

# OUGHTRINGTON PRE-SCHOOL

England & Wales · Charity number 1038655

## Details

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**Other names** OUGHTRINGTON PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1994-06-29

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

## Contact

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**Address** Oughtrington Community Centre  
1 Oughtrington Crescent  
Lymm  
WA13 9JD

**Phone** 07808111278

**Email** [oughtringtonpreschool@gmail.com](mailto:oughtringtonpreschool@gmail.com)

**Website** <http://www.oughtrington.co.uk/preschool/>

## Activities

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**Objects:** The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

**Activities:** The charity provides education for pre-school children.

## Classification

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

## Geography

- Warrington

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£94,648	£111,918	-	-
2024-08-31	£116,000	£123,000	-	-
2023-08-31	£103,507	£104,788	-	-
2022-08-31	£101,550	£113,597	-	-
2021-08-31	£132,387	£114,676	-	-

## Trustees

Name	Role	Appointed
Rachel Burchell	Chair	2021-10-13
Claire Louise Royle		2024-08-01
Daniel Hopkinson		2022-11-16
Natalie Taylor		2022-11-16

**OUGHTRINGTON PRE-SCHOOL**

England & Wales - Charity number 1038655

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# Accounts

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**OUGHTRINGTON PRE-SCHOOL**

**YEAR END ACCOUNTS**

**AND FINANCIAL SUMMARY**

**2024-2025**

Oughtrington Community Centre  
Oughtrington Crescent  
Lymm  
Cheshire  
WA13 9JD

Registered Charity Number: 1038655

Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2025

**Overview**

During this period, Oughtrington Pre-School experienced a financial loss of £17,270.

Despite fee adjustments and funding increases, the overall expenses exceeded this year income.

In addition, late fee payment and SEND payment will show £1,997.74 in next years accounts.

Settings across the early years sector are facing significant challenges such as the rising costs of essential supplies and services, insufficient funding and significant increases in rent.

***Capacity and Enrollment:***

◆ **Sessions:**

Pre-School was open for ten sessions across all terms, but only operated at approximately 40% capacity compared to nearly 60% last year, this is mainly due to the low birth rate in this year's cohort. Only approximately 20% of children accessed sessions outside of their funded hours.

◆ **Enrollment:**

Pre-School started the year with 13 children on roll versus 20 last year. Rising to 23 children in the Summer term compared to 26 last year. 2 children left the setting during the year. It is apparent that working parents are looking for settings that provide wrap around care and holiday clubs. The new funded places for younger children may also be impacted on take up of places, where parents keep their children at the same setting. Dual attendance has also fallen this year.

Preschool can accommodate 24 children per day. Over the year approximately session uptake was approximately 10 children per day.

This year Preschool rolled out their breakfast club where booking have been low- 2 regular booking and ad hoc booking across the year. The majority of children are not accessing their full entitlement hours.

**Income**

Despite fewer children attending, revenue from core fees was £higher than the previous year. The 2 main reasons for this are:

◆ **Pre-School Fees:** Increased from £5.50 to £6.50 per hour in January 2025.

◆ **2 Yr old placements:** More 2 year olds are attending at the higher rate of FEYE

◆ **Breakfast Club:** A Breakfast Club has been introduced for children aged 2-8 years old attending Pre-School and Oughtrington Primary School. It is priced at £6 a day and is open from 07:45, with staff walking the Primary School children to school for 08:50.

This year we have accommodated 4 regular attendees and adhoc bookings taking place in the summer term, this generated £16,613 in income. This is a reduction compared with last year's figure of £25,542.

**Voluntary Enhanced Provision Fee:**

Remains at £18.50 per term, 2 year olds are not charged for this provision due to age and the new booking system restricts the use of the hall to roll out such activities.

**Voluntary Consumables Fee and snack fee:**

This has been merged at a cost of £1.95 per session to help cover the rising costs of food and consumables such as nappies, wipes, sun cream, hand wash and hand towels. However, this payment is not mandatory.

