

PRESTON BROOK PLAYGROUP

England & Wales · Charity number 1037168

Details

Status Registered

Legal form Other

Registered 1994-05-03

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

Contact

Address Preston Brook Village Hall
Sandy Lane
Preston Brook
Runcorn
WA7 3AW

Phone 01928897174

Email prestonbrookpreschool@googlemail.com

Activities

Objects: 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

Activities: REGISTERED WITH OFSTED, PRESTON BROOK PRE-SCHOOL PROVIDES EDUCATION FOR PRE-SCHOOL CHILDREN AGED 2YEARS TO 5 YEARS.

Classification

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

Geography

- Halton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£180,119	£151,592	-	-
2024-08-31	£101,688	£100,708	-	-
2023-08-31	£101,688	£100,708	-	-
2022-08-31	£127,945	£118,301	-	-
2021-08-31	£107,114	£82,682	-	-
2020-08-31	£43,608	£45,361	-	-

Trustees

Name	Role	Appointed
JOANNA COUSINS	Chair	2015-03-26
Dr Vicki Gallant		2025-10-20
Emily Gould		2025-10-20
SARAH WILLIAMS		2016-02-01
Taheera Allahar-Valkova		2025-10-20

PRESTON BROOK PLAYGROUP

England & Wales - Charity number 1037168

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Preston Brook Playschool**

Preston Brook Playschool

**Contents of the Financial Statements
for the Year Ended 31 August 2025**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity 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 group and by:

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.

Encouraging the study needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance, the EYFS guidelines and the offering of enhanced provision as and when required.

Public benefit

In setting our objectives and planning our activities our committee have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

A good year at Pre-School as numbers started to increase throughout the year. We lost 16 children to big school.

We have now received guidance from the Government re the new funding hours for eligible 2 3 and 4 year olds. £5.19 = 3-4 years old. £7.91 for 2-year-olds. This will hopefully have a positive impact on the Pre-School ensuring the sustainability

We celebrated all our familiar festivals Harvest, Apple Day Diwali, Nativity World Book Day Sports Day and Graduation.

Sarah had applied for a Grant from Creamfields, and we were successful receiving £750. We used the money to have DYAS Dance Academy come to Pre-School and carry out dance sessions. We held a fabulous Creamfields Festival in Pre-School. Parents attended the event a great time was had by all.

Sarah again applied for another grant from HBC. Halton 50 Culture Grant. We held a Bunny Performance again the dance academy came. The performance was just lovely the Mayor of Halton attended and enjoyed the whole event. We received a lovely thank you card from the Mayor.

We welcomed Sharon from pmgroup-global who came and completed voluntary hours in the Pre-School tidying and planting flowers.

We used funding to welcome Rugby Tots Gilly Phonics and Yoga Lynn who carried out additional sessions with us. Nannie Winnie continued to cook with us and Halton Library staff came to read stories.

We also welcomed the New Vicar from Daresbury Church to Pre-School. We held a Room on the Broom Day children and staff all dressed up. One of the children's parents brought cakes and a pinata for the children to enjoy.

We loved having the Monks from the local Temple visit us.

A couple of staff left securing promotion roles. These were replaced by new staff members.

Staff completed necessary SEN paperwork

At Easter time we held our fabulous Easter bonnet parade

We celebrated Mother's Day and St Georges Day.

Teachers came to visit our school leavers.

The Dentist visited promoting Oral Health.

We held non uniform days to fund raise

We had a fabulous Sports Day.

We celebrated Day of the Candles Chinese New Year and Eid/Ramadan

We received another grant from HBC and used the money to celebrate VE Day this was a very special event. Children's Grandparents joined us enjoying afternoon tea and decorating commemorative plates. The local History group also came to support the event. We completed an army obstacle course in the garden. We listened to old war time songs and the event was wonderful.

We had a lovely Graduation Ceremony and raised much needed funds.at the end of the year

Local business have continued to support the Pre-School including Asda and Morrisons.

A local village resident was Father Christmas at the party.

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2025

We purchased a greenhouse from the gardening grant.

Staff attended relevant /updated training for Safeguarding and First Aid

In April we had an OFSTED Inspection achieving a GOOD Outcome. The staff worked so hard to achieve.

We supported the local Work Experience programme. All Wellcomm and Ready for Reception was completed.

We are continuing to concentrate our recruitment efforts on taking 2-year-old children as they will remain longer at Pre-School with us, however, it must be noted here that 2-year-old children require a higher adult ratio therefore possibly meaning we will have to employ a further member of staff which will have a financial impact.

We have once again been successful in our Aims and Objectives.

FINANCIAL REVIEW

Financial position

The Pre School Manager recognises that we are in a much better financial position than the last few years.

Reserves policy

The Committee has decided, because of the dependence on grant funding, to set the level of reserves at £20,000. At the end of the financial year, the reserves are £92,412 which is above the required level. Given that we are aware that pupil numbers may fluctuate in future academic year, it is the intention of the committee to allow the reserves to be used to support the effective running of the preschool and to benefit the pupils.

Going concern

During the year, the level of funding from the local authority has increased due to a rise in numbers of pupils. The trustees are aware that whilst numbers remain good for the academic year and are likely to remain stable, the number of school leavers may well have a significant impact in the next academic year. At this time the charity is still seen as a going concern.

FUTURE PLANS

The Chair each year holds Supervision sessions with the Manager of the Pre-School - it is at this time that objectives are put in place for achievement during the course of the next academic year. Regular emails and phone calls are exchanged between the Chairperson and the Pre-School Manager. The Chairperson ensures the Manager receives support and guidance.

Some of the key objectives set and outlined for achievement in the 2023/24 academic year included:

- Continue to maintain positive relationships with all statutory bodies, local authority and local community groups to further promote the pre-school setting.
- Continue to seek and apply for Area Forum Grant funding and additional funding opportunities to purchase resources and equipment for Good Level of Development resources.
- Continue to form new relationships with local schools and other settings.
- Continue to offer 30 hours to three and four year olds.
- Continual review of all statutory responsibilities in order to achieve an outstanding Ofsted inspection.
- Evaluation and redrafting of the ongoing three-year setting improvement plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's constitution was originally adopted on 22 September 1993. However, the charity has since adopted the Pre-school Learning Alliance Model Pre-school Constitution 2011 and is a member of the Pre-school Learning Alliance.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee ("the Committee"). The members of the committee are also the Trustees of the charity.

The minimum number of Committee members shall be 5, with a maximum of 12, together with up to 3 co-opted members. The Committee shall consist of:

- a) a Chair, a Treasurer and a Secretary ("the Officer"); and
- b) not less than 2 nor more than 9 other elected Members; and
- c) if the Committee decides it can co-opt up to 3 further Members on to the Committee at any time after the AGM.

Committee members shall be elected for one year at the AGM. Retiring Committee members are eligible for re-election unless they have already served in any capacity for ten consecutive years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037168

Principal address

FAO:- Pre-school Manager
Preston Brook Village Hall
Sandy Lane
Preston Brook, Runcorn
Cheshire
WA7 3AW

Trustees

J Cousins Chairperson
S Williams Pre-school Manager
S Griffiths
L Ball
C Ball
L Stewart

Independent Examiner

Hayley Jardine BFP ACA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2025

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Williams', is written over a light grey rectangular background.

S Williams - Trustee

**Independent Examiner's Report to the Trustees of
Preston Brook Playschool**

Independent examiner's report to the trustees of Preston Brook Playschool

I report to the charity trustees on my examination of the accounts of Preston Brook Playschool (the Trust) for the year ended 31 August 2025.

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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Hayley Jardine BFP ACA

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

15 April 2026

Preston Brook Playschool

**Statement of Financial Activities
for the Year Ended 31 August 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	20,386	24,432
Charitable activities			
Nursery education	5	157,271	109,056
Other trading activities	3	1,581	996
Investment income	4	881	909
Total		180,119	135,393
 EXPENDITURE ON			
Raising funds		6,346	7,731
Charitable activities			
Nursery education		145,246	129,427
Total		151,592	137,158
 NET INCOME/(EXPENDITURE)		 28,527	 (1,765)
 RECONCILIATION OF FUNDS			
Total funds brought forward		63,885	65,650
 TOTAL FUNDS CARRIED FORWARD		 92,412	 63,885

The notes form part of these financial statements

Preston Brook Playschool

**Balance Sheet
31 August 2025**

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
CURRENT ASSETS			
Debtors	8	4,057	5,279
Cash at bank and in hand		92,800	62,258
		<u>96,857</u>	<u>67,537</u>
CREDITORS			
Amounts falling due within one year	9	(4,445)	(3,652)
		<u>92,412</u>	<u>63,885</u>
NET CURRENT ASSETS			
		<u>92,412</u>	<u>63,885</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>92,412</u>	<u>63,885</u>
NET ASSETS			
		<u>92,412</u>	<u>63,885</u>
FUNDS	11		
Unrestricted funds		92,412	63,885
TOTAL FUNDS		<u>92,412</u>	<u>63,885</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:



S Williams - Trustee

Preston Brook Playschool

Notes to the Financial Statements for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the current financial statements.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Taxation

The charity is exempt from tax on its charitable activities.

