

ST WILFRID'S PRE-SCHOOL

England & Wales · Charity number 1027964

Details

Other names	ST WILFRIDS UNDER FIVES PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-11-03
Register	View on the Charity Commission register

Contact

Address	St. Wilfrids Pre School Greenbank Lane Hartford Northwich CW8 1JW
Phone	01606663630
Email	foundation-1@hotmail.co.uk
Website	www.stwilfridspreschool.co.uk

Activities

Objects: The aims of the Pre-school are 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 the 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: Early Years Curriculum delivery, personal, social development of young children.

Classification

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

Geography

- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£122,674	£110,915	-	-
2024-04-05	£112,244	£99,501	-	-
2023-04-05	£100,452	£101,738	-	-
2022-04-05	£102,064	£88,531	-	-
2021-04-05	£119,014	£128,911	-	-

Trustees

Name	Role	Appointed
Sarah Wild	Chair	2021-11-30
Hannah Proctor		2023-11-29
Lauren Bell		2024-11-25
Megan LLOYD		2024-11-25
Nikita Carr		2024-11-25
Sarah Jobling		2022-12-07
Shannon Cragg		2021-11-30
Stephanie Jervis		2023-11-29

ST WILFRID'S PRE-SCHOOL

England & Wales - Charity number 1027964

Accounts

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2025



**St Wilfrid's Pre-School
Contents of the Financial Statements
For the year Ended 5th April 2025**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8



**St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2025**

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2025. The Trustees adopted at their Annual General Meeting on the 6th October 2014 the provisions of the Model Pre-School Learning Constitution 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1027964

Principal Address
Greenbank Lane
Greenbank
Hartford
Northwich
Cheshire CW8 1JW

Trustees
Mrs S Wild
Mrs S Jobling
Mrs S Cragg
Mrs H Proctor
Miss L Bell
Mrs M Lloyd
Miss N Carr
Mrs S Jervis

Independent Examiner

Griffin Accountants
Griffin Suite
F10 Adelphi Mill
Grimshaw Lane
Bollington
Macclesfield
Cheshire
SK10 5JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 11th October 1993 as amended on 17 September 2001.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

ON BEHALF OF THE BOARD

Trustee

14/11/2025



St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2025

I report on the accounts for the year ended 5th April 2025 set out on pages three to seven.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention.

- (1) which gives me reasonable cause to believe that, in any material aspect, the requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

- (2) have not been met: or
to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Griffin Accountants
Griffin Suite, F10 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
17th October 2025



St Wilfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2025

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	122,667	-	122,667	112,239
Investment Income	2 7	-	7	5
Total incoming resources	<u>122,674</u>	<u>-</u>	<u>122,674</u>	<u>112,244</u>
Resources expended				
Other resources expended	110,915	-	110,915	99,501
Net incoming resources	<u>11,759</u>	<u>-</u>	<u>11,759</u>	<u>12,743</u>
Reconciliation of funds				
Total funds brought forward	<u>54,016</u>	<u>1,632</u>	<u>55,648</u>	<u>42,905</u>
Total funds carried forward	<u>65,775</u>	<u>1,632</u>	<u>67,407</u>	<u>55,648</u>

The notes part of these financial statements



**St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Fixed assets					
Tangible assets	5	-	-	-	-
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		66,657	1,632	68,289	56,500
		<u>66,657</u>	<u>1,632</u>	<u>68,289</u>	<u>56,500</u>
Creditors					
Amounts falling due within one year	7	882	-	882	852
Net current assets		<u>65,775</u>	<u>1,632</u>	<u>67,407</u>	<u>55,648</u>
Total assets less Current liabilities		<u>65,775</u>	<u>1,632</u>	<u>67,407</u>	<u>55,648</u>
Net asset		<u>65,775</u>	<u>1,632</u>	<u>67,407</u>	<u>55,648</u>
Funds					
Unrestricted funds	8			65,775	54,016
Restricted funds	8			1,632	1,632
Total funds				<u>67,407</u>	<u>55,648</u>

The financial statement were approved by the Board of Trustees on the 14th November 2025 and were signed on 21st November its behalf by:

Trustee

The notes part of these financial statements



St Wilfrid's Pre-School
Notes to the Financial Statements
For the year Ended 5th April 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Play equipment and Leasehold Expenditures	10% on cost
Computer Equipment	25% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank account interest	<u>£7</u>	<u>£5</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2025 nor year ended 5th April 2024.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2025.