Funding from Warrington Borough Council was higher this year due to an increase in the funding rate from April and the successful application for SEND funding. The Government's new early years funding initiative means that eligible working parents of 2 year olds are now able to access 15 & 30 hours per week. As a result, Pre-School now has more 2 year olds on role which are then paid at the higher rate of FEYE and that of our fee rate.

***Free Early Years Entitlement (FEYE) Rates:***

**Disability Access Funding (DAF) and Inclusion Funding:**

◆ Awarded annually to support children with additional needs we had 2 children eligible accruing £1,820 in total.

◆ **SEND payments**

Totaled £4,890.52 as opposed to last year's revenue £9,000. This is because changes in funding has changed from a 2 tier system to a 3 tier system, the previous allocation of funding is now split across this additional tier, thus reducing payments at 2 tier stage.

**Fundraising:**

Despite having no official fundraising team, a profit of over £1,000 was raised in house. A focus on more events, joining community events and local fundraising applications need to be explored going forward.

Easy fundraising income was reduced, the link needs to be shared regularly on different platforms to maximize any profits.

**Expenditure**

**Staffing costs:**

Wages were higher than the previous year due to the National Living Wage increase of £1.02 per hour and subsequent salary reviews. Increases in tax, although this has been offset marginally by claiming tax relief as a charity. This is the main expenditure for Preschool.

**Insurance and subscriptions:**

Ofsted registration fee remains the same £50, the accountant fee increased by £60 this year, EYA insurance increased annually by £401. Website subscription was paid for a 2 year period due again in 2026 at a cost of £398.78.

**Rent:**

Preschool incurred an annual rent increase of £3,090 this year, as the rent increased from £7,410 to £10,500. This is the second significant increase, amounting to £6,510 in the last 2 yrs.

Although the terms and conditions of the use of the Preschool rooms are not limited, providing opportunities for business growth, Preschool needs to look at how they can increase revenue by exploring wrap around care and other run other events to ensure these costs are covered.

**Utilities:**

The upgraded BT package has increase again this year by approximately £100.

The contract is due to expire in January 2026, where Preschool may benefit form looking for a new provider, but savings are still being made. The Community Centre has now installed Wi-Fi, this maybe something we can tap into saving £61-£20 per month.

**Maintenance and Repairs:**

Preschool under the new rental agreement are now liable for day to day maintenance costs. Note no additional booking fee for events using other rooms in the building have not been invoiced. Maintenance costs and equipment has totaled approximately £1,215

**Training Costs:**

A total of £22 was spent on training, We anticipate more money spent on training in light of new staffing and recruitment. The majority of staff 1<sup>st</sup> aid will expire in the next year.

Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2025

**Main Purchases:**

No main equipment purchases this year, other increased costs include:

- ◆ Redecoration costs
- ◆ Garden maintenance
- ◆ EYA - services & Insurance
- ◆ Staff incentive / Christmas presents for children approximately £160

**Marketing Costs:**

To increase Pre-School's presence within the local and wider community, the following was spent on marketing:

- ◆ Renewal of website subscriptions

Preschool need to continue to look at how they can raise their profile through social media platforms and community events.

**Payroll Outsourcing:** The payroll is outsourced to the Early Years Alliance to ascertain if this is cost effective a comparison between R King salary and C Royle / EYA service needs to be calculated.

The EYA has been accessing the HMRC tax relief scheme where we are currently in credit. No payments are expected to be made until December 2025.

**Tapestry Subscription:** A Childhood Education Platform. This has tools to help run the setting efficiently, adhering to EYFS framework and to improve communication between families and staff. This has reduced some staffing costs.

**Debt Recovery Fees:** Pre-School have not needed to access these services this year.

**Future Plans**

◆ **Operational Hours:** Operate an out of hours – after school club service

◆ **Pre-School Fees:** To remain at £6.50 per hour and be reviewed in January 2026. Additional sessions to be charged at £7 per hour. Consider a different rate of fee for 2 year olds to cover the higher ratio element.

◆ **Sub letting rooms:** For children's parties, training events etc.

◆ **Breakfast Club Fee:** To remain at £6.50 per day, with focus on attracting more attendees. Regular advertising and marketing to make the service more visible in the local community.