Preston Brook Playschool

Notes to the Financial Statements - continued for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	170	34
Fees	19,744	22,355
Activities	413	1,582
Uniforms	59	461
	<u>20,386</u>	<u>24,432</u>

3. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	<u>1,581</u>	<u>996</u>

4. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	<u>881</u>	<u>909</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

5. INCOME FROM CHARITABLE ACTIVITIES

		31.8.25	31.8.24
		£	£
Grants	Activity Nursery education	<u>157,271</u>	<u>109,056</u>

Grants received, included in the above, are as follows:

		31.8.25	31.8.24
		£	£
Halton Borough Council		156,521	107,956
Area Forum		-	1,100
Creamfields Community Fund Grant		750	-
		<u>157,271</u>	<u>109,056</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

		31.8.25	31.8.24
		£	£
Trustees' salaries		27,375	34,824
Trustees' social security		3,565	-
Trustees' pensions paid		962	1,045
		<u>31,902</u>	<u>35,869</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

7. STAFF COSTS

		31.8.25	31.8.24
		£	£
Wages and salaries		111,354	104,176
Social security costs		5,729	-
Other pension costs		1,373	872
		<u>118,456</u>	<u>105,048</u>

The average monthly number of employees during the year was as follows:

		31.8.25	31.8.24
Full-time staff		2	2
Part-time staff		6	5
		<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.25	31.8.24
		£	£
	Other debtors	3,166	5,279
	Prepayments	891	-
		<u>4,057</u>	<u>5,279</u>
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.25	31.8.24
		£	£
	Other creditors	4,445	3,652
		<u>4,445</u>	<u>3,652</u>
10.	LEASING AGREEMENTS		
	Minimum lease payments under non-cancellable operating leases fall due as follows:		
		31.8.25	31.8.24
		£	£
	Within one year	18,113	18,113
	Between one and five years	27,169	45,281
		<u>45,282</u>	<u>63,394</u>
11.	MOVEMENT IN FUNDS		
		Net	
		movement	At
	At 1.9.24	in funds	31.8.25
	£	£	£
	Unrestricted funds		
	General fund	63,885	28,527
		<u>63,885</u>	<u>92,412</u>
	TOTAL FUNDS	<u>63,885</u>	<u>92,412</u>
		<u>63,885</u>	<u>92,412</u>
	Net movement in funds, included in the above are as follows:		
		Incoming	Resources
		resources	expended
		£	£
	Unrestricted funds		Movement
	General fund	180,119	in funds
		<u>180,119</u>	£
		<u>180,119</u>	<u>28,527</u>
	TOTAL FUNDS	<u>180,119</u>	<u>28,527</u>
		<u>180,119</u>	<u>28,527</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	65,650	(1,765)	63,885
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,650</u>	<u>(1,765)</u>	<u>63,885</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,393	(137,158)	(1,765)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>135,393</u>	<u>(137,158)</u>	<u>(1,765)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	65,650	26,762	92,412
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,650</u>	<u>26,762</u>	<u>92,412</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,512	(288,750)	26,762
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>315,512</u>	<u>(288,750)</u>	<u>26,762</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

12. RELATED PARTY DISCLOSURES

The Pre-school Manager is also a trustee and receives a salary regarding this employment.

A number of trustees are also users of the services of the Pre-school as their children attend the Pre-school. All transactions regarding fees are at arms length and no trustee receives any benefits as a result of their role as a trustee.

13. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,334 (2024: £1,917).

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	170	34
Fees	19,744	22,355
Activities	413	1,582
Uniforms	59	461
	20,386	24,432
Other trading activities		
Fundraising events	1,581	996
Investment income		
Deposit account interest	881	909
Charitable activities		
Grants	157,271	109,056
	180,119	135,393
EXPENDITURE		
Raising donations and legacies		
Activity expenses	5,337	4,519
Uniforms	1,009	3,197
Fundraising costs	-	15
	6,346	7,731
Charitable activities		
Trustees' salaries	27,375	34,824
Trustees' social security	3,565	-
Trustees' pensions paid	962	1,045
Wages	83,979	69,352
Social security	2,164	-
Pensions	1,373	872
Other operating leases	17,067	16,453
Insurance	570	-
Telephone & broadband	694	620
Stationery	253	132
Staff training	739	79
Equipment & toys	1,325	1,397
Refreshments	1,113	1,170
Carried forward	141,179	125,944

This page does not form part of the statutory financial statements

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	31.8.25 £	31.8.24 £
Charitable activities		
Brought forward	141,179	125,944
Computers and software	423	-
	141,602	125,944
Support costs		
Management		
Sundries	519	898
Maintenance	622	-
	1,141	898
Finance		
Bank charges	149	72
Governance costs		
Independent Examiners fee	640	1,200
Professional fees	1,714	1,313
	2,354	2,513
Total resources expended	151,592	137,158
Net income/(expenditure)	28,527	(1,765)

This page does not form part of the statutory financial statements

PRESTON BROOK PLAYGROUP

England & Wales - Charity number 1037168

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Preston Brook Playschool**

Preston Brook Playschool

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity 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 group and by:

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.

Encouraging the study needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance, the EYFS guidelines and the offering of enhanced provision as and when required.

Public benefit

In setting our objectives and planning our activities, our Committee have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A good year at Pre-School as numbers started to increase throughout the year. We lost 14 children to big school. We returned with good numbers. We are awaiting further guidance from Government re the new funding hours for eligible 2 years. This will hopefully have a positive impact on the Pre-School ensuring the sustainability

We celebrated all our familiar festivals Harvest, Apple Day Diwali, Nativity World book Day Sports Day and Graduation. We celebrated the Kings Coronation this was a fabulous event supported by a Grant from HBC that Sarah applied for. We even made the Runcorn news with photos of the children dressed as the King. At Easter time we held our fabulous Easter bonnet parade

We celebrated Mother's Day and St Georges Day.

Teachers came to visit our school leavers.

The Dentist visited promoting Oral Health.

We held Non uniform days to fund raise

We had a fabulous Sports Day.

We had a lovely Graduation Ceremony and raised much needed funds

We are continuing to concentrate our recruitment efforts on taking 2-year-old children as they will remain longer at Pre-School with us, however, it must be noted here that 2-year-old children require a higher adult ratio therefore possibly meaning we will have to employ a further member of staff which will have a financial impact.

We have once again been successful in our Aims and Objectives.

FINANCIAL REVIEW

Financial position

The Pre School Manager recognises that we are in a much better financial position than the last few years.

Obviously, we had the worry of the significant rent increase from the Village Hall Trustees this year to contend with. We are pleased that after the lengthy discussions we were able to reduce the increase to a more manageable amount.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2023

FINANCIAL REVIEW

Reserves policy

The Committee has decided, because of the dependence on grant funding, to set the level of reserves at £20,000. At the end of the financial year, the reserves are £65,650 which is above the required level. Given that we are aware that pupil numbers may fluctuate in future academic year, it is the intention of the committee to allow the reserves to be used to support the effective running of the preschool and to benefit the pupils.

Going concern

During the year, the level of funding from the local authority has increased due to a rise in numbers of pupils. The trustees are aware that whilst numbers remain good for the academic year and are likely to remain stable, the number of school leavers may well have a significant impact in the next academic year. At this time the charity is still seen as a going concern.

FUTURE PLANS

The Chair each year holds Supervision sessions with the Manager of the Pre-School - it is at this time that objectives are put in place for achievement during the course of the next academic year. Regular emails and phone calls are exchanged between the Chairperson and the Pre-School Manager. The Chairperson ensures the Manager receives support and guidance.

Some of the key objectives set and outlined for achievement in the 2023/24 academic year included:

- Continue to maintain positive relationships with all statutory bodies, local authority and local community groups to further promote the pre-school setting.
- Continue to seek and apply for Area Forum Grant funding and additional funding opportunities to purchase resources and equipment for Good Level of Development resources.
- Continue to form new relationships with local schools and other settings.
- Continue to offer 30 hours to three and four year olds.
- Continual review of all statutory responsibilities in order to achieve an outstanding Ofsted inspection.
- Evaluation and redrafting of the ongoing three-year setting improvement plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's constitution was originally adopted on 22 September 1993. However, the charity has since adopted the Pre-school Learning Alliance Model Pre-school Constitution 2011 and is a member of the Pre-school Learning Alliance.

