

**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**

|   | <b>Page</b> |
|---|-------------|
| <b>Report of the Trustees</b>                     | 1 to 4      |
| <b>Independent Examiner's Report</b>              | 5           |
| <b>Statement of Financial Activities</b>          | 6           |
| <b>Balance Sheet</b>                              | 7           |
| <b>Notes to the Financial Statements</b>          | 8 to 13     |
| <b>Detailed Statement of Financial Activities</b> | 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 Manager 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.

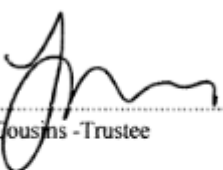
**Preston Brook Playschool**

**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 on ....21st 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<br>fund<br>£ | Restricted<br>fund<br>£ | 31.8.20<br>Total<br>funds<br>£ | 31.8.19<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                |                                |
| Donations and legacies             | 2     | 6,015                     | -                       | 6,015                          | 4,105                          |
| <b>Charitable activities</b>       | 5     |                           |                         |                                |                                |
| Nursery education                  |       | 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                          | -                              |
| <b>Total</b>                       |       | 43,034                    | 574                     | 43,608                         | 33,315                         |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| Raising funds                      |       | 372                       | -                       | 372                            | 125                            |
| <b>Charitable activities</b>       |       |                           |                         |                                |                                |
| Nursery education                  |       | 43,771                    | 574                     | 44,345                         | 61,039                         |
| Other                              |       | 644                       | -                       | 644                            | -                              |
| <b>Total</b>                       |       | 44,787                    | 574                     | 45,361                         | 61,164                         |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (1,753)                   | -                       | (1,753)                        | (27,849)                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| <b>Total funds brought forward</b> |       | 32,347                    | -                       | 32,347                         | 60,196                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 30,594                    | -                       | 30,594                         | 32,347                         |

The notes form part of these financial statements

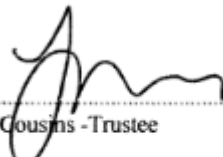


# Preston Brook Playschool

## Balance Sheet 31 August 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on ....21st.April.2021..... and were signed on its behalf by:

  
J Cousins -Trustee

**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 | <u>262</u> | <u>203</u> |

### 4. INVESTMENT INCOME

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

### 5. INCOME FROM CHARITABLE ACTIVITIES

|        | Activity          | 31.8.20       | 31.8.19       |
|--------|-------------------|---------------|---------------|
|        |                   | £             | £             |
| 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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 32,347         | (1,753)                          | 30,594             |
|                           | <u>32,347</u>  | <u>(1,753)</u>                   | <u>30,594</u>      |
| <b>TOTAL FUNDS</b>        | <u>32,347</u>  | <u>(1,753)</u>                   | <u>30,594</u>      |

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

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

**Comparatives for movement in funds**

|                           | At 1.9.18<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.19<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 60,196         | (27,849)                         | 32,347             |
|                           | <u>60,196</u>  | <u>(27,849)</u>                  | <u>32,347</u>      |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 33,315                     | (61,164)                   | (27,849)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 60,196         | (29,602)                         | 30,594             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 76,349                     | (105,951)                  | (29,602)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Area Forum                | 574                        | (574)                      | -                         |
| <b>TOTAL FUNDS</b>        | <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.

**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<br>£ | 31.8.19<br>£ |
|---------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>          |              |              |
| <b>Donations and legacies</b>         |              |              |
| Donations                             | 1,000        | 100          |
| Fees                                  | 4,906        | 3,918        |
| Activities                            | 50           | 20           |
| Uniforms                              | 59           | 67           |
|                                       | <hr/> 6,015  | <hr/> 4,105  |
| <b>Other trading activities</b>       |              |              |
| Fundraising events                    | 262          | 203          |
| <b>Investment income</b>              |              |              |
| Deposit account interest              | 49           | 47           |
| <b>Charitable activities</b>          |              |              |
| Grants                                | 34,282       | 28,960       |
| <b>Other income</b>                   |              |              |
| Insurance claim                       | 3,000        | -            |
|                                       | <hr/> 43,608 | <hr/> 33,315 |
| <b>Total incoming resources</b>       |              |              |
| <b>EXPENDITURE</b>                    |              |              |
| <b>Raising donations and legacies</b> |              |              |
| Activity expenses                     | 72           | 125          |
| Uniforms                              | 300          | -            |
|                                       | <hr/> 372    | <hr/> 125    |
| <b>Charitable activities</b>          |              |              |
| 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          |
|                                       | <hr/> 44,002 | <hr/> 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<br>£   | 31.8.19<br>£    |
|-----------------------------|----------------|-----------------|
| <b>Support costs</b>        |                |                 |
| <b>Management</b>           |                |                 |
| Sundries                    | 157            | 140             |
| Maintenance                 | 62             | 1,609           |
| Data protection             | 123            | 35              |
| Subscription & donations    | -              | 50              |
|                             | <hr/>          | <hr/>           |
|                             | 342            | 1,834           |
| <br><b>Finance</b>          |                |                 |
| Bank charges                | 72             | 72              |
| <br><b>Governance costs</b> |                |                 |
| Independent Examiners fee   | 350            | 300             |
| Professional fees           | 223            | 636             |
|                             | <hr/>          | <hr/>           |
|                             | 573            | 936             |
|                             | <hr/>          | <hr/>           |
| Total resources expended    | 45,361         | 61,164          |
|                             | <hr/>          | <hr/>           |
| <b>Net expenditure</b>      | <u>(1,753)</u> | <u>(27,849)</u> |