◆ **Voluntary Enhanced Provision Fee:** To be charged at £20 per term, or £2 per activity for children that wish to be included ad hoc. This could be reinvented as additional curriculum activities that suit staff expertise and children's interests.

◆ **Consumables Fee:** Merged with snack fee to cover the costs of snacks, nappies, wipes, nappy bags, sun cream, hand wash, medication, hand towels and use of spare clothing. To be charged at £1.95 per session. Ensure that those parents that do opt out, provide the necessary resources for their child.

◆ **Hot Meal Option:** The introduction of a chargeable hot meal option at lunch time will be considered.

◆ **Holiday Club:** Pre-School plan a part time holiday club, October/ February/ June breaks, with a view to extending provision during school holidays. This is to meet the demand of working parents.

◆ **Invoicing:** Continue to issue on a monthly invoicing to encourage better revenue flow. Consider late payment charges.

### **Committee and Governance**

The Pre-School is managed by a voluntary Committee of parents. Over the last decade, there has been a demographic shift in Lymm Village.

More parents are working full-time and do not have the spare time to dedicate to Pre-School. Since the appointment of a new manager in September 2025, it is more important than ever that Committee roles are fulfilled by people with the experience and determination to drive the business forward and fully support the remaining Preschool team. Dedicate specific roles and tasks to elevate paid staff workloads. Continue to monitor the role and responsibilities of Supervisor/Bookkeeper to ensure efficiency.

**To address these challenges, the following options should be considered:**

- ◆ **Changing to a Charitable Incorporated Organization (CIO):** This could provide a more sustainable governance structure and potentially attract more funding. Although this has been adopted at the last AGM, the application has yet to be submitted.
- ◆ **Fully adopt the 2013 constitution:** Once a CIO the new constitution can be adopted, this will open up who can become a trustee.
- ◆ **Enlist business support from the Local Authority or Pre-School Learning Alliance:** This could provide resources and guidance, networking opportunities, access to funding and grants, training and professional development and advocacy and representation.

### **Cash Surplus**

Cash surplus carried forward amounts to £53,181, of which £38,000 has been earmarked for provisions/business growth, leaving an uncommitted balance carried forward of £15,000

### **Petty cash on site**

£153.75 on site as of 31<sup>st</sup> August 2025

### **Bank Accounts**

The majority of funds currently sit within a single bank account- Santander £445 is held in a dormant NatWest account. Signatories issues have caused issues to access.

The Sum Up account balance of £200.

This is being used for onsite purchases. This comes with its own debit card which can be preloaded and used by staff for purchasing refreshments, sundries and online goods. This account includes a card reader, which can be used at fundraising events and enables Pre-School staff to take fee payments on site.

The visibility of the transactions are complex, in that, a commission of 1.62% is charged on debit payments and 1.72% is charged for credit card payments that include a interchangeable fee. Therefore the actual invoice presented to parent is not the amount that is received, sum up make monthly deposits based on what is surplus to the retainer kept on the card of £200 in total.

### **Conclusion**

The financial loss of £17,270, highlights the need for continued monitoring and potential further adjustments to ensure the sustainability of Oughtrington Pre-School. The management team will continue to explore additional funding opportunities, cost-saving measures, and potential collaborations to improve the financial health of the Pre-School and absorb the rent increase. Additionally, any further increase in the National Living Wage, will necessitate another review of staff salaries, staff ratios/ structures, the role of trustees to ensure compliance and fairness.

Oughtrington Preschool  
Income and Expenditure Account  
for the Year Ended 31st August 2025