Organisational structure

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee ("the Committee"). The members of the committee are also the Trustees of the charity.

The minimum number of Committee members shall be 5, with a maximum of 12, together with up to 3 co-opted members. The Committee shall consist of:

- a) a Chair, a Treasurer and a Secretary ("the Officer"); and
- b) not less than 2 nor more than 9 other elected Members; and
- c) if the Committee decides it can co-opt up to 3 further Members on to the Committee at any time after the AGM.

Committee members shall be elected for one year at the AGM. Retiring Committee members are eligible for re-election unless they have already served in any capacity for ten consecutive years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037168

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2023

Principal address

FAO:- Pre-school Manager
Preston Brook Village Hall
Sandy Lane
Preston Brook, Runcorn
Cheshire
WA7 3AW

Trustees

J Cousins Chairperson
S Williams Pre-school Manager
S Griffiths
L Ball
C Ball
L Stewart

Independent Examiner

Janine Boyo
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:



S Williams - Trustee

**Independent Examiner's Report to the Trustees of
Preston Brook Playschool**

Independent examiner's report to the trustees of Preston Brook Playschool

I report to the charity trustees on my examination of the accounts of Preston Brook Playschool (the Trust) for the year ended 31 August 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Janine Boyo

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

31 January 2024

Preston Brook Playschool

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

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	20,350	17,581
Charitable activities			
Nursery education	5	78,105	109,712
Other trading activities	3	2,744	428
Investment income	4	489	19
Other income		-	205
Total		101,688	127,945
 EXPENDITURE ON			
Raising funds		1,513	1,409
Charitable activities			
Nursery education		99,195	115,123
Other		-	1,769
Total		100,708	118,301
 NET INCOME		 980	 9,644
 RECONCILIATION OF FUNDS			
Total funds brought forward		64,670	55,026
 TOTAL FUNDS CARRIED FORWARD		 65,650	 64,670

The notes form part of these financial statements

Preston Brook Playschool

**Balance Sheet
31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Debtors	8	13,523	2,279
Cash at bank and in hand		53,282	74,150
		<u>66,805</u>	<u>76,429</u>
CREDITORS			
Amounts falling due within one year	9	(1,155)	(11,759)
		<u>65,650</u>	<u>64,670</u>
NET CURRENT ASSETS			
		<u>65,650</u>	<u>64,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>65,650</u>	<u>64,670</u>
NET ASSETS			
		<u>65,650</u>	<u>64,670</u>
FUNDS			
Unrestricted funds	10	<u>65,650</u>	<u>64,670</u>
TOTAL FUNDS			
		<u>65,650</u>	<u>64,670</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:



S Williams - Trustee

Preston Brook Playschool

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the current financial statements.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

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.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Donations	96	215
Fees	20,239	17,127
Activities	15	65
Uniforms	-	174
	20,350	17,581
	20,350	17,581

3. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	2,744	428
	2,744	428
	2,744	428

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	489	19
	489	19
	489	19

5. INCOME FROM CHARITABLE ACTIVITIES

	31.8.23	31.8.22
	£	£
Activity		
Grants	78,105	109,712
	78,105	109,712
	78,105	109,712

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Halton Borough Council	77,715	109,382
HBC Jubilee grant	390	330
	78,105	109,712
	78,105	109,712

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.23	31.8.22
	£	£
Trustees' salaries	20,099	26,111
Trustees' pensions paid	603	906
	<u>20,702</u>	<u>27,017</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

7. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	75,837	90,382
Other pension costs	553	96
	<u>76,390</u>	<u>90,478</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Full-time staff	2	2
Part-time staff	4	6
	<u>6</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other debtors	13,523	2,279
	<u>13,523</u>	<u>2,279</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Taxation and social security	-	232
Other creditors	1,155	11,527
	1,155	11,759
	1,155	11,759

10. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	64,670	980	65,650
	64,670	980	65,650
TOTAL FUNDS	64,670	980	65,650

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,688	(100,708)	980
	101,688	(100,708)	980
TOTAL FUNDS	101,688	(100,708)	980

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	55,026	9,644	64,670
	55,026	9,644	64,670
TOTAL FUNDS	55,026	9,644	64,670

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	127,945	(118,301)	9,644
	127,945	(118,301)	9,644
TOTAL FUNDS	127,945	(118,301)	9,644

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	55,026	10,624	65,650
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,026</u>	<u>10,624</u>	<u>65,650</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,633	(219,009)	10,624
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>229,633</u>	<u>(219,009)</u>	<u>10,624</u>

11. RELATED PARTY DISCLOSURES

The Pre-school Manager is also a trustee and receives a salary regarding this employment.

A number of trustees are also users of the services of the Pre-school as their children attend the Pre-school. All transactions regarding fees are at arms length and no trustee receives any benefits as a result of their role as a trustee.

12. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,156 (2022: £1,002).

Preston Brook Playschool

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

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	96	215
Fees	20,239	17,127
Activities	15	65
Uniforms	-	174
	20,350	17,581
Other trading activities		
Fundraising events	2,744	428
Investment income		
Deposit account interest	489	19
Charitable activities		
Grants	78,105	109,712
Other income		
Other income	-	205
	101,688	127,945
Total incoming resources		
 EXPENDITURE		
Raising donations and legacies		
Activity expenses	1,382	33
Uniforms	116	444
Fundraising costs	15	932
	1,513	1,409
Charitable activities		
Trustees' salaries	20,099	26,111
Trustees' pensions paid	603	906
Wages	55,738	64,271
Pensions	553	96
Other operating leases	17,268	16,081
Insurance	-	1,207
Telephone & broadband	557	471
Stationery	244	167
Staff training	246	1,146
Equipment & toys	1,074	368
Consumables	75	-
Refreshments	1,063	1,701
Computers and software	-	685
	97,520	113,210

This page does not form part of the statutory financial statements

Preston Brook Playschool

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

	31.8.23	31.8.22
	£	£
Support costs		
Management		
Sundries	460	1,125
Data protection	-	376
Subscription & donations	-	16
	<u>460</u>	<u>1,517</u>
Finance		
Bank charges	72	72
Governance costs		
Independent Examiners fee	-	1,030
Professional fees	1,143	1,063
	<u>1,143</u>	<u>2,093</u>
Total resources expended	<u>100,708</u>	<u>118,301</u>
Net income	<u>980</u>	<u>9,644</u>

This page does not form part of the statutory financial statements

PRESTON BROOK PLAYGROUP

England & Wales - Charity number 1037168

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Preston Brook Playschool**

Preston Brook Playschool

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity 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 group and by:

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.

Encouraging the study needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance, the EYFS guidelines and the offering of enhanced provision as and when required.

Public benefit

In setting our objectives and planning our activities, our Committee have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A good year at Pre-School as numbers started to increase throughout the year. We lost 14 children to big school. We returned with good numbers. We are awaiting further guidance from Government re the new funding hours for eligible 2 years. This will hopefully have a positive impact on the Pre-School ensuring the sustainability

We celebrated all our familiar festivals Harvest, Apple Day Diwali, Nativity World book Day Sports Day and Graduation. We celebrated the Kings Coronation this was a fabulous event supported by a Grant from HBC that Sarah applied for. We even made the Runcorn news with photos of the children dressed as the King. At Easter time we held our fabulous Easter bonnet parade

We celebrated Mother's Day and St Georges Day.

Teachers came to visit our school leavers.

The Dentist visited promoting Oral Health.

We held Non uniform days to fund raise

We had a fabulous Sports Day.

We had a lovely Graduation Ceremony and raised much needed funds

We are continuing to concentrate our recruitment efforts on taking 2-year-old children as they will remain longer at Pre-School with us, however, it must be noted here that 2-year-old children require a higher adult ratio therefore possibly meaning we will have to employ a further member of staff which will have a financial impact.

We have once again been successful in our Aims and Objectives.

FINANCIAL REVIEW

Financial position

The Pre School Manager recognises that we are in a much better financial position than the last few years.

Obviously, we had the worry of the significant rent increase from the Village Hall Trustees this year to contend with. We are pleased that after the lengthy discussions we were able to reduce the increase to a more manageable amount.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2023

FINANCIAL REVIEW

Reserves policy

The Committee has decided, because of the dependence on grant funding, to set the level of reserves at £20,000. At the end of the financial year, the reserves are £65,650 which is above the required level. Given that we are aware that pupil numbers may fluctuate in future academic year, it is the intention of the committee to allow the reserves to be used to support the effective running of the preschool and to benefit the pupils.