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2025

4	Staff Costs		2025 £	2024 £
	Wages and salaries		<u>82,807</u>	<u>71,091</u>
5	Tangible Fixed Assets			
		Play Equipment & Leasehold Improvements	Computer Equipment	Totals
	Cost	£	£	£
	As at 6th April 2024	19,396	13,771	33,167
	Additions	-	-	-
	As at 5th April 2025	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Depreciation			
	As at 6th April 2024	19,396	13,771	33,167
	Charge for the year	-	-	-
	As at 5th April 2025	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Net Book Value			
	As at 5th April 2025	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2024	<u>-</u>	<u>-</u>	<u>-</u>
6	Debtors: Amounts falling due within one year		2025 £	2024 £
	Other debtors		<u>-</u>	<u>-</u>
7	Creditors: Amounts falling due within one year		2025 £	2024 £
	Other creditors		882	852
	Advanced Fees		-	-
			<u>882</u>	<u>852</u>



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2025

8	Movement in Funds			
		At	Net Movement	At
		06.04.2024	In Funds	05.04.2025
		£	£	£
	Unrestricted Funds			
	General Funds	54,016	11,759	65,775
	Restricted Funds			
	The Wilfred Bear Fund	1,632	-	1,632
	Total funds	<u><u>55,648</u></u>	<u><u>11,759</u></u>	<u><u>67,407</u></u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement In Funds
	Unrestricted Funds			
	General Funds	122,674	110,915	11,759
	Total funds	<u><u>122,674</u></u>	<u><u>110,915</u></u>	<u><u>11,759</u></u>

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The Wilfred Bear Fund represents funds for the restricted use of assisting the placement of children with special needs or suffering hardship.



St Wilfrid's Pre-School
Detailed Statement of Financial Activities
For the year Ended 5th April 2025

	2025	2024
	£	£
Incoming Resources		
Voluntary Income		
Grants	-	-
Fees and Snacks	12,745	19,138
Funding	104,645	91,217
Milk Receipts	250	157
Other Income	5,027	1,727
	<u>122,667</u>	<u>112,239</u>
Investment Income		
Bank account interest	7	5
Total incoming resources	<u>122,674</u>	<u>112,244</u>
Resources expended		
Support costs:		
Staff costs, including employers' national insurance	82,807	71,091
Insurance	1,041	938
Stationery and administration	71	45
Sundries	2,612	2,825
Furniture, nursery and garden	-	-
Repairs and Renewals	512	19
Training costs	240	128
Toys and Equipment	221	137
Leases	20,000	20,000
Activities and material costs	189	539
Dinner, snack and fruit	135	162
Uniforms	-	-
Milk	863	880
Speech Therapy	-	-
Accountancy fees	882	852
Computer costs	997	1,543
Cleaning material	295	292
Play equipment depreciation	-	-
Computer equipment depreciation	-	-
Subscriptions and donations	50	50
Total resources expended	<u>110,915</u>	<u>99,501</u>
Net Income/(expenditure)	<u>11,759</u>	<u>12,743</u>



ST WILFRID'S PRE-SCHOOL

England & Wales - Charity number 1027964

Accounts

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2024



**St Wilfrid's Pre-School
Contents of the Financial Statements
For the year Ended 5th April 2024**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8



St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2024

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2024. The Trustees adopted at their Annual General Meeting on the 6th October 2014 the provisions of the Model Pre-School Learning Constitution 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1027964

Principal Address
Greenbank Lane
Greenbank
Hartford
Northwich
Cheshire CW8 1JW

Trustees
Mrs S Wild
Mrs S Jobling
Mrs S Cragg
Mrs C Priestley
Mrs E Moores
Mr M Smith
Mrs H Proctor
Mrs S Jervis

Independent Examiner
Griffin Accountants
Griffin Suite
F10 Adelphi Mill
Grimshaw Lane
Bollington
Macclesfield
Cheshire
SK10 5JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 11th October 1993 as amended on 17 September 2001.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

ON BEHALF OF THE BOARD

Trustee

17th October 2024



**St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2024**

I report on the accounts for the year ended 5th April 2024 set out on pages three to seven.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention.

