rules had changed since 2020 and as such we were not able to utilise the scheme. Staff worked from home where possible. During the Summer Term, pre-school was permitted to open for a full day on Thursday. Although this at face value appears to be a large outgoing, it should be considered in context with the hourly rates paid. We are a registered charity and as such we can only pay what we can afford. The hourly rates at the close of the year were: Manager £12.00 / hour, Deputy Manager £11.70 / hour and £10.00 per hour for Assistants. For reference, the National Minimum Wage announced by the Chancellor (effective from April 2021) is £8.91. Legally, we also have to provide and contribute into a workforce pension scheme.
- **Staff Training** – Each member of staff needs to hold an up to date certificate for both Safeguarding and Paediatric First Aid. These were refreshed this year (training courses attended). Additionally, with the introduction of the new EYFS (effective from September 2021), staff training and publications were required.
- **Snacks & Supplies** – Our outgoings on snacks this year totalled £809 with an additional £718 being spent on PPE and increased cleaning equipment (Dettol wipes, hand sanitisers etc). Each child is provided with a healthy snack and we were grateful for ongoing parental contributions towards this cost.
- **Rent** – Our rent (payable to St Matthews PCC) totalled £5,164. This is not directly comparable with last year (£3,571) as the Hall Management Committee granted us a ‘rent holiday’ during lockdown plus the Hall was rented for a full day on Thursday during the Summer Term. The hourly rate during the year was £5.74 increased from £5.62 per hour the previous year. The projected rate from September 2021 will be £5.82 per hour (a 1.4% increase).
- **Daily Activities** – This totalled £1,019, up on the previous year of £561, but the latter does not represent a full years costs (due to lockdown).
- **Toys & Equipment** – During 2020/21, £1,820 was spent on Toys and Equipment. During the year, we have purchased a manager’s laptop, repaired some of the outdoor play area and refreshed the variety of indoor toys. A breakdown of the larger items of expenditure is included in Annex 2.
- **Outings and Events** – A total of £241 was spent on events and included the children’s Pumpkin Party and Christmas Party, Parents’ Evening and the Leavers’

Party. Each child received a book at Christmastime and the 'leavers' also received a book at the end of the summer term.

- **Telephone** – Pre-school pay for a telephone landline into the building to ensure contact can be made with other parties (e.g. parents, Ofsted, emergencies etc) as required, ensuring no "loss of signal", "low batteries" or "loss" as experienced with mobile phones. The contract with BT was cancelled and a new provider sought. Plusnet now provide both the telephone and internet service which costs approximately £230 per year. We also have a mobile phone for parent messaging which costs us £9.50 per month.
- **Other** – We continue to use Primary Site to ensure our website functionality is maintained. Also included are volunteer DBS checks and expenses, first aid equipment and one-off expenses.

Cash Flow

Cash flow is monitored and accounted for on a term by term basis. This year was quite challenging due to Covid-19 restrictions on session numbers and hampered fundraising opportunities. The reserve fund was utilised to support the ongoing running costs of pre-school during the year.

St Matthews pre-school group holds a business reserve account in order that we can:

- cover costs in the event of pre-school closing
- cover for periods of low income
- replace old equipment as necessary

Reserves are held as follows:

Description of Reserve Fund	Amount Held £
Redundancy Fund	9,520
Or:	
Emergency running costs for one month	5,500
Replacement of Equipment	3,500
General Use	520
Total	9,520

Annex 1

Fundraising	Income £	Expenditure £	Profit £
Bag2School	204	-	204
Photos	64	-	64
EasyFundraising	57	-	57
Calendars	151	24	127
Sanata Visit	410	156	254
Egg Competition	80	-	80
Sports Day, Raffle & Ice Lollies	173	43	130
Sub-Total Fundraising	1,139	223	916
Donations & Fund Matching	460	-	460
Gift Aid	-	-	-
Total	1,599	223	1,376

Major Expenditure	£	£
Childrens Stools & Dolls	33	
Laptop plus Software	530	
Plastic Storage Boxes & Draw String Bags	52	
Ipad Screen Repairs, Cae & Screen Protector	68	
Wooden Clamps	8	
Books	13	
Magnetic Letters	15	
Shed Repairs	101	
Microwave & 2 Camping Tables	63	
Storage Boxes	76	
Tuff Tray & Sand	83	
Bug Exploring Equipment	92	
Art Aprons	12	
Number Moulds, Mobilo, Alphabet Lacing	115	
Wooden Construction Set	54	
Torches	21	
Dental Scene Toys	10	
Outdoor Banners	282	
Soil Pit / Decking Repairs	50	
Various (incl Link Club Equipment)	142	
Total Toys & Equipment		1,820
Pumpkin Party	21	
Christmas Party	111	
Parents Evening	63	
Leavers Party	46	
Total Outings / Events Expenditure		241
Total		2,061