Going concern

During the year, the level of funding from the local authority has increased due to a rise in numbers of pupils. The trustees are aware that whilst numbers remain good for the academic year and are likely to remain stable, the number of school leavers may well have a significant impact in the next academic year. At this time the charity is still seen as a going concern.

FUTURE PLANS

The Chair each year holds Supervision sessions with the Manager of the Pre-School - it is at this time that objectives are put in place for achievement during the course of the next academic year. Regular emails and phone calls are exchanged between the Chairperson and the Pre-School Manager. The Chairperson ensures the Manager receives support and guidance.

Some of the key objectives set and outlined for achievement in the 2023/24 academic year included:

- Continue to maintain positive relationships with all statutory bodies, local authority and local community groups to further promote the pre-school setting.
- Continue to seek and apply for Area Forum Grant funding and additional funding opportunities to purchase resources and equipment for Good Level of Development resources.
- Continue to form new relationships with local schools and other settings.
- Continue to offer 30 hours to three and four year olds.
- Continual review of all statutory responsibilities in order to achieve an outstanding Ofsted inspection.
- Evaluation and redrafting of the ongoing three-year setting improvement plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's constitution was originally adopted on 22 September 1993. However, the charity has since adopted the Pre-school Learning Alliance Model Pre-school Constitution 2011 and is a member of the Pre-school Learning Alliance.

Organisational structure

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee ("the Committee"). The members of the committee are also the Trustees of the charity.

The minimum number of Committee members shall be 5, with a maximum of 12, together with up to 3 co-opted members. The Committee shall consist of:

- a) a Chair, a Treasurer and a Secretary ("the Officer"); and
- b) not less than 2 nor more than 9 other elected Members; and
- c) if the Committee decides it can co-opt up to 3 further Members on to the Committee at any time after the AGM.

Committee members shall be elected for one year at the AGM. Retiring Committee members are eligible for re-election unless they have already served in any capacity for ten consecutive years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037168

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2023

Principal address

FAO:- Pre-school Manager
Preston Brook Village Hall
Sandy Lane
Preston Brook, Runcorn
Cheshire
WA7 3AW

Trustees

J Cousins Chairperson
S Williams Pre-school Manager
S Griffiths
L Ball
C Ball
L Stewart

Independent Examiner

Janine Boyo
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:



S Williams - Trustee

**Independent Examiner's Report to the Trustees of
Preston Brook Playschool**

Independent examiner's report to the trustees of Preston Brook Playschool

I report to the charity trustees on my examination of the accounts of Preston Brook Playschool (the Trust) for the year ended 31 August 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Janine Boyo

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

31 January 2024

Preston Brook Playschool

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

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	20,350	17,581
Charitable activities			
Nursery education	5	78,105	109,712
Other trading activities	3	2,744	428
Investment income	4	489	19
Other income		-	205
Total		101,688	127,945
 EXPENDITURE ON			
Raising funds		1,513	1,409
Charitable activities			
Nursery education		99,195	115,123
Other		-	1,769
Total		100,708	118,301
 NET INCOME		 980	 9,644
 RECONCILIATION OF FUNDS			
Total funds brought forward		64,670	55,026
 TOTAL FUNDS CARRIED FORWARD		 65,650	 64,670

The notes form part of these financial statements

Preston Brook Playschool

**Balance Sheet
31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Debtors	8	13,523	2,279
Cash at bank and in hand		53,282	74,150
		<u>66,805</u>	<u>76,429</u>
CREDITORS			
Amounts falling due within one year	9	(1,155)	(11,759)
		<u>65,650</u>	<u>64,670</u>
NET CURRENT ASSETS			
		<u>65,650</u>	<u>64,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,650</u>	<u>64,670</u>
NET ASSETS		<u>65,650</u>	<u>64,670</u>
FUNDS	10		
Unrestricted funds		<u>65,650</u>	<u>64,670</u>
TOTAL FUNDS		<u>65,650</u>	<u>64,670</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:



S Williams - Trustee

Preston Brook Playschool

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the current financial statements.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

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.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.8.23	31.8.22
	£	£
Donations	96	215
Fees	20,239	17,127
Activities	15	65
Uniforms	-	174
	<u>20,350</u>	<u>17,581</u>

3. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	2,744	428
	<u>2,744</u>	<u>428</u>

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	489	19
	<u>489</u>	<u>19</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.8.23	31.8.22
	£	£
Grants	78,105	109,712
	<u>78,105</u>	<u>109,712</u>

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Halton Borough Council	77,715	109,382
HBC Jubilee grant	390	330
	<u>78,105</u>	<u>109,712</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.23	31.8.22
	£	£
Trustees' salaries	20,099	26,111
Trustees' pensions paid	603	906
	<u>20,702</u>	<u>27,017</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

7. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	75,837	90,382
Other pension costs	553	96
	<u>76,390</u>	<u>90,478</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Full-time staff	2	2
Part-time staff	4	6
	<u>6</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other debtors	13,523	2,279
	<u>13,523</u>	<u>2,279</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Taxation and social security	-	232
Other creditors	1,155	11,527
	<u>1,155</u>	<u>11,759</u>

10. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	64,670	980	65,650
	<u>64,670</u>	<u>980</u>	<u>65,650</u>
TOTAL FUNDS	<u>64,670</u>	<u>980</u>	<u>65,650</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,688	(100,708)	980
	<u>101,688</u>	<u>(100,708)</u>	<u>980</u>
TOTAL FUNDS	<u>101,688</u>	<u>(100,708)</u>	<u>980</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	55,026	9,644	64,670
	<u>55,026</u>	<u>9,644</u>	<u>64,670</u>
TOTAL FUNDS	<u>55,026</u>	<u>9,644</u>	<u>64,670</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,945	(118,301)	9,644
	<u>127,945</u>	<u>(118,301)</u>	<u>9,644</u>
TOTAL FUNDS	<u>127,945</u>	<u>(118,301)</u>	<u>9,644</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	55,026	10,624	65,650
TOTAL FUNDS	<u>55,026</u>	<u>10,624</u>	<u>65,650</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,633	(219,009)	10,624
TOTAL FUNDS	<u>229,633</u>	<u>(219,009)</u>	<u>10,624</u>

11. RELATED PARTY DISCLOSURES

The Pre-school Manager is also a trustee and receives a salary regarding this employment.

A number of trustees are also users of the services of the Pre-school as their children attend the Pre-school. All transactions regarding fees are at arms length and no trustee receives any benefits as a result of their role as a trustee.

12. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,156 (2022: £1,002).

Preston Brook Playschool

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

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	96	215
Fees	20,239	17,127
Activities	15	65
Uniforms	-	174
	20,350	17,581
Other trading activities		
Fundraising events	2,744	428
Investment income		
Deposit account interest	489	19
Charitable activities		
Grants	78,105	109,712
Other income		
Other income	-	205
	101,688	127,945
Total incoming resources		
 EXPENDITURE		
Raising donations and legacies		
Activity expenses	1,382	33
Uniforms	116	444
Fundraising costs	15	932
	1,513	1,409
Charitable activities		
Trustees' salaries	20,099	26,111
Trustees' pensions paid	603	906
Wages	55,738	64,271
Pensions	553	96
Other operating leases	17,268	16,081
Insurance	-	1,207
Telephone & broadband	557	471
Stationery	244	167
Staff training	246	1,146
Equipment & toys	1,074	368
Consumables	75	-
Refreshments	1,063	1,701
Computers and software	-	685
	97,520	113,210

This page does not form part of the statutory financial statements

Preston Brook Playschool

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

	31.8.23	31.8.22
	£	£
Support costs		
Management		
Sundries	460	1,125
Data protection	-	376
Subscription & donations	-	16
	<u>460</u>	<u>1,517</u>
Finance		
Bank charges	72	72
Governance costs		
Independent Examiners fee	-	1,030
Professional fees	1,143	1,063
	<u>1,143</u>	<u>2,093</u>
Total resources expended	<u>100,708</u>	<u>118,301</u>
Net income	<u>980</u>	<u>9,644</u>

This page does not form part of the statutory financial statements

PRESTON BROOK PLAYGROUP

England & Wales - Charity number 1037168

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
Preston Brook Playschool**

Preston Brook Playschool

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity 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 group and by:

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.

Encouraging the study needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance, the EYFS guidelines and the offering of enhanced provision as and when required.