- (1) which gives me reasonable cause to believe that, in any material aspect, the requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

- (2) have not been met: or
to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Griffin Accountants
Griffin Suite, F10 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
17th October 2024



**St Wilfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2024**

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	112,239	-	112,239	100,448
Investment Income	2 5	-	5	4
Total incoming resources	<u>112,244</u>	<u>-</u>	<u>112,244</u>	<u>100,452</u>
Resources expended				
Other resources expended	99,501	-	99,501	101,738
Net incoming resources	<u>12,743</u>	<u>-</u>	<u>12,743</u>	<u>(1,286)</u>
Reconciliation of funds				
Total funds brought forward	<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>
Total funds carried forward	<u>54,016</u>	<u>1,632</u>	<u>55,648</u>	<u>42,905</u>

The notes part of these financial statements



**St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed assets					
Tangible assets	5	-	-	-	-
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		54,868	1,632	56,500	43,727
		<u>54,868</u>	<u>1,632</u>	<u>56,500</u>	<u>43,727</u>
Creditors					
Amounts falling due within one year	7	852	-	852	822
Net current assets		<u>54,016</u>	<u>1,632</u>	<u>55,648</u>	<u>42,905</u>
Total assets less Current liabilities		<u>54,016</u>	<u>1,632</u>	<u>55,648</u>	<u>42,905</u>
Net asset		<u><u>54,016</u></u>	<u><u>1,632</u></u>	<u><u>55,648</u></u>	<u><u>42,905</u></u>
Funds					
Unrestricted funds	8			54,016	41,273
Restricted funds	8			1,632	1,632
Total funds				<u><u>55,648</u></u>	<u><u>42,905</u></u>

The financial statement were approved by the Board of Trustees on the 4th November 2024 and were signed on 18th November 2024 on its behalf by:

Trustee

The notes part of these financial statements



St Wilfrid's Pre-School
Notes to the Financial Statements
For the year Ended 5th April 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Play equipment and Leasehold Expenditures	10% on cost
Computer Equipment	25% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2024	2023
	£	£
Bank account interest	<u>£5</u>	<u>£4</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2024 nor year ended 5th April 2023.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2024.



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2024

4	Staff Costs		2024 £	2023 £
	Wages and salaries		<u>71,091</u>	<u>73,523</u>
5	Tangible Fixed Assets			
		Play Equipment & Leasehold Improvements	Computer Equipment	Totals
	Cost	£	£	£
	As at 6th April 2023	19,396	13,771	33,167
	Additions	-	-	-
	As at 5th April 2024	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Depreciation			
	As at 6th April 2023	19,396	13,771	33,167
	Charge for the year	-	-	-
	As at 5th April 2024	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Net Book Value			
	As at 5th April 2024	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2023	<u>-</u>	<u>-</u>	<u>-</u>
6	Debtors: Amounts falling due within one year		2024 £	2023 £
	Other debtors		<u>-</u>	<u>-</u>
7	Creditors: Amounts falling due within one year		2024 £	2023 £
	Other creditors		852	822
	Advanced Fees		-	-
			<u>852</u>	<u>822</u>



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2024

8	Movement in Funds	At	Net Movement	At
		06.04.2023	In Funds	05.04.2024
	Unrestricted Funds	£	£	£
	General Funds	41,273	12,743	54,016
	Restricted Funds			
	The Wilfred Bear Fund	1,632	-	1,632
	Total funds	<u>42,905</u>	<u>12,743</u>	<u>55,648</u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement In Funds
	Unrestricted Funds			
	General Funds	112,244	99,501	12,743
	Total funds	<u>112,244</u>	<u>99,501</u>	<u>12,743</u>

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The Wilfred Bear Fund represents funds for the restricted use of assisting the placement of children with special needs or suffering hardship.



