

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

Preston Brook Playschool

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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 blue 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').

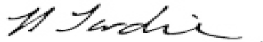
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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**

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

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		<u>92,412</u>	<u>63,885</u>
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

The notes form part of these financial statements

**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	157,271	109,056
	<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

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	63,885	28,527	92,412
	<u>63,885</u>	<u>28,527</u>	<u>92,412</u>
TOTAL FUNDS	<u>63,885</u>	<u>28,527</u>	<u>92,412</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	180,119	(151,592)	28,527
	<u>180,119</u>	<u>(151,592)</u>	<u>28,527</u>
TOTAL FUNDS	<u>180,119</u>	<u>(151,592)</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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
Total incoming resources	180,119	135,393
 EXPENDITURE		
Raising donations and legacies		
Activity expenses	5,337	4,519
Uniforms	1,009	3,197
Fundraising costs	-	15
	<hr/>	<hr/>
	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	-
	<hr/> 141,602	<hr/> 125,944
Support costs		
Management		
Sundries	519	898
Maintenance	622	-
	<hr/> 1,141	<hr/> 898
Finance		
Bank charges	149	72
Governance costs		
Independent Examiners fee	640	1,200
Professional fees	1,714	1,313
	<hr/> 2,354	<hr/> 2,513
Total resources expended	<hr/> 151,592	<hr/> 137,158
Net income/(expenditure)	<hr/> <hr/> 28,527	<hr/> <hr/> (1,765)

This page does not form part of the statutory financial statements