Public benefit

In setting our objectives and planning our activities, our Committee have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A good year at Pre-School as numbers started to increase throughout the year. We lost 19 children to big school this obviously had a big impact on Pre-School and numbers need to increase to ensure the sustainability of Pre-School..

We celebrated all our familiar festivals Harvest, Apple Day Diwali, Nativity World book Day Sports Day and Graduation we welcomed Disco Dino and Bunny to Pre-School with parents donating funds to the Cancer charity.

At Easter time we held our fabulous Easter bonnet parade

We celebrated Mother's Day and St Georges Day.

Teachers came to visit our school leavers

The Dentist visited promoting Oral Health.

We held Non uniform days to fund raise

We had a fabulous Sports Day.

We had a lovely Graduation Ceremony and a fabulous school trip to Walton Hall gardens which parents attended

We are continuing to concentrate our recruitment efforts on taking 2-year-old children as they will remain longer at Pre-School with us, however, it must be noted here that 2-year-old children require a higher adult ratio therefore possibly meaning we will have to employ a further member of staff which will have a financial impact.

We have once again been successful in our Aims and Objectives.

FINANCIAL REVIEW

Financial position

The Pre School Manager recognises that we are in a much better financial position than the last few years.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2022

FINANCIAL REVIEW

Reserves policy

The Committee has decided, because of the dependence on grant funding, to set the level of reserves at £20,000. At the end of the financial year, the reserves are £64,670 which is above the required level. Given that we are aware that pupil numbers may fluctuate in future academic year, it is the intention of the committee to allow the reserves to be used to support the effective running of the preschool and to benefit the pupils.

Going concern

During the year, the level of funding from the local authority has increased due to a rise in numbers of pupils. The trustees are aware that whilst numbers for the 2021-22 academic year are likely to remain stable, the number of school leavers may well have a significant impact in the next academic year. At this time the charity is still seen as a going concern.

FUTURE PLANS

The Chair each year holds an annual appraisal with the Manager of the pre-school - it is at this time that objectives are put in place for achievement during the course of the next academic year. Regular emails and phone calls are exchanged between the Chairperson and the Pre-School Manager. The Chairperson ensures the Manager receives support and guidance.

Some of the key objectives set and outlined for achievement in the 2022/23 academic year included:

- Continue to maintain positive relationships with all statutory bodies, local authority and local community groups to further promote the pre-school setting.
- Continue to seek and apply for Area Forum Grant funding and additional funding opportunities to purchase resources and equipment for Good Level of Development resources.
- Continue to form new relationships with local schools and other settings.
- Continue to offer 30 hours to three and four year olds.
- Continual review of all statutory responsibilities in order to achieve an outstanding Ofsted inspection.
- Evaluation and redrafting of the ongoing three-year setting improvement plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's constitution was originally adopted on 22 September 1993. However, the charity has since adopted the Pre-school Learning Alliance Model Pre-school Constitution 2011 and is a member of the Pre-school Learning Alliance.

Organisational structure

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee ("the Committee"). The members of the committee are also the Trustees of the charity.

The minimum number of Committee members shall be 5, with a maximum of 12, together with up to 3 co-opted members. The Committee shall consist of:

- a) a Chair, a Treasurer and a Secretary ("the Officer"); and
- b) not less than 2 nor more than 9 other elected Members; and
- c) if the Committee decides it can co-opt up to 3 further Members on to the Committee at any time after the AGM.

Committee members shall be elected for one year at the AGM. Retiring Committee members are eligible for re-election unless they have already served in any capacity for ten consecutive years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037168

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2022

Principal address

FAO:- Pre-school Manager
Preston Brook Village Hall
Sandy Lane
Preston Brook, Runcorn
Cheshire
WA7 3AW

Trustees

J Cousins Chairperson
S Williams Pre-school Manager
S Griffiths
L Ball
C Ball
L Stewart

Independent Examiner

Janine Boyo
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Advisers

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2022

Approved by order of the board of trustees on29/06/2023..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Williams', with a large, stylized flourish at the end.

S Williams - Trustee

**Independent Examiner's Report to the Trustees of
Preston Brook Playschool**

Independent examiner's report to the trustees of Preston Brook Playschool

I report to the charity trustees on my examination of the accounts of Preston Brook Playschool (the Trust) for the year ended 31 August 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Janine Boyo

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date:29/06/2023.....

Preston Brook Playschool

**Statement of Financial Activities
for the Year Ended 31 August 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	17,581	17,454
Charitable activities			
Nursery education	5	109,712	88,646
JRS Grant		-	215
Other trading activities	3	428	799
Investment income	4	19	-
Other income		205	-
Total		127,945	107,114
 EXPENDITURE ON			
Raising funds		1,409	1,461
Charitable activities			
Nursery education		115,123	80,453
Other		1,769	768
Total		118,301	82,682
 NET INCOME		 9,644	 24,432
 RECONCILIATION OF FUNDS			
Total funds brought forward		55,026	30,594
 TOTAL FUNDS CARRIED FORWARD		 64,670	 55,026

The notes form part of these financial statements

Preston Brook Playschool

**Balance Sheet
31 August 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	8	2,279	1,567
Cash at bank and in hand		74,150	54,822
		<u>76,429</u>	<u>56,389</u>
CREDITORS			
Amounts falling due within one year	9	(11,759)	(1,363)
		<u>64,670</u>	<u>55,026</u>
NET CURRENT ASSETS			
		<u>64,670</u>	<u>55,026</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>64,670</u>	<u>55,026</u>
NET ASSETS			
		<u>64,670</u>	<u>55,026</u>
FUNDS			
Unrestricted funds	10	<u>64,670</u>	<u>55,026</u>
TOTAL FUNDS			
		<u>64,670</u>	<u>55,026</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/06/2023 and were signed on its behalf by:



S Williams - Trustee

Preston Brook Playschool

Notes to the Financial Statements for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the current financial statements.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Taxation

The charity is exempt from tax on its charitable activities.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	215	57
Fees	17,127	17,143
Activities	65	30
Uniforms	174	224
	<u>17,581</u>	<u>17,454</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>428</u>	<u>799</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>19</u>	<u>-</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants	Nursery education	109,712	88,646
Grants	JRS Grant	-	215
		<u>109,712</u>	<u>88,861</u>

Grants received, included in the above, are as follows:

		2022	2021
		£	£
Halton Borough Council		109,382	88,646
HBC Jubilee grant		330	-
JRS Grant		-	215
		<u>109,712</u>	<u>88,861</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

		2022	2021
		£	£
Trustees' salaries		26,111	24,058
Trustees' pensions paid		906	599
		<u>27,017</u>	<u>24,657</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

7. STAFF COSTS

		2022	2021
		£	£
Wages and salaries		90,382	64,304
Other pension costs		96	-
		<u>90,478</u>	<u>64,304</u>

The average monthly number of employees during the year was as follows:

		2022	2021
Full-time staff		2	2
Part-time staff		6	7
		<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

Preston Brook Playschool

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	2,279	1,567
	<u>2,279</u>	<u>1,567</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	232	435
Other creditors	11,527	928
	<u>11,759</u>	<u>1,363</u>

10. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	55,026	9,644	64,670
	<u>55,026</u>	<u>9,644</u>	<u>64,670</u>
TOTAL FUNDS	<u>55,026</u>	<u>9,644</u>	<u>64,670</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	127,945	(118,301)	9,644
	<u>127,945</u>	<u>(118,301)</u>	<u>9,644</u>
TOTAL FUNDS	<u>127,945</u>	<u>(118,301)</u>	<u>9,644</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	30,594	24,432	55,026
	<u>30,594</u>	<u>24,432</u>	<u>55,026</u>
TOTAL FUNDS	<u>30,594</u>	<u>24,432</u>	<u>55,026</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,114	(82,682)	24,432
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>107,114</u>	<u>(82,682)</u>	<u>24,432</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	30,594	34,076	64,670
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,594</u>	<u>34,076</u>	<u>64,670</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	235,059	(200,983)	34,076
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>235,059</u>	<u>(200,983)</u>	<u>34,076</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

11. RELATED PARTY DISCLOSURES

The Pre-school Manager is also a trustee and receives a salary regarding this employment.

A number of trustees are also users of the services of the Pre-school as their children attend the Pre-school. All transactions regarding fees are at arms length and no trustee receives any benefits as a result of their role as a trustee.

During the year, the son of a trustee was employed as supply cover and received £1,492 for that work. The employment was on an ad hoc basis and the rate of pay was commensurate with existing staff.

12. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1002 (2021 £599).