**Income and Expenditure**

<b>Income</b>	<b>2025</b>	<b>2024</b>	<b>Expenditure</b>	<b>2024</b>
		<b>£</b>		<b>£</b>
Grants - WBC	75,399	81,938	Staff Costs	91,154
Grants - DfE Experts & Mentors Programme		2,125	Rent	10,500
Grants - Milk	612	745	Early Years Alliance	1,537
Fees	16,613	25,542	Refreshments and Milk	1,211
Snacks		2,060	Trips and Sponsorships	30
Consumables		1,025	Expendables	2,195
Voluntary Enhancement Fee	375	970	Stationary	62
Sale of Childrens Uniform	60	155	Sundries	1,332
Insurance Refund	181	0	Computer Goods	851
			Cleaning	173
			Staff Training	22
			Phone / Broadband	1,345
			Registration	50
			DBS Checks	127
			Accountant	1,260
			Beaumont Recoveries	381
			Sum Up Fees	17
			Marketing and Sponsorship	180
				194
<b>Core Activities</b>	<b>93,240</b>	<b>-</b>		<b>110,683</b>
				<b>115,481</b>
Fund Raising	1,408	1,363	Fund Raising	154
Donations		146	Equipment and Books	301
			Refurbishment / Garden	780
				4,852
<b>Total</b>	<b>94,648</b>	<b>1,509</b>		<b>111,918</b>
				<b>122,553</b>
B/F Cash	70,451	76,936	C/F Cash	53,181
				70,451
	<b><u>165,099</u></b>	<b><u>78,445</u></b>		<b><u>165,099</u></b>
				<b><u>193,003</u></b>
<b>Analysis of surplus</b>	<b>2025</b>	<b>2024</b>		
	<b>£</b>	<b>£</b>		
Santander Current Account	52,382	69,706		
NatWest Current Account	445	445		
Sum Up Account	200	200		
Petty Cash	154	99		
Total	<b><u>53,181</u></b>	<b><u>70,451</u></b>		

Notes:

1. Some rounding differences occur

**Auditor's Report**

I have examined the above accounts with the books and vouchers supplied to me.

To the best of my information and knowledge, these accounts show a true and fair view of the state of affairs as at 31st August 2025.

SIGNED:

*Paul Wareham*



Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2025

**Creditors**

There were no creditors

**Debtors**

There were no debtors

**Provision**

A provision of £30,000 is made for any future redundancies  
A provision of £10,000 is made for Pre-School improvements  
A provision of £7000 is made for one-on-one care

These provisions are held within the Santander current account as part of the cash carried forward balance in the income and expenditure account.

**Stock**

No material stock was held

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2025

<b>Analysis of Sundries</b>	<b>£</b>
Health & Safety	308
Office Supplies	241
Childrens Uniform	240
Building	188
Committee Gifts	144
Ancillary Craft Items	94
New Starter, Leavers & Christmas Gifts	61
Ancillary Kitchen Items	49
Batteries	7
	<b><u>1332</u></b>

<b>Analysis of Fund Raising</b>	Income £	Expenditure £
Misc Fundraising	104	59
Halloween Fundraising	134	
Christmas Fundraising	279	15
Easter Fundraising	721	16
Summer Fundraising	170	64
	<b><u>1,408</u></b>	<b><u>154</u></b>

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## Independent Examiner's Report to the Trustees of Oughtrington Pre-School

I report on the accounts of the Trust for the year ended 31st August 2025, which are set out on pages 1 - 6.

### Respective Responsibilities of the Trustees and the Examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

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

### Independent Examiner's Statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act; and

- to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

Signed: *Paul Wareham*

Name: Paul Wareham

Date: 30/03/2026

Relevant professional qualification or body: ACCA

Address: PS Accountants  
5A Chruch Rd  
Lymm  
WA13 0QG

**OUGHTRINGTON PRE-SCHOOL**

England & Wales - Charity number 1038655

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# Accounts

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**OUGHTRINGTON PRE-SCHOOL**

**YEAR END ACCOUNTS**

**AND FINANCIAL SUMMARY**

**2023-2024**

Oughtrington Community Centre  
Oughtrington Crescent  
Lymm  
Cheshire  
WA13 9JD

**Registered Charity Number: 1038655**

Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2024

### Overview

During this period, Oughtrington Pre-School experienced a financial loss of £6485. Despite several fee adjustments and funding increases, the overall expenses exceeded the income.

Settings across the early years sector are facing significant challenges such as the rising costs of essential supplies and services, insufficient funding and recruitment and retention.