Accounts

ST MATTHEWS PRE-SCHOOL GROUP
ANNUAL REVIEW AND TRUSTEES REPORT
2019/2020

Introduction

St Matthews Pre-School Group is a registered Charity (Number 1019336) and as such is obliged to hold an AGM. It is necessary to present a Trustees Report (an overview of the year) and Financial Report for the financial year. Both documents are subsequently submitted to the Charities Commission and displayed on their website for anyone to view.

St Matthews Pre-School Group has signed onto and follows the Constitution as set out by the Early Years Alliance, of which we are members. We are legally obliged to elect a committee whose responsibility it is to oversee the running of the pre-school group. The committee needs to comprise a Chairperson, Secretary, Treasurer, and other members (minimum of 2) to achieve a quorum for all decision making.

We are registered with Ofsted – registration number is 315246.

Parents of all children of 3 years and over are eligible to claim up to 15 hours free childcare (30 hours if eligible). St Matthews Pre-School Group receives its funding from Warrington Borough Council.

Overview of the Year 2019/20

When we commenced academic year 2019/20 we certainly didn't envisage what the year had in store for us.

At the start of the year we had 20 children on our register, Local Authority (WBC) funding had increased to £4.25 per hour from £4.17 per hour the previous year, and the majority of sessions had been filled / reserved. Financially, we were able to break-even at the end of the Autumn term without having to use any of our reserves.

During the Autumn term, we were invited to St Matthews Primary School to watch a production of 'Little Red Riding Hood', we made gingerbread men, designed bonfire pictures and celebrated Christmas with a party complete with party bus and Christmas concert / nativity tableau entitled 'The Night Before Christmas'. Fundraising events included our Autumn Toddle, Bag2School collection, a Ladies Shopping Event and Christmas raffle. We celebrated Chinese New Year at the end of January with a Chinese banquet at lunchtime. The Spring term theme was 'Animals and Birds' and the children had a visit from the Animal Roadshow - 'Animals Take Over' when they met a giant snail, lizard, snake, dragon and had the chance to hold an owl!! Each child made a bird feeder to take home, hopefully to attract some feathered friends into their gardens. Pre-school celebrated World Book Day when the children were encouraged to come to pre-school dressed as a character from a book, which they also brought to pre-school to show the other children. At the beginning of March, we had 5 new 'starters' at pre-school. Continuing to explore our theme of 'Animals & Birds' we looked after 5 caterpillars and the children watched as they grew and eventually became butterflies.

After session on Thursday 19th March and following the Government announcement about the increasing cases of Covid-19, we had to close our doors. The following week, the country went into lockdown. Pre-school children were able to see each other once a week during our Wednesday Wave Zoom call and were engaged in weekly tasks and challenges which were shared each week on our website gallery page. Our video diary captured the caterpillars as they turned into butterflies (which

the children named Betty-Belle, Barry-Bing, Banana-Buttons, Bertie-Bronto and Bonnie-Bumble) and were eventually released outside.

On 15th June we were able to re-open our doors but unfortunately only to a small 'bubble' of children for 15 hours per week due to all the restrictions. We were able to welcome back those children who were due to start school in September, to ensure they were well prepared for their transition to 'Big School'. One of the highlights was a Sports morning, which was as competitive as usual with each child winning a medal, although was sadly lacking in a cheering crowd of parents, carers, grandparents etc. The children who were leaving to go to school in September took part in the Leavers Concert, which was videoed and sent to parents.

Staff

We started the academic year with 7 staff on our payroll, which allowed for a term's handover / training period for our new assistant. Each session is now covered by four staff, which enables 1:1 teaching for each child with their key worker on a regular basis throughout the week. We were also fortunate and very grateful that a member of the community had been helping us on a voluntary basis at lunchtime when the time permits. From 20th March all the staff were furloughed. We were able to claim through the Government Job Retention Scheme and basic staff salaries continued to be paid in full whilst on furlough.

Salaries are based affordability. The committee agreed to an increase in salaries during the year to ensure that salaries keep pace with the National Living Wage rates. The current rates of pay are now £11.42 / hr for a manager / deputy manager, £11.42 / hr for a supervisor and £9.75 / hr for an assistant.