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	215	57
Fees	17,127	17,143
Activities	65	30
Uniforms	174	224
	17,581	17,454
Other trading activities		
Fundraising events	428	799
Investment income		
Deposit account interest	19	-
Charitable activities		
Grants	109,712	88,861
Other income		
Other income	205	-
	127,945	107,114
EXPENDITURE		
Raising donations and legacies		
Activity expenses	33	205
Uniforms	444	1,048
Fundraising costs	932	208
	1,409	1,461
Charitable activities		
Trustees' salaries	26,111	24,058
Trustees' pensions paid	906	599
Wages	64,271	40,246
Pensions	96	-
Other operating leases	16,081	13,041
Insurance	1,207	1,181
Telephone & broadband	471	353
Stationery	167	-
Staff training	1,146	-
Equipment & toys	368	58
Carried forward	110,824	79,536

This page does not form part of the statutory financial statements

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	110,824	79,536
Refreshments	1,701	181
Computers and software	685	-
	<u>113,210</u>	<u>79,717</u>
Support costs		
Management		
Sundries	1,125	216
Maintenance	-	390
Data protection	376	8
Subscription & donations	16	-
	<u>1,517</u>	<u>614</u>
Finance		
Bank charges	72	72
Governance costs		
Independent Examiners fee	1,030	360
Professional fees	1,063	458
	<u>2,093</u>	<u>818</u>
Total resources expended	<u>118,301</u>	<u>82,682</u>
Net income	<u>9,644</u>	<u>24,432</u>

This page does not form part of the statutory financial statements

PRESTON BROOK PLAYGROUP

England & Wales - Charity number 1037168

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2021
for
Preston Brook Playschool**

Preston Brook Playschool

**Contents of the Financial Statements
for the Year Ended 31 August 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity 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 group and by:

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.

Encouraging the study needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance, the EYFS guidelines and the offering of enhanced provision as and when required.

Public benefit

In setting our objectives and planning our activities, our Committee have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A good year at Pre-School as numbers started to increase throughout the year. We only lost 8 children to school so numbers in September remained good

It must be noted that numbers remained steady which was a big help following Covid.

We celebrated all our familiar festivals Harvest, Apple Day Diwali, Nativity and World book Day. As Covid restrictions lifted we welcomed Disco Dino and Bunny to Pre-School with parents donating funds to the Cancer charity. At Easter time, an ex parent brought in two baby lambs and we held our Easter Bonnet Parade.

We celebrated Mother's Day and St Georges Day.

Teachers came to visit our school leavers

"Baby Winter" came to Pre-School for a bath.

The Dentist visited promoting Oral Health.

We held Non uniform days to fund raise

We had a special visit from a Monk from the local Temple.

We celebrated the Olympics with a parade and had a fabulous Sports Day.

With Covid restrictions again we had a Graduation ceremony outside in the garden.

We held a Superhero Day.

We welcomed a Pre-School child's pony to Pre-School.

We are continuing to concentrate our recruitment efforts on taking 2-year-old children as they will remain longer at Pre-School with us, however, it must be noted here that 2-year-old children require a higher adult ratio therefore possibly meaning we will have to employ a further member of staff which will have a financial impact.

We have once again been successful in our Aims and Objectives.

FINANCIAL REVIEW

Financial position

The Pre School Manager recognises that we are in a much better financial position than the last few years.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2021

FINANCIAL REVIEW

Reserves policy

The Committee has decided, because of the dependence on grant funding, to set the level of reserves at £10,000. At the end of the financial year, the reserves are £55,026 which is above the required level. Given that we are aware that pupil numbers may fluctuate in future academic year, it is the intention of the committee to allow the reserves to be used to support the effective running of the preschool and to benefit the pupils.

Going concern

During the year, the level of funding from the local authority has increased due to a rise in numbers of pupils. The trustees are aware that whilst numbers for the 2021-22 academic year are likely to remain stable, the number of school leavers may well have a significant impact in the next academic year. At this time the charity is still seen as a going concern.

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

FUTURE PLANS

The Chair each year holds an annual appraisal with the Manager of the pre-school - it is at this time that objectives are put in place for achievement during the course of the next academic year. Regular emails and phone calls are exchanged between the Chairperson and the Pre-School Manager. The Chairperson ensures the Manger receives support and guidance.

Some of the key objectives set and outlined for achievement in the 2021/22 academic year included:

- Continue to maintain positive relationships with all statutory bodies, local authority and local community groups to further promote the pre-school setting.
- Continue to seek and apply for Area Forum Grant funding and additional funding opportunities to purchase resources and equipment for Good Level of Development resources.
- Continue to form new relationships with local schools and other settings.
- Continue to offer 30 hours to three and four year olds.
- Continual review of all statutory responsibilities in order to achieve an outstanding Ofsted inspection.
- Evaluation and redrafting of the ongoing three-year setting improvement plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's constitution was originally adopted on 22 September 1993. However, the charity has since adopted the Pre-school Learning Alliance Model Pre-school Constitution 2011 and is a member of the Pre-school Learning Alliance.

Organisational structure

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee ("the Committee"). The members of the committee are also the Trustees of the charity.

The minimum number of Committee members shall be 5, with a maximum of 12, together with up to 3 co-opted members. The Committee shall consist of:

- a) a Chair, a Treasurer and a Secretary ("the Officer"); and
- b) not less than 2 nor more than 9 other elected Members; and
- c) if the Committee decides it can co-opt up to 3 further Members on to the Committee at any time after the AGM.

Committee members shall be elected for one year at the AGM. Retiring Committee members are eligible for re-election unless they have already served in any capacity for ten consecutive years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037168

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2021

Principal address

FAO:- Pre-school Manager
Preston Brook Village Hall
Sandy Lane
Preston Brook, Runcorn
Cheshire
WA7 3AW

Trustees

J Cousins Chairperson
S Williams Pre-school Manager
S Dorton (resigned 31.3.21)
S Griffiths
L Ball
C Ball
L Stewart

Independent Examiner

Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Advisers

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Preston Brook Playschool
Report of the Trustees
for the Year Ended 31 August 2021

Approved by order of the board of trustees on 5th July 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J Cousins', written over a horizontal dotted line.

J Cousins - Trustee

**Independent Examiner's Report to the Trustees of
Preston Brook Playschool**

Independent examiner's report to the trustees of Preston Brook Playschool

I report to the charity trustees on my examination of the accounts of Preston Brook Playschool (the Trust) for the year ended 31 August 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Warburton BA FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date: 5th July 2022

Preston Brook Playschool

**Statement of Financial Activities
for the Year Ended 31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,454	-	17,454	6,015
Charitable activities					
Nursery education	5	88,646	-	88,646	33,636
JRS Grant		215	-	215	646
Other trading activities	3	799	-	799	262
Investment income	4	-	-	-	49
Other income		-	-	-	3,000
Total		<u>107,114</u>	<u>-</u>	<u>107,114</u>	<u>43,608</u>
EXPENDITURE ON					
Raising funds		1,461	-	1,461	372
Charitable activities					
Nursery education		80,452	-	80,452	44,345
JRS Grant		1	-	1	-
Other		768	-	768	644
Total		<u>82,682</u>	<u>-</u>	<u>82,682</u>	<u>45,361</u>
NET INCOME/(EXPENDITURE)		<u>24,432</u>	<u>-</u>	<u>24,432</u>	<u>(1,753)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		30,594	-	30,594	32,347
TOTAL FUNDS CARRIED FORWARD		<u><u>55,026</u></u>	<u><u>-</u></u>	<u><u>55,026</u></u>	<u><u>30,594</u></u>

The notes form part of these financial statements

Preston Brook Playschool

**Balance Sheet
31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	8	1,567	-	1,567	-
Cash at bank and in hand		54,822	-	54,822	31,596
		<u>56,389</u>	-	<u>56,389</u>	<u>31,596</u>
CREDITORS					
Amounts falling due within one year	9	(1,363)	-	(1,363)	(1,002)
		<u>55,026</u>	-	<u>55,026</u>	<u>30,594</u>
NET CURRENT ASSETS					
		<u>55,026</u>	-	<u>55,026</u>	<u>30,594</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>55,026</u>	-	<u>55,026</u>	<u>30,594</u>
NET ASSETS					
		<u>55,026</u>	-	<u>55,026</u>	<u>30,594</u>
FUNDS					
Unrestricted funds	10			<u>55,026</u>	<u>30,594</u>
TOTAL FUNDS					
				<u>55,026</u>	<u>30,594</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th July 2022..... and were signed on its behalf by:



J Cousins - Trustee

Preston Brook Playschool

Notes to the Financial Statements for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the current financial statements.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Government grants

Grant income in the year of £215 is in relation to the Coronavirus Job Retention Scheme, all conditions attached to the grant have been met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Taxation