#### **Capacity and Enrollment:**

- ◆ **Sessions:** Pre-School was open for ten sessions across all terms, but only operated at 57% capacity compared to 70% last year. Less than 60% of children accessed sessions outside of their funded hours.
- ◆ **Enrollment:** Pre-School started the year with 20 children on roll versus 25 last year. They took on 6 additional children during Spring and Summer compared to 13 last year. 2 children left the setting during the year. The number of Pre-School aged children in the area continues to be low, and working parents are looking for settings that provide wrap around care and holiday clubs.

### Income

Despite fewer children attending, revenue from core fees was £1700 higher than the previous year. The 2 main reasons for this are:

- ◆ **Pre-School Fees:** Increased from £5.50 to £6.00 per hour in January.
- ◆ **Breakfast Club:** A Breakfast Club has been introduced for children aged 2-8 years old attending Pre-School and Oughtrington Primary School. It is priced at £6.00 a day and is open from 07:45, with staff walking the Primary School children to school for 08:50. With 4 regular attendees and others dropping in adhoc, this generated £2300 in income.

**Voluntary Enhanced Provision Fee:** This increased from £18.50 to £20.00 per term.

**Voluntary Consumables Fee:** This was introduced in January at 50p per session, to help cover the rising costs of consumables such as nappies, wipes, sun cream, hand wash and hand towels.

**Snack Fee:** This remained at 50p per session, with an option for children to bring their own snacks.

Funding from Warrington Borough Council was £11,100 higher this year due to an increase in the funding rate from April and the successful application for SEND funding. This also includes Autumn Forecast of £3890, which is part funding for the 24/25 academic year. The Government's new early years funding initiative means that eligible working parents of 2-year-olds are now able to access 15 hours per week. As a result, Pre-School now has more 2-year-olds on role which are then paid at the higher rate.

#### **Free Early Years Entitlement (FEYE) Rates:**

- ◆ **For 3 and 4-year-olds:** Increased from £4.92 to £5.26 per hour in September, and further to £5.50 per hour in April.
- ◆ **For 2-year-olds:** Increased from £5.31 to £7.16 per hour in September, and further to £7.53 per hour in April.

#### **Disability Access Funding (DAF) and Inclusion Funding:**

- ◆ Awarded to support children with additional needs.
- ◆ Totaled £9000.

**DfE Grant:** The Supervisor completed her term with the DfE's COVID recovery programme as a mentor to support settings significantly affected by COVID-19. Preschool claimed a grant of £2125 from the DfE for her work during the 2023 Spring, Summer and Autumn Terms.

Oughtington Pre-School  
Financial Summary  
for the Year Ended 31st August 2024

**Fundraising:** Despite having no official fundraising team, a profit of £1007 was raised. The highlight was the Pre-School's 50th Birthday Celebration, which raised £177. Christmas fundraising activities continue to be profitable and raised nearly £300.

### Expenditure

**Staff Salaries:** Wages were £9,000 higher than the previous year due to the National Living Wage increase of £1.02 per hour and subsequent salary reviews.

**Rent:** Rent payments were higher than last year due to back charges of £1,710 issued by the new Committee of the Community Centre in which Pre-School is based. Rent will increase from £5,700 to £10,500 per year from September. Alternative premises or a joint venture with the local primary school should be investigated to manage this significant increase.

**Utilities:** Despite an increase of £9 per month, BT costs were £643 less this year due to a change in contract and no repair or upgrade costs.

**Maintenance and Repairs:** an unexpected cost of £4,397 was spent on resurfacing the outdoor play area, which had lost its integrity and become slippery.

**Training Costs:** A total of £1,051 was spent on training, with £500 spent on Attention Autism training (covered by SEND funding) and £405 spent on First Aid training.

### **Main Equipment Purchases:**

- ◆ 2 privacy screens for the outdoor play area, to replace those damaged by extreme weather conditions over Winter: £364.
- ◆ 2 Galaxy Tablets for the Tapestry Childhood Education Platform: £237.
- ◆ A dehumidifier to combat mold in the storeroom: £149.
- ◆ ~£1000 less spent on toys and games, furniture and SEND resources, as these were replenished last year.