St Wilfrid's Pre-School
Detailed Statement of Financial Activities
For the year Ended 5th April 2024

	2024	2023
	£	£
Incoming Resources		
Voluntary Income		
Grants	-	-
Fees and Snacks	19,138	29,119
Funding	91,217	69,045
Milk Receipts	157	172
Other Income	1,727	2,112
	<u>112,239</u>	<u>100,448</u>
Investment Income		
Bank account interest	5	4
	<u>112,244</u>	<u>100,452</u>
Total incoming resources		
	<u>112,244</u>	<u>100,452</u>
Resources expended		
Support costs:		
Staff costs, including employers' national insurance	71,091	73,523
Insurance	938	891
Stationery and administration	45	202
Sundries	2,825	2,590
Furniture, nursery and garden	-	64
Repairs and Renewals	19	570
Training costs	128	70
Toys and Equipment	137	302
Leases	20,000	20,000
Activities and material costs	539	471
Dinner, snack and fruit	162	26
Uniforms	-	-
Milk	880	790
Speech Therapy	-	-
Accountancy fees	852	822
Computer costs	1,543	1,062
Cleaning material	292	231
Play equipment depreciation	-	-
Computer equipment depreciation	-	-
Subscriptions and donations	50	125
	<u>99,501</u>	<u>101,738</u>
Total resources expended		
	<u>99,501</u>	<u>101,738</u>
Net Income/(expenditure)		
	<u>12,743</u>	<u>(1,286)</u>



ST WILFRID'S PRE-SCHOOL

England & Wales - Charity number 1027964

Accounts

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2023



St Wilfrid's Pre-School
Contents of the Financial Statements
For the year Ended 5th April 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8



St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2023

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2023. The Trustees adopted at their Annual General Meeting on the 6th October 2014 the provisions of the Model Pre-School Learning Constitution 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1027964

Principal Address
Greenbank Lane
Greenbank
Hartford
Northwich
Cheshire CW8 1JW

Trustees
Mrs S Wild
Mrs S Jobling
Mrs S Cragg
Mrs C Priestley
Mrs E Moores
Mr M Smith

Independent Examiner
Griffin Accountants
Griffin Suite
T1 Adelphi Mill
Grimshaw Lane
Bollington
Macclesfield
Cheshire
SK10 5JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 11th October 1993 as amended on 17 September 2001.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

ON BEHALF OF THE BOARD

Trustee

14th November 2023



St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2023

I report on the accounts for the year ended 5th April 2023 set out on pages three to seven.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention.

- (1) which gives me reasonable cause to believe that, in any material aspect, the requirements
- to keep accounting records in accordance with Section 41 of the 1993 Act, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.
- (2) have not been met: or
to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Griffin Accountants
Griffin Suite, T1 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
14th November 2023



St Wilfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Notes				
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	100,448	-	100,448	102,061
Investment Income	2 4	-	4	3
Total incoming resources	<u>100,452</u>	<u>-</u>	<u>100,452</u>	<u>102,064</u>
Resources expended				
Other resources expended	101,738	-	101,738	88,531
Net incoming resources	<u>(1,286)</u>	<u>-</u>	<u>(1,286)</u>	<u>13,533</u>
Reconciliation of funds				
Total funds brought forward	<u>42,559</u>	<u>1,632</u>	<u>44,191</u>	<u>30,658</u>
Total funds carried forward	<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>

The notes part of these financial statements



St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed assets					
Tangible assets	5	-	-	-	-
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		42,095	1,632	43,727	44,983
		<u>42,095</u>	<u>1,632</u>	<u>43,727</u>	<u>44,983</u>
Creditors					
Amounts falling due within one year	7	822	-	822	792
Net current assets		<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>
Total assets less Current liabilities		<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>
Net asset		<u><u>41,273</u></u>	<u><u>1,632</u></u>	<u><u>42,905</u></u>	<u><u>44,191</u></u>
Funds					
Unrestricted funds	8			41,273	42,559
Restricted funds	8			1,632	1,632
Total funds				<u><u>42,905</u></u>	<u><u>44,191</u></u>

The financial statement were approved by the Board of Trustees on the 2nd November 2023 and were signed on 26th November 202 its behalf by:

Trustee

The notes part of these financial statements



St Wilfrid's Pre-School
Notes to the Financial Statements
For the year Ended 5th April 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Play equipment and Leasehold Expenditures	10% on cost
Computer Equipment	25% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank account interest	<u>£4</u>	<u>£3</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2023 nor year ended 5th April 2022.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2023.