The charity is exempt from tax on its charitable activities.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

1. ACCOUNTING POLICIES - continued

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	57	1,000
Fees	17,143	4,906
Activities	30	50
Uniforms	224	59
	<u>17,454</u>	<u>6,015</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	<u>799</u>	<u>262</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>-</u>	<u>49</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Grants	Nursery education	88,646	33,636
Grants	JRS Grant	215	646
		<u>88,861</u>	<u>34,282</u>

Grants received, included in the above, are as follows:

		2021	2020
		£	£
Halton Borough Council		88,646	33,636
JRS Grant		215	646
		<u>88,861</u>	<u>34,282</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

		2021	2020
		£	£
Trustees' salaries		24,058	18,744
Trustees' pensions paid		599	586
		<u>24,657</u>	<u>19,330</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

7. STAFF COSTS

		2021	2020
		£	£
Wages and salaries		64,304	35,357
		<u>64,304</u>	<u>35,357</u>

The average monthly number of employees during the year was as follows:

		2021	2020
Full-time staff		2	1
Part-time staff		7	4
		<u>9</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Other debtors	1,567	-
		<u>1,567</u>	<u>-</u>

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Taxation and social security	435	219
	Other creditors	928	783
		<u>1,363</u>	<u>1,002</u>

10.	MOVEMENT IN FUNDS		Net movement	
		At 1.9.20	in funds	At
		£	£	31.8.21
				£
	Unrestricted funds			
	General fund	30,594	24,432	55,026
		<u>30,594</u>	<u>24,432</u>	<u>55,026</u>
	TOTAL FUNDS	<u>30,594</u>	<u>24,432</u>	<u>55,026</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,114	(82,682)	24,432
	<u>107,114</u>	<u>(82,682)</u>	<u>24,432</u>
TOTAL FUNDS	<u>107,114</u>	<u>(82,682)</u>	<u>24,432</u>

Comparatives for movement in funds

	At 1.9.19	Net movement	At
	£	in funds	31.8.20
		£	£
Unrestricted funds			
General fund	32,347	(1,753)	30,594
	<u>32,347</u>	<u>(1,753)</u>	<u>30,594</u>
TOTAL FUNDS	<u>32,347</u>	<u>(1,753)</u>	<u>30,594</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,034	(44,787)	(1,753)
Restricted funds			
Area Forum	574	(574)	-
TOTAL FUNDS	<u>43,608</u>	<u>(45,361)</u>	<u>(1,753)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	32,347	22,679	55,026
TOTAL FUNDS	<u>32,347</u>	<u>22,679</u>	<u>55,026</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,148	(127,469)	22,679
Restricted funds			
Area Forum	574	(574)	-
TOTAL FUNDS	<u>150,722</u>	<u>(128,043)</u>	<u>22,679</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

11. RELATED PARTY DISCLOSURES

The Pre-school Manager is also a trustee and receives a salary regarding this employment.

A number of trustees are also users of the services of the Pre-school as their children attend the Pre-school. All transactions regarding fees are at arms length and no trustee receives any benefits as a result of their role as a trustee.

During the year, the daughter and son of a trustee was employed as supply cover and received £2,441 for that work. The employment was on an ad hoc basis and the rate of pay was commensurate with existing staff.

12. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £599 (2020 £568).

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	57	1,000
Fees	17,143	4,906
Activities	30	50
Uniforms	224	59
	17,454	6,015
Other trading activities		
Fundraising events	799	262
Investment income		
Deposit account interest	-	49
Charitable activities		
Grants	88,861	34,282
Other income		
Insurance claim	-	3,000
	107,114	43,608
EXPENDITURE		
Raising donations and legacies		
Activity expenses	205	72
Uniforms	1,048	300
Fundraising costs	208	-
	1,461	372
Charitable activities		
Trustees' salaries	24,058	18,744
Trustees' pensions paid	599	586
Wages	40,246	16,613
Other operating leases	13,041	4,620
Insurance	1,181	1,179
Telephone & broadband	353	370
Stationery	-	115
Advertising	-	216
Staff training	-	5
Equipment & toys	58	746
Consumables	-	101
Refreshments	181	331
Computers and software	-	376
	79,717	44,002

This page does not form part of the statutory financial statements

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	2021 £	2020 £
Support costs		
Management		
Sundries	216	157
Maintenance	390	62
Data protection	8	123
	<u>614</u>	<u>342</u>
Finance		
Bank charges	72	72
Governance costs		
Independent Examiners fee	360	350
Professional fees	458	223
	<u>818</u>	<u>573</u>
Total resources expended	<u>82,682</u>	<u>45,361</u>
Net income/(expenditure)	<u><u>24,432</u></u>	<u><u>(1,753)</u></u>

This page does not form part of the statutory financial statements

PRESTON BROOK PLAYGROUP

England & Wales - Charity number 1037168

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
Preston Brook Playschool**

Preston Brook Playschool

**Contents of the Financial Statements
for the Year Ended 31 August 2020**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity 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 group and by:

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.

Encouraging the study needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance, the EYFS guidelines and the offering of enhanced provision as and when required.

Public benefit

In setting our objectives and planning our activities, our Committee have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

A good year at Pre-School as numbers started to increase and then remained steady throughout the year. We also only lost 4 children to school so numbers in September remained.

It must be noted that numbers continued to be low compared to previous years and this had a substantial hit on the reserves in the bank.

In March 2020, Pre-School needed to close in line with the Government National Lockdown. We were fortunate that we had increased numbers of Funded Children, and HBC honoured our funding payments. We refunded the paying children as Pre-School was closed.

We ensured that all the children received work packs/activities. The Pre-School Manager and Deputy also carried out doorstep visits to the children. Key worker children were given places in local nurseries.

We celebrated all our familiar festivals Harvest, Diwali, Nativity, World book Day.

We celebrated Mother's Day and had a virtual Easter Bonnet parade on Zoom. We celebrated VE Day with parents sending photos and videos of the celebrations.

The 4 children who were transitioning to School were visited by Sarah and Alison, and given presents and balloons. We are continuing to concentrate our recruitment efforts on taking 2 year old children as they will remain longer at Pre-School with us, however, it must be noted here that 2 year old children require a higher adult ratio therefore possibly meaning we will have to employ a further member of staff which will have a financial impact.

We have once again been successful in our Aims and Objectives.

FINANCIAL REVIEW

Financial position

The Pre School Manager recognises that we are in a much better financial position than the last few years.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2020

FINANCIAL REVIEW

Reserves policy

The Committee has decided, because of the dependence on grant funding, to set the level of reserves at £10,000. At the end of the financial year, the reserves are £32,347 which is above the required level. Given that we are aware of low numbers in the next academic year, it is the intention of the committee to allow the reserves to be used to support the effective running of the preschool until the number of pupils on roll increases once again.

Going concern

During the year, the level of funding from the local authority has fallen significantly due to a fall in numbers of pupils. The trustees are aware that if the level of funding is maintained at the current levels for the coming year, a similar deficit will be incurred. However at this time the charity is still seen as a going concern.

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

FUTURE PLANS

The Chair each year holds an annual appraisal with the Manager of the pre-school - it is at this time that objectives are put in place for achievement during the course of the next academic year. Regular emails and phone calls are exchanged between the Chairperson and the Pre-School Manager. The Chairperson ensures the Manger receives support and guidance.

Some of the key objectives set and outlined for achievement in the 2019/20 academic year included:

- Continue to maintain positive relationships with all statutory bodies, local authority and local community groups to further promote the pre-school setting.
- Seek and apply for Area Forum Grant funding to purchase resources and equipment for Good Level of Development resources.
- Continue to form new relationships with local schools and other settings.
- Going forward, we wish to continue to offer the 30 hours, however, again we will face restrictions of actioning this as the Village Hall rent the space to other groups in the late afternoon/ early evening thus reducing the hours Pre-School can hire the hall for.
- Continual review of all statutory responsibilities in order to achieve an outstanding Ofsted inspection.
- Development of a 3 year business plan to take the pre-school forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's constitution was originally adopted on 22 September 1993. However, the charity has since adopted the Pre-school Learning Alliance Model Pre-school Constitution 2011 and is a member of the Pre-school Learning Alliance.

Organisational structure

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee ("the Committee"). The members of the committee are also the Trustees of the charity.

The minimum number of Committee members shall be 5, with a maximum of 12, together with up to 3 co-opted members. The Committee shall consist of:

- a) a Chair, a Treasurer and a Secretary ("the Officer"); and
- b) not less than 2 nor more than 9 other elected Members; and
- c) if the Committee decides it can co-opt up to 3 further Members on to the Committee at any time after the AGM.