**Marketing Costs:** To increase Pre-School's presence within the local and wider community, the following was spent on marketing:

- ◆ Full page advert in the local May Queen program of events: £100.
- ◆ Purchase of a Super Duck in the local Round Table Duck Race, with social media advertising: £75.

**Payroll Outsourcing:** Following the resignation of the Bookkeeper in July, payroll has been outsourced to the Early Years Alliance for the 2024/25 Year. Annual cost: £286. *{N.B. Insurance and EYA Membership is included in the total cost of £1,136}*

**Tapestry Subscription:** £286 annual cost for subscribing to Tapestry, a Childhood Education Platform. This has tools to help run the setting efficiently and to improve communication between families and staff.

**Debt Recovery Fees:** Pre-School policy now dictates that unpaid fees will be followed up through a debt recovery company. Pre-School paid Beaumont Recoveries £381 to recover unpaid fees this year. However, this has proven to be an effective form of debt recovery.

### Future Plans (Effective September 2024)

- ◆ **Operational Hours:** With an increase of 30 minutes to operational hours, Pre-School is now open from 08:30 – 15:30.

Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2024

- ◆ **Pre-School Fees:** To remain at £6.00 per hour and be reviewed on a regular basis. Additional sessions to be charged at £7.00 per hour.
- ◆ **Breakfast Club Fee:** To remain at £6.00 per day, with focus on attracting more attendees.
- ◆ **Voluntary Enhanced Provision Fee:** To be charged at £18.50 per term, or £2.00 per activity for children that wish to be included ad hoc.
- ◆ **Consumables Fee:** This will become compulsory and cover the costs of snacks, nappies, wipes, nappy bags, sun cream, handwash, medication, hand towels and use of spare clothing. To be charged at £1.50 per session.
- ◆ **Hot Meal Option:** The introduction of a chargeable hot meal option at lunch time will be considered.
- ◆ **Holiday Club:** Pre-School plan to trial holiday club days with a view to extending provision during school holidays. This is to meet the demand of working parents.
- ◆ **Invoicing:** Change from termly to monthly invoicing to encourage better revenue flow.

### Committee and Governance

The Pre-School is managed by a voluntary Committee of parents. Over the last 7 years, there has been a demographic shift in Lymm Village. Previously, Parents worked part-time or stayed at home and could dedicate spare time to sitting on the Committee. Nowadays, parents are working full-time and do not have the spare time to dedicate to Pre-School. With the resignation of both the Supervisor and Bookkeeper at the end of this year, it is more important than ever that Committee roles are fulfilled by people with the experience and determination to drive the business forward and fully support the remaining team of staff.

To address these challenges, the following options should be considered:

- ◆ **Changing to a Charitable Incorporated Organisation (CIO):** This could provide a more sustainable governance structure and potentially attract more funding.
- ◆ **Joint Venture with the Local Primary Multi-Academy Trust (MAT):** This could provide additional resources and support, as other settings in the area have successfully done.
- ◆ **Enlist business support from the Local Authority or Pre-School Learning Alliance:** This could provide resources and guidance, networking opportunities, access to funding and grants, training and professional development and advocacy and representation.

### Cash Surplus

Cash surplus carried forward amounts to £ 70K, of which £47K has been earmarked for provisions, leaving an uncommitted balance carried forward of £23K.

### Bank Accounts

The majority of funds currently sit within a single bank account. £445 is held in a dormant NatWest account. This year Pre-School opened a Sum Up account, with a view to it being used as a petty cash account. This comes with its own debit card which can be preloaded and used by staff for purchasing refreshments, sundries and online goods. This will reduce cash transactions within the business, which reduces human error and gives more visibility to the Bookkeeper. This account includes a card reader, which can be used at fundraising events and enables Pre-School staff to take fee payments on site.

### Conclusion

The financial loss of £6,485, along with a cumulative loss of £19,000 over the past three years, highlights the need for continued monitoring and potential further adjustments to ensure the sustainability of Oughtrington Pre-School. The management team will continue to explore additional funding opportunities, cost-saving measures, and potential collaborations to improve the financial health of the Pre-School and absorb the rent increase. Additionally, the upcoming increase in the National Living Wage, which is expected to fall in the range of £11.61-£12.18 per hour, will necessitate another review of staff salaries to ensure compliance and fairness.