Committee

The committee members for 2019/20 were as follows:

Chair – Ceri Roberts

Secretary – Rachel Whitbread

Treasurer – Kirsty Parrington

Fundraiser – Cheryl Kelly

Fundraiser – Jane Allen

Appointed trustees were Ceri Roberts, Kirsty Parrington, Rachel Whitbread, Cheryl Kelly and Jane Allen. Tracy-Anne Clancy is the nominated person for Ofsted and contact for the Charities Commission. Signatories for the payroll were Ceri Roberts and Tracy-Anne Clancy.

Financially, we had a secure year with the closing balance on the current account being £5,298 and our reserve account remaining in line with the previous year at £16,019. The financial report will cover this area more fully.

Total fundraising income (excluding Gift Aid) was down year on year at £2,199 with net profit being £1,756. Fund matching by Lloyds Bank (in respect of the Shopping Event raffle) was £500 plus other donations amounting to £77 totalled £577. We are registered to receive Gift Aid and this still needs to be claimed for 2019/20.

Looking Forwards to 2020/21

Pre-school is now open for 21 hours per weeks which includes 3 full days sessions. We started the academic year with 18 children on register however, with children doing more sessions and additional children on our waiting list who will be eligible to start in January, all our sessions are almost fully

subscribed. We are currently following the guidance from DfE and not admitting children who attend another pre-school / nursery, to minimise any potential infection spread from setting to setting.

We are continuing to keep a watchful eye on the financial situation and have already received some very kind and generous parental donations. Some supporters are using 'Easyfundraising' each time they shop online and we are grateful for the commission from the retailers. Our Bag2School collection is booked for 12th November and we are planning another one for the Spring term. Hopefully, these will raise over £120. Funding from the Local Authority has, once again, been increased slightly to £4.35 per hour which should enable us to break-even at the end of our first term. We will be able to claim for the Job Retention Scheme bonus at the end of January which will amount to £3,000. This will help us enormously this year, as our traditional fundraising activities have been seriously impacted by Covid-19 restrictions. Our financial projections for the whole academic year, which includes all basic running costs plus budgeted expenditure on toys and equipment, is break-even only if we receive the £3,000 bonus. Without this, we would need to fundraise for this amount or limit spending on new learning resources for the children this year.

We will be saying 'farewell' to a number of staff during 2020/21 – both Tracy-Anne Clancy and Karen Ditchfield will be leaving at Christmas and Caroline Carr will leave at the end of the academic year. The recruitment process for the positions is well underway.

Thank You

Finally, thanks are due to the staff for all their hard work and commitment to the job and for their care of the children, which is excellent in every way. The staff not only nurture the children but help them to develop their confidence and independence and this is greatly appreciated by parents and carers alike.

Thanks to the Committee for their support during these unprecedented times.

Last, but not least, thank you to the parents, relatives and friends who have made donations throughout the year as well as giving up time to attend the fundraising events and contribute towards them.

This concludes the report.

ST MATTHEWS PRE SCHOOL GROUP
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 31 JULY 2020
REGISTERED CHARITY NO: 1019336

INCOME	Year Ended 31 July 2020 £	Year Ended 31 July 2019 £	EXPENDITURE	Year Ended 31 July 2020 £	Year Ended 31 July 2019 £
Balance brought forward 1 August			Salaries / Pensions	52,699	39,874
Current account	495	265	Nins / Tax	657	410
Reserve account	16,013	16,008	Payroll Service	484	435
			Subscriptions / Insurance	989	739
Fees	14,651	12,379	Rent	3,571	4,541
Government Grants	39,386	34,608	Telephone	501	558
Snack Fees	900	1,045	Staff Training	0	25
Uniform Sales & Registration Fees	607	1,010	Stationery/Postage	178	292
Fundraising (inc Gift Aid)	2,199	3,023	Uniform & Bag Supplies	474	629
Grants & Donations (inc. matched giving)	577	500	Snacks / Cleaning Supplies	601	684
Outings & Events	50	170	Daily Activities	561	340
Other	10,695	83	Children's Profiles	545	273
Bank Interest	5	5	Toys & Equipment	1,320	1,375
			Events & Outings	467	807
			Fundraising Expenses	443	678
			Other / Advertising	772	908
Total Income in the Year	69,071	52,823	Total Expenditure in the Year	64,262	52,588
			Balance carried forward 31 July		
			Current Account	5,298	495
			Reserve Account	16,019	16,013
Total	185,579	189,096	Total	185,579	189,096