Committee members shall be elected for one year at the AGM. Retiring Committee members are eligible for re-election unless they have already served in any capacity for ten consecutive years.

Preston Brook Playschool

Report of the Trustees for the Year Ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037168

Principal address

Willow View
Willington Road
Oscroft, Near Tarvin
Chester
Cheshire
CH3 8NL

Trustees

J Cousins Chairperson
S Williams Pre-school Manager
S Dorton
M Marlow (resigned 28.1.20)
S Griffiths
A Dennett (resigned 28.1.20)
L Ball (appointed 28.1.20)
C Ball (appointed 28.1.20)
L Stewart (appointed 28.1.20)

Independent Examiner

Voisey & Co
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Advisers

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

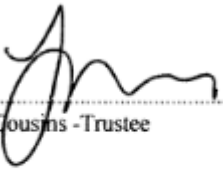
Preston Brook Playschool

**Report of the Trustees
for the Year Ended 31 August 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on21st April.2021..... and signed on its behalf by:


.....
J Cousins - Trustee

**Independent Examiner's Report to the Trustees of
Preston Brook Playschool**

Independent examiner's report to the trustees of Preston Brook Playschool

I report to the charity trustees on my examination of the accounts of Preston Brook Playschool (the Trust) for the year ended 31 August 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Warburton BA FCA
Voisey & Co
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Date: 21st April 2021

Preston Brook Playschool

**Statement of Financial Activities
for the Year Ended 31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,015	-	6,015	4,105
Charitable activities					
Nursery education	5	33,062	574	33,636	28,960
JRS Grant		646	-	646	-
Other trading activities	3	262	-	262	203
Investment income	4	49	-	49	47
Other income		3,000	-	3,000	-
Total		<u>43,034</u>	<u>574</u>	<u>43,608</u>	<u>33,315</u>
EXPENDITURE ON					
Raising funds		372	-	372	125
Charitable activities					
Nursery education		43,771	574	44,345	61,039
Other		644	-	644	-
Total		<u>44,787</u>	<u>574</u>	<u>45,361</u>	<u>61,164</u>
NET INCOME/(EXPENDITURE)		<u>(1,753)</u>	<u>-</u>	<u>(1,753)</u>	<u>(27,849)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		32,347	-	32,347	60,196
TOTAL FUNDS CARRIED FORWARD		<u><u>30,594</u></u>	<u><u>-</u></u>	<u><u>30,594</u></u>	<u><u>32,347</u></u>

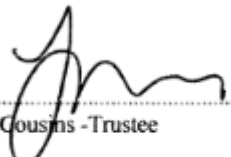
The notes form part of these financial statements

Preston Brook Playschool

**Balance Sheet
31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		31,596	-	31,596	41,367
CREDITORS					
Amounts falling due within one year	8	(1,002)	-	(1,002)	(9,020)
NET CURRENT ASSETS		30,594	-	30,594	32,347
TOTAL ASSETS LESS CURRENT LIABILITIES					
		30,594	-	30,594	32,347
NET ASSETS					
		30,594	-	30,594	32,347
FUNDS					
Unrestricted funds	9			30,594	32,347
TOTAL FUNDS					
				30,594	32,347

The financial statements were approved by the Board of Trustees and authorised for issue on21st.April.2021..... and were signed on its behalf by:



 J Cousins -Trustee

Preston Brook Playschool

Notes to the Financial Statements for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next twelve months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the current financial statements.

The financial statements are presented in sterling and all values are rounded to the nearest pound (£) except when otherwise stated.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.8.20	31.8.19
	£	£
Donations	1,000	100
Fees	4,906	3,918
Activities	50	20
Uniforms	59	67
	<u>6,015</u>	<u>4,105</u>

3. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	262	203
	<u>262</u>	<u>203</u>

4. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	49	47
	<u>49</u>	<u>47</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.8.20	31.8.19
	Activity	£	£
Grants	Nursery education	33,636	28,960
Grants	JRS Grant	646	-
		<u>34,282</u>	<u>28,960</u>

Grants received, included in the above, are as follows:

	31.8.20	31.8.19
	£	£
Nursery education grant	33,636	28,960
JRS Grant	646	-
	<u>34,282</u>	<u>28,960</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

6. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.20	31.8.19
	£	£
Trustees' salaries	18,744	23,781
Trustees' pensions paid	586	499
	<u>19,330</u>	<u>24,280</u>

Mrs S Williams was appointed as a trustee on the 1st February 2016. Mrs S Williams continues her employment as Pre- School Manager for which she receives an annual salary. The total salary shown above relates to Mrs S Williams for her services as Pre-School Manager.

No other Trustee salaries were paid in the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

7. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	35,357	41,689
Other pension costs	-	69
	<u>35,357</u>	<u>41,758</u>

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
Full-time staff	1	1
Part-time staff	4	6
	<u>5</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Preston Brook Playschool

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Taxation and social security	219	822
Other creditors	783	8,198
	<u>1,002</u>	<u>9,020</u>

9. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	32,347	(1,753)	30,594
	<u>32,347</u>	<u>(1,753)</u>	<u>30,594</u>
TOTAL FUNDS	<u>32,347</u>	<u>(1,753)</u>	<u>30,594</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,034	(44,787)	(1,753)
Restricted funds			
Area Forum	574	(574)	-
	<u>43,608</u>	<u>(45,361)</u>	<u>(1,753)</u>
TOTAL FUNDS	<u>43,608</u>	<u>(45,361)</u>	<u>(1,753)</u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	60,196	(27,849)	32,347
	<u>60,196</u>	<u>(27,849)</u>	<u>32,347</u>
TOTAL FUNDS	<u>60,196</u>	<u>(27,849)</u>	<u>32,347</u>

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,315	(61,164)	(27,849)
	<u>33,315</u>	<u>(61,164)</u>	<u>(27,849)</u>
TOTAL FUNDS	<u>33,315</u>	<u>(61,164)</u>	<u>(27,849)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	60,196	(29,602)	30,594
	<u>60,196</u>	<u>(29,602)</u>	<u>30,594</u>
TOTAL FUNDS	<u>60,196</u>	<u>(29,602)</u>	<u>30,594</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,349	(105,951)	(29,602)
Restricted funds			
Area Forum	574	(574)	-
	<u>76,923</u>	<u>(106,525)</u>	<u>(29,602)</u>
TOTAL FUNDS	<u>76,923</u>	<u>(106,525)</u>	<u>(29,602)</u>

10. RELATED PARTY DISCLOSURES

The Pre-school Manager is also a trustee and receives a salary regarding this employment.

A number of trustees are also users of the services of the Pre-school as their children attend the Pre-school. All transactions regarding fees are at arms length and no trustee receives any benefits as a result of their role as a trustee.

During the year, the daughter of a trustee was employed as supply cover and received £1,080 for that work. The employment was on an ad hoc basis and the rate of pay was commensurate with existing staff.

Preston Brook Playschool

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**

11. PENSION SCHEME

The charity operates a defined contribution scheme. The assets of the scheme are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £568 (2019 £499).

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2020**

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,000	100
Fees	4,906	3,918
Activities	50	20
Uniforms	59	67
	6,015	4,105
Other trading activities		
Fundraising events	262	203
Investment income		
Deposit account interest	49	47
Charitable activities		
Grants	34,282	28,960
Other income		
Insurance claim	3,000	-
	43,608	33,315
EXPENDITURE		
Raising donations and legacies		
Activity expenses	72	125
Uniforms	300	-
	372	125
Charitable activities		
Trustees' salaries	18,744	23,781
Trustees' pensions paid	586	499
Wages	16,613	17,908
Pensions	-	69
Other operating leases	4,620	9,169
Insurance	1,179	1,164
Telephone & broadband	370	337
Stationery	115	232
Advertising	216	15
Staff training	5	104
Equipment & toys	746	4,034
Consumables	101	165
Refreshments	331	620
Computers and software	376	-
Grants to institutions	-	100
	44,002	58,197

This page does not form part of the statutory financial statements

Preston Brook Playschool

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2020**

	31.8.20	31.8.19
	£	£
Support costs		
Management		
Sundries	157	140
Maintenance	62	1,609
Data protection	123	35
Subscription & donations	-	50
	<u>342</u>	<u>1,834</u>
Finance		
Bank charges	72	72
Governance costs		
Independent Examiners fee	350	300
Professional fees	223	636
	<u>573</u>	<u>936</u>
Total resources expended	<u>45,361</u>	<u>61,164</u>
Net expenditure	<u>(1,753)</u>	<u>(27,849)</u>

This page does not form part of the statutory financial statements