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2023

4	Staff Costs		2023 £	2022 £
	Wages and salaries		<u>73,523</u>	<u>63,225</u>
5	Tangible Fixed Assets			
		Play Equipment & Leasehold Improvements	Computer Equipment	Totals
	Cost	£	£	£
	As at 6th April 2022	19,396	13,771	33,167
	Additions	-	-	-
	As at 5th April 2023	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Depreciation			
	As at 6th April 2022	19,396	13,771	33,167
	Charge for the year	-	-	-
	As at 5th April 2023	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Net Book Value			
	As at 5th April 2023	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2022	<u>-</u>	<u>-</u>	<u>-</u>
6	Debtors: Amounts falling due within one year		2023 £	2022 £
	Other debtors		<u>-</u>	<u>-</u>
7	Creditors: Amounts falling due within one year		2023 £	2022 £
	Other creditors		822	792
	Advanced Fees		-	-
			<u>822</u>	<u>792</u>



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2023

8	Movement in Funds	At 06.04.2022 £	Net Movement In Funds £	At 05.04.2023 £
	Unrestricted Funds			
	General Funds	42,559	(1,286)	41,273
	Restricted Funds			
	The Wilfred Bear Fund	1,632	-	1,632
	Total funds	<u>44,191</u>	<u>(1,286)</u>	<u>42,905</u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement In Funds
	Unrestricted Funds			
	General Funds	100,452	101,738	(1,286)
	Total funds	<u>100,452</u>	<u>101,738</u>	<u>(1,286)</u>

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The Wilfred Bear Fund represents funds for the restricted use of assisting the placement of children with special needs or suffering hardship.



St Wilfrid's Pre-School
Detailed Statement of Financial Activities
For the year Ended 5th April 2023

	2023	2022
	£	£
Incoming Resources		
Voluntary Income		
Grants	-	-
Fees and Snacks	29,119	21,450
Funding	69,045	77,242
Milk Receipts	172	169
Other Income	2,112	3,201
	<u>100,448</u>	<u>102,061</u>
Investment Income		
Bank account interest	4	3
Total incoming resources	<u>100,452</u>	<u>102,064</u>
Resources expended		
Support costs:		
Staff costs, including employers' national insurance	73,523	63,225
Insurance	891	853
Stationery and administration	202	118
Sundries	2,590	2,040
Furniture, nursery and garden	64	-
Repairs and Renewals	570	10
Training costs	70	171
Toys and Equipment	302	440
Leases	20,000	17,000
Activities and material costs	471	605
Dinner, snack and fruit	26	-
Uniforms	0	474
Milk	790	729
Speech Therapy	-	-
Accountancy fees	822	792
Computer costs	1,062	1,586
Cleaning material	231	363
Play equipment depreciation	-	-
Computer equipment depreciation	-	-
Subscriptions and donations	125	125
Total resources expended	<u>101,738</u>	<u>88,531</u>
Net Income/(expenditure)	<u>(1,286)</u>	<u>13,533</u>



ST WILFRID'S PRE-SCHOOL

England & Wales - Charity number 1027964

Accounts

REGISTERED CHARITY NUMBER: 1027964

**St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2022**

St Wilfrid's Pre-School
Contents of the Financial Statements
For the year Ended 5th April 2022

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

**St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2022**

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2022. The Trustees adopted at their Annual General Meeting on the 6th October 2014 the provisions of the Model Pre-School Learning Constitution 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1027964