Oughtrington Preschool  
Income and Expenditure Account  
for the Year Ended 31st August 2024

**Income and Expenditure**

<b>Income</b>	<b>2024</b>	<b>2023</b>	<b>Expenditure</b>	<b>2024</b>	<b>2023</b>
	£	£		£	£
Grants - WBC	81,938	70,833	Staff Costs	97,307	88,155
Grants - DfE Experts & Mentors Programme	2,125	3,250	Rent	7,410	3,990
Grants - Milk	745	983	Early Years Alliance	1,136	840
Fees	25,542	23,835	Refreshments and Milk	1,610	1,666
Snacks	2,060	2,187	Trips and Sponsorships	30	68
Consumables	1,025	-	Expendables	1,068	936
Voluntary Enhancement Fee	970	1,044	Stationary	135	83
Sale of Childrens Uniform	155	147	Sundries	1,332	1,136
			Computer Goods	1,138	874
			Cleaning	184	220
			Staff Training	1,051	420
			Phone / Broadband	1,172	1,815
			Registration	50	50
			DBS Checks	78	338
			Accountant	1,200	1,200
			Beaumont Recoveries	381	-
			Sum Up Fees	5	-
			Marketing and Sponsorship	194	-
<b>Core Activities</b>	<b>114,559</b>	<b>102,280</b>		<b>115,481</b>	<b>101,791</b>
Fund Raising	1,363	1,027	Fund Raising	503	85
Donations	146	200	Equipment and Books	1,717	2,390
			Refurbishment / Garden	4,852	522
<b>Total</b>	<b>116,068</b>	<b>103,507</b>		<b>122,553</b>	<b>104,788</b>
B/F Cash	76,936	78,217	C/F Cash	70,451	76,936
	<b><u>193,003</u></b>	<b><u>181,724</u></b>		<b><u>193,003</u></b>	<b><u>181,724</u></b>

<b>Analysis of surplus</b>	<b>2024</b>	<b>2023</b>
	£	£
Santander Current Account	69,706	76,426
NatWest Current Account	445	445
Sum Up Account	200	-
Petty Cash	99	64
<b>Total</b>	<b><u>70,451</u></b>	<b><u>76,936</u></b>

**Notes:**

1. Some rounding differences occur

**Auditor's Report**

I have examined the above accounts with the books and vouchers supplied to me.

To the best of my information and knowledge, these accounts show a true and fair view of the state of affairs as at 31st August 2024.

SIGNED:

*P. Wareham*

<b>PS Accountants</b>
<b>5A Church Road</b>
<b>Lymm WA13 0QG</b>

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2024

<b>Bank Reconciliation</b>		<b>£</b>
Balance per Santander A/C statement		69,706
Balance per NatWest Current A/C statement		445
Balance per Sum Up Account statement		200
Balance in Petty Cash		99
<b>Total</b>		<b><u>70,451</u></b>
<b>Add unpresented credits:</b>		
	Value	
	£	
	-	
	-	
	-	
		-
<b>Less unpresented cheques:</b>		
	Cheque No.	Value
		£
		-
		-
		-
		-
<b>As per accounts:</b>		<b><u>70,451</u></b>

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2024

**Creditors**

There were no creditors

**Debtors**

There were no debtors

**Provision**

A provision of £30,000 is made for any future redundancies  
A provision of £10,000 is made for Pre-School improvements  
A provision of £7000 is made for one-on-one care

These provisions are held within the Santander current account as part of the cash carried forward balance in the income and expenditure account.