Date Signed

ST MATTHEWS PRE SCHOOL GROUP
STATEMENT OF ASSETS AND LIABILITIES
YEAR ENDED 31 JULY 2020
REGISTERED CHARITY NO: 1019336

Cash Funds	31 July 2020 £	31 July 2019 £
Cash at bank		
Current Account	5,298	495
Reserve Account	16,019	16,013
Total	21,317	16,508

Date Signed

ST MATTHEWS PRE SCHOOL GROUP
BANK STATEMENT RECONCILIATION
YEAR ENDED 31 JULY 2020
REGISTERED CHARITY NO: 1019336

	£	
Opening cash book balance at 1 August 2019	16,508	
Total income	69,071	
Total expenditure	(64,262)	
Closing cash book balance at 31 July 2020	21,317	
Balance per Bank Statements at 31 July 2020	21,317	(0)

Capital Expenditure Analysis

	£
Staff / Parent Notice Board / Divider	51
Bin	12
Lanyards	11
Laminator	19
Display Stands	21
Water Bottle Carriers	24
Christmas Items	45
Books & DVDs	40
Stacking Storage Boxes	12
Wooden Vehicles	15
Inning Board Set	17
Kitchen Set	13
Dolls Accessories	17
Kitchen Accessories	17
Airport	20
Noah's Ark	15
Wooden Cane	7
Cleaning Set	20
Sofa & Footstools (Outdoor Classroom)	155
Room Divider	160
Rugs, Cushions (Outdoor Classroom)	41
Cloths	34
Wooden Occupation Set	30
Rainbow Blocks	33
Building Bridge Pack	25
Magnets & Magnifying Glasses	43
Figurines for Small World / Imaginative Play	363
Thermometer	50
Clock	11
	1,428

Independent Examiner's Report to the Trustees of St Matthews Pre School Group

I report to the trustees on my examination of the accounts of St Matthews Pre-School for the year ended 31 July 2020.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 pre-school'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 accounting records were not kept in respect of the Trust as required by section 130 of the Act.

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: P Clancy

Name: Paul F Clancy (ACA, MBA)

Address: 19, Rosemoor Gardens, Appleton, Warrington WA4 5RF

Date: 13th October 2020

Financial Overview of St Matthews Pre School Group Accounts

1st August 2019 - 31st July 2020

Registered Charity No: 1019336

Overview

The accounts have been prepared on a receipts and payments basis and cover the period 1st August 2019 to 31st July 2020.

Income for the year totalled £69,071, a significant increase year on year (+£16,248). This was predominantly due to all sessions being full. Additionally, claims under the Government's Job Retention Scheme were paid, which compensated for the loss of WBC funded and invoiced income for the summer term.

Expenditure for the year was £64,262, an increase of £11,674 compared with the previous year, being mainly in respect of salary and pension costs. This is explained as a combination of having 7 staff on the payroll for the Autumn term coupled with 4 staff now covering each session, to facilitate more 1:1 teaching, plus cost of living increases.

The closing balance on the Current Account is £5,298, with the Reserve Account closing at £16,019.

Income

The key areas to note are as follows:

- **Fees & Grants** – Total income from parental fees and grants from Warrington Borough Council amounted to £54,037 compared with £46,987 the previous year. Additionally, we received £10,676 under the Government Job Retention Scheme which compensated for loss of earnings whilst we were closed. By way of note, the basic running costs of pre-school (staff costs, rent, telephone and insurance) totalled £58,901.
- **Snack Fees** – We were grateful to receive the continued financial assistance towards the cost of snacks this year, amounting to £900.
- **Fundraising** – Fundraising during 2019/20 amounted to £2,199 (net £1,756). The gift aid still needs to be claimed. An analysis of fundraising income and expenditure is included in Annex 1.
- **Donations** – We were delighted to receive matching for the Shopping Event from Lloyds Bank totalling £500.

Expenditure

The main areas of expenditure are discussed below, with a more detailed analysis of capital expenditure and expenditure on outings and events included in Annex 2.

- **Staff Costs** – As we are a child-care organisation, the main expense for pre-school is in respect of staffing. Total staff costs this year totalled £53,840 compared with £40,719 in 2018/19. We had 7 staff on the payroll for the first term which then reduced to 6 from January. Each session has 4 four staff to facilitate increased 1:1

learning time for the children with their key worker and to ensure compliance with the Ofsted ratio of staff to children. Additionally, we had a voluntary lunchtime assistant. Although this at face value appears to be a large outgoing, it should be considered in context with the hourly rates paid. We are a registered charity and as such we can only pay what we can afford. The hourly rates at the close of the year were: Manager £11.42 / hour, Supervisor £11.42 / hour and £9.75 per hour for Assistants. For reference, the National Minimum Wage announced by the Chancellor (effective from April 2020) is £8.72.