Principal Address
Greenbank Lane
Greenbank
Hartford
Northwich
Cheshire CWB 1JW

Trustees
Mrs C Priestley
Mr C Brearley
Mr M Smith
Mrs E Moores
Mrs A Reed

Independent Examiner

Griffin Accountants
Griffin Suite
T1 Adelphi Mill
Grimshaw Lane
Bollington
Macclesfield
Cheshire
SK10 5JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 11th October 1993 as amended on 17 September 2001.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

ON BEHALF OF THE BOARD

Trustee

2nd November 2022

St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2022

I report on the accounts for the year ended 5th April 2022 set out on pages three to seven.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

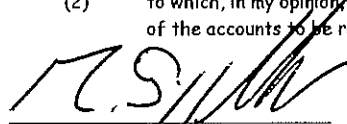
In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that, in any material aspect, the requirements

- to keep accounting records in accordance with Section 41 of the 1993 Act, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Griffin Accountants
Griffin Suite, T1 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
2nd November 2022

St Willfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Notes				
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	102,061	-	102,061	102,613
Investment Income	2 3	-	3	15
Total Incoming resources	<u>102,064</u>	<u>-</u>	<u>102,064</u>	<u>102,628</u>
Resources expended				
Other resources expended	88,531	-	88,531	87,667
Net Incoming resources	<u>13,533</u>	<u>-</u>	<u>13,533</u>	<u>14,961</u>
Reconciliation of funds				
Total funds brought forward	<u>29,026</u>	<u>1,632</u>	<u>30,658</u>	<u>15,697</u>
Total funds carried forward	<u>42,559</u>	<u>1,632</u>	<u>44,191</u>	<u>30,658</u>

The notes part of these financial statements

St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Fixed assets					
Tangible assets	5	-	-	-	-
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		43,351	1,632	44,983	31,420
		<u>43,351</u>	<u>1,632</u>	<u>44,983</u>	<u>31,420</u>
Creditors					
Amounts falling due within one year	7	792	-	792	762
Net current assets		<u>42,559</u>	<u>1,632</u>	<u>44,191</u>	<u>30,658</u>
Total assets less Current liabilities		<u>42,559</u>	<u>1,632</u>	<u>44,191</u>	<u>30,658</u>
Net asset		<u>42,559</u>	<u>1,632</u>	<u>44,191</u>	<u>30,658</u>
Funds					
Unrestricted funds	8			42,559	29,026
Restricted funds	8			1,632	1,632
Total funds				<u>44,191</u>	<u>30,658</u>

The financial statement were approved by the Board of Trustees on the 2nd November 2022 and were signed on 26th November 2022
its behalf by:

Trustee

The notes part of these financial statements

St Wilfrid's Pre-School
Notes to the Financial Statements
For the year Ended 5th April 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment and Leasehold Expenditures	10% on cost
Computer Equipment	25% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Bank account interest	<u>£3</u>	<u>£15</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2022 nor year ended 5th April 2021.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2022.

St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2022

4	Staff Costs		2022 £	2021 £
	Wages and salaries		<u>63,225</u>	<u>63,309</u>
5	Tangible Fixed Assets			
		Play Equipment & Leasehold Improvements	Computer Equipment	Totals
	Cost	£	£	£
	As at 6th April 2021	19,396	13,771	33,167
	Additions	-	-	-
	As at 5th April 2022	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Depreciation			
	As at 6th April 2021	19,396	13,771	33,167
	Charge for the year	-	-	0
	As at 5th April 2022	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Net Book Value			
	As at 5th April 2022	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2021	<u>-</u>	<u>-</u>	<u>-</u>
6	Debtors: Amounts falling due within one year		2022 £	2021 £
	Other debtors		<u>-</u>	<u>-</u>
7	Creditors: Amounts falling due within one year		2022 £	2021 £
	Other creditors		792	762
	Advanced Fees		-	-
			<u>792</u>	<u>762</u>

St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2022

B	Movement in Funds			
		At	Net Movement	At
		06.04.2021	In Funds	05.04.2022
		£	£	£
	Unrestricted Funds			
	General Funds	29,026	13,533	42,559
	Restricted Funds			
	The Wilfred Bear Fund	1,632	-	1,632
	Total funds	<u><u>30,658</u></u>	<u><u>13,533</u></u>	<u><u>44,191</u></u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement In Funds
	Unrestricted Funds			
	General Funds	102,064	88,531	13,533
	Total funds	<u><u>102,064</u></u>	<u><u>88,531</u></u>	<u><u>13,533</u></u>

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The Wilfred Bear Fund represents funds for the restricted use of assisting the placement of children with special needs or suffering hardship.

St Wilfrid's Pre-School
Detailed Statement of Financial Activities
For the year Ended 5th April 2022

	2022	2021
	£	£
Incoming Resources		
Voluntary Income		
Grants	-	3,511
Fees and Snacks	21,450	22,799
Funding	77,242	75,496
Milk Receipts	169	140
Other Income	3,201	667
	<u>102,061</u>	<u>102,613</u>
Investment Income		
Bank account interest	3	15
Total incoming resources	<u>102,064</u>	<u>102,629</u>
Resources expended		
Support costs:		
Staff costs, including employers' national insurance	63,225	63,309
Insurance	853	951
Stationery and administration	118	109
Sundries	2,040	900
Furniture, nursery and garden	-	-
Repairs and Renewals	10	-
Training costs	171	162
Toys and Equipment	440	127
Leases	17,000	17,000
Activities and material costs	605	166
Dinner, snack and fruit	-	-
Uniforms	474	397
Milk	729	466
Speech Therapy	-	343
Accountancy fees	792	762
Computer costs	1,586	1,448
Cleaning material	363	383
Play equipment depreciation	-	-
Computer equipment depreciation	-	865
Subscriptions and donations	125	278
Total resources expended	<u>88,531</u>	<u>87,667</u>
Net Income/(expenditure)	<u>13,533</u>	<u>14,961</u>

ST WILFRID'S PRE-SCHOOL

England & Wales - Charity number 1027964

Accounts

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2021

St Wilfrid's Pre-School
Contents of the Financial Statements
For the year Ended 5th April 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2021

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2021. The Trustees adopted at their Annual General Meeting on the 6th October 2014 the provisions of the Model Pre-School Learning Constitution 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1027964

Principal Address
Greenbank Lane
Greenbank
Hartford
Northwich
Cheshire CW8 1JW

Trustees
Mrs C Priestley
Mr C Brearley
Mr M Smith
Ms E Moores
Mrs A Reed

Independent Examiner
Griffin Accountants
Griffin Suite
T1 Adelphi Mill
Grimshaw Lane
Bollington
Macclesfield
Cheshire
SK10 5JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 11th October 1993 as amended on 17 September 2001.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

ON BEHALF OF THE BOARD

Trustee

26th November 2021

St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2021

I report on the accounts for the year ended 5th April 2021 set out on pages three to seven.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act) and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

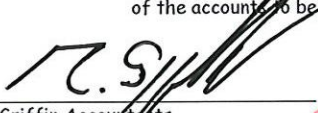
In connection with my examination, no matter has come to my attention.

(1) which gives me reasonable cause to believe that, in any material aspect, the requirements

- to keep accounting records in accordance with Section 41 of the 1993 Act, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act.

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Griffin Accountants
Griffin Suite, 41 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
26th November 2021



St Wilfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming resources					
Incoming resources from generated funds					
Voluntary Income		102,613	-	102,613	102,139
Investment Income	2	15	-	15	21
Total incoming resources		<u>102,628</u>	<u>-</u>	<u>102,628</u>	<u>102,160</u>
Resources expended					
Other resources expended					
		87,667	-	87,667	134,682
Net incoming resources		<u>14,961</u>	<u>-</u>	<u>14,961</u>	<u>(32,522)</u>
Reconciliation of funds					
Total funds brought forward		<u>14,065</u>	<u>1,632</u>	<u>15,697</u>	<u>48,219</u>
Total funds carried forward		<u>29,026</u>	<u>1,632</u>	<u>30,658</u>	<u>15,697</u>