- **Snacks & Supplies** – Our outgoings this year totalled £601 in line with previous years. Each child is provided with a healthy snack and we were grateful for ongoing parental contributions towards this cost. The excess snack income was earmarked for celebrations at Easter and the Leavers Ceremony. Unfortunately, these were not able to take place.
- **Rent** – Our rent (payable to St Matthews PCC) totalled £3,571. This is not directly comparable with last year as the Hall Management Committee granted us a ‘rent holiday’ during lockdown. The hourly rate during the year was £5.62 increased from £5.47 per hour the previous year. The projected rate from September 2020 will be £5.74 per hour (a 2.14% increase).
- **Daily Activities** – This totalled £561, up on the previous year but does not represent a full years costs (due to lockdown). Typically, spend would be £650.
- **Toys & Equipment** – During 2019/20, £1,320 was spent on Toys and Equipment, the majority of which was expensed pre-lockdown. During the year, we have enhanced the outdoor classroom and refreshed the variety of indoor toys. A breakdown of the larger items of expenditure is included in Annex 2.
- **Outings and Events** – A total of £467 was spent on children’s outings and events and included the Christmas Party and party bus, a visit by the Wild Roadshow and a mini Sports morning. Each child received a book at Christmastime and the ‘leavers’ also received a book at the end of the summer term.
- **Telephone** – Pre-school pay for a BT landline into the building to ensure contact can be made with other parties (e.g. parents, Ofsted, emergencies etc) as required, ensuring no “loss of signal” or “low batteries” as experienced with mobile phones. This costs approximately £100 per quarter. We also now have a mobile phone for parent texts which costs us £9.50 per month. This is our emergency phone.
- **Other** – We continue to use Primary Site to ensure our website functionality is maintained. Also included are volunteer DBS checks and expenses, first aid equipment and one-off expenses.

Cash Flow

Cash flow is monitored and accounted for on a term by term basis. This year was quite challenging due to the lockdown. Although staff were furloughed we continued to pay full basic salaries. The shortfall in WBC funding and fees for the Summer term was however compensated for by the monies received under the Job Retention Scheme.

St Matthews pre-school group holds a business reserve account in order that we can:

- cover costs in the event of pre-school closing
- cover for periods of low income
- replace old equipment as necessary

Reserves are held as follows:

Description of Reserve Fund	Amount Held £
Redundancy Fund (plus below in the event of winding up)	7,500
Emergency running costs for one month	4,500
Replacement of Equipment	3,500
General Use	500
Bank Interest	19
Total	16,019

Annex 1

Fundraising	Income £	Expenditure £	Profit £
Autumn Toddle	234	-	234
Bag2School	83	-	83
Ladies Shopping Event	1,334	414	919
Christmas Nativity / Raffle / Refreshments	265	16	249
Reindeer Food	16	-	16
Christmas Cards	6	-	6
Calendars	111	13	98
Photos	30	-	30
EasyFundraising	120	-	120
Donations & Fund Matching	577	-	577
Gift Aid	-	-	-
Total	2,776	443	2,333

Major Expenditure	£	£
Sofa & Footstools (Outdoor Classroom)	155	
Room Divider	160	
Rugs, Cushions etc (Outdoor Classroom)	41	
Small World & Imaginative Play Items	363	
Wooden Occupation Set	30	
Rainbow Blocks	33	
Building Bridge Pack	25	
Magnets & Magnifying Glasses	43	
Books & DVDs	40	
Wooden Vehicles	15	
Ironing Board Set	17	
Kitchen Set	13	
Doll's Accessories	17	
Kitchen Accessories	17	
Airport	20	
Noah's Ark	15	
Wooden Cake	7	
Cleaning Set	20	
Notice Boards / Divider / Display Stands	72	
Bin	12	
Lanyards	11	
Laminator	19	
Water Bottle Carriers	24	
Christmas Items	45	
Storage Boxes	12	
Cloths	34	
Clock	11	
Thermometer	50	
Total Toys & Equipment		1,320
AGM	18	
Christmas Party	215	
Wild Roadshow	110	
Sports Day	15	
Leaver's Ceremony	109	
Total Outings / Events Expenditure		467
Total		1,787