The notes part of these financial statements

St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Fixed assets					
Tangible assets	5	-	-	-	865
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		<u>29,788</u>	<u>1,632</u>	<u>31,420</u>	<u>24,497</u>
		<u>29,788</u>	<u>1,632</u>	<u>31,420</u>	<u>24,497</u>
Creditors					
Amounts falling due within one year	7	762	-	762	9,664
Net current assets		<u>29,026</u>	<u>1,632</u>	<u>30,658</u>	<u>14,832</u>
Total assets less Current liabilities		<u>29,026</u>	<u>1,632</u>	<u>30,658</u>	<u>15,697</u>
Net asset		<u>29,026</u>	<u>1,632</u>	<u>30,658</u>	<u>15,697</u>
Funds					
Unrestricted funds	8			29,026	14,065
Restricted funds	8			1,632	1,632
Total funds				<u>30,658</u>	<u>15,697</u>

The financial statement were approved by the Board of Trustees on the 26th November 2021 and were signed on 26th November 20
its behalf by:

Trustee

The notes part of these financial statements

St Wilfrid's Pre-School
Notes to the Financial Statements
For the year Ended 5th April 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Play equipment and Leasehold Expenditures	10% on cost
Computer Equipment	25% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank account interest	<u>£15</u>	<u>£21</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2021 nor year ended 5th April 2020.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2021.

St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2021

4	Staff Costs		2021 £	2020 £
	Wages and salaries		<u>63,302</u>	<u>104,429</u>
5	Tangible Fixed Assets			
		Play Equipment & Leasehold Improvements	Computer Equipment	Totals
	Cost	£	£	£
	As at 6th April 2020	19,396	13,771	33,167
	Additions	-	-	-
	As at 5th April 2021	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Depreciation			
	As at 6th April 2020	19,396	12,906	32,302
	Charge for the year	-	865	865
	As at 5th April 2021	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Net Book Value			
	As at 5th April 2021	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2020	<u>-</u>	<u>865</u>	<u>865</u>
6	Debtors: Amounts falling due within one year		2021 £	2020 £
	Other debtors		<u>-</u>	<u>-</u>
7	Creditors: Amounts falling due within one year		2021 £	2020 £
	Other creditors		762	750
	Advanced Fees		-	8,914
			<u>762</u>	<u>9,664</u>

St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2021

8	Movement in Funds	At 06.04.2020 £	Net Movement In Funds £	At 05.04.2021 £
	Unrestricted Funds			
	General Funds	14,065	14,961	29,026
	Restricted Funds			
	The Wilfred Bear Fund	1,632	-	1,632
	Total funds	<u>15,697</u>	<u>14,961</u>	<u>30,658</u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement In Funds
	Unrestricted Funds			
	General Funds	102,628	87,667	14,961
	Total funds	<u>102,628</u>	<u>87,667</u>	<u>14,961</u>

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The Wilfred Bear Fund represents funds for the restricted use of assisting the placement of children with special needs or suffering hardship.

St Wilfrid's Pre-School
Detailed Statement of Financial Activities
For the year Ended 5th April 2021

	2021	2020
	£	£
Incoming Resources		
Voluntary Income		
Grants	3,511	-
Fees and Snacks	22,799	16,014
Funding	75,496	82,405
Milk Receipts	140	119
Other Income	667	3,601
	<u>102,613</u>	<u>102,139</u>
Investment Income		
Bank account interest	15	21
Total incoming resources	<u>102,628</u>	<u>102,160</u>
Resources expended		
Support costs:		
Staff costs, including employers' national insurance	63,309	104,429
Insurance	951	1,395
Stationery and administration	109	257
Sundries	900	2,858
Furniture, nursery and garden	-	-
Repairs and Renewals	-	115
Training costs	162	226
Toys and Equipment	127	470
Leases	17,000	17,000
Activities and material costs	166	2,572
Dinner, snack and fruit	-	1,623
Uniforms	397	634
Milk	466	953
Speech Therapy	343	145
Accountancy fees	762	750
Computer costs	1,448	-
Cleaning material	383	-
Play equipment depreciation	-	-
Computer equipment depreciation	865	865
Subscriptions and donations	278	390
Total resources expended	<u>87,667</u>	<u>134,682</u>
Net Income/(expenditure)	<u>14,961</u>	<u>(32,522)</u>