**Stock**

No material stock was held

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2024

**Analysis of Sundries**

		£
Health & Safety	£	308
Office Supplies	£	241
Childrens Uniform	£	240
Building	£	188
Committee Gifts	£	144
Ancillary Craft Items	£	94
New Starter, Leavers & Christmas Gifts	£	61
Ancillary Kitchen Items	£	49
Batteries	£	7
		<b><u>1332</u></b>

**Analysis of Fund Raising**

	Income £	Expenditure £
Summer Fundraising (incl. 50th Birthday Party)	539	362
Christmas Fundraising	410	112
Easter Fundraising	160	29
Easy Fundraising	129	
Sponsored Wellie Walk	83	
Misc Fundraising	44	
	<b><u>1,363</u></b>	<b><u>503</u></b>

**Analysis of Donations**

	Income £	Expenditure £
Just Giving	146	
	<b><u>146</u></b>	<b><u>0</u></b>

**Analysis of Equipment Bought**

	£
Electrical	524
Art & Craft	373
Outdoor	348
Furniture	190
Toys & Games	164
Education	31
Staff Uniform	31
SEND	22
Role Play	19
Misc	12
Christmas	3
	<b><u>1,717</u></b>

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2024

**Independent Examiner's Report to the Trustees of Oughtrington Pre-School**

I report on the accounts of the Trust for the year ended 31st August 2024, which are set out on pages 1 - 6.

**Respective Responsibilities of the Trustees and the Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

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

**Independent Examiner's Statement**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act; and

- to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

Signed:



Name: Paul Wareham

Date: 19/11/2024

Relevant professional qualification or body: ACCA

Address: PS Accountants  
5A Church Rd  
Lymm  
Cheshire  
WA13 0QG

**OUGHTRINGTON PRE-SCHOOL**

England & Wales - Charity number 1038655

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# Accounts

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**OUGHTRINGTON PRE-SCHOOL**

**YEAR END ACCOUNTS**

**AND FINANCIAL SUMMARY**

**2022-2023**

Oughtrington Community Centre  
Oughtrington Crescent  
Lymm  
Cheshire  
WA13 9JD

Registered Charity Number: 1038655

**Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2023**

## **Overview**

With ten sessions each week across all terms, Oughtrington Preschool has had another busy year. To ensure that all sessions are adequately staffed, the Preschool employs a combination of permanent and supply staff.

The Preschool lost two members of supply staff and one member of permanent staff this year. However, they took on one apprentice and one member of supply staff at the beginning of the year and have just promoted an experienced Key Person to Deputy Supervisor, providing a solid team.

Preschool started the year with 25 children on role and took a further 13 children on during Spring and Summer. 3 children left the setting during the year.

## **Core Activities**

Expenditure exceeded income by £1281 this year; however, Preschool's bank balance remains healthy. This loss can be explained by the following:

Revenue from core fees was ~£3.6K less than the previous year due to Parents deferring their places until they became eligible for their free entitlement, given the current financial crisis, and a low birth rate year. A total of £858.15 in outstanding fees is owed by Parents, which is hoped to be re-couped in the 2023/24 Autumn Term.

Core fees for 2, 3 and 4-year-olds were increased by 40p per hour from April, from £5.10 to £5.50. However, this still leaves our prices comparable with those of other Preschools in the local area and will be re-evaluated again next Spring. The snack fee remained at 50p per session and we have continued with a voluntary charge of £18.50 per term to cover the provision of enhanced activities.

Warrington Borough Council grant was ~4K higher this year due to an increase in the funding rate from April and the successful application for SEND funding. We saw an increase in the FEYE rate from £4.54 to £4.92 for 3 and 4 year olds, and from £5.25 to £5.31 for 2 year olds. The Preschool received £3200 of DAF (Disability Access Funding) and inclusion funding from WBC for one child with additional needs.

Claire Royle has continued with the DfE's COVID recovery programme as a mentor to support settings significantly affected by COVID-19. Preschool claimed a grant of £3250 from the DfE for her work during the year.

As the National living wage was increased by 92p in April, staff salaries were reviewed accordingly and the Committee agreed on wage increases. NLW is set to increase to £11.44 from April 2024, so Preschool staff salaries will need to be reviewed again. Preschool will have to seek opportunities for growth in revenue figures by attracting more children to the setting when the Government's new funded childcare offers come into effect. This should keep Preschool ahead of the curve, especially with the current rise in energy prices, food costs and rent.

Staff costs were ~£6K lower than the previous year due to fewer children per session and tighter staff ratios. £260 more was spent on DBS checks due to 2 new staff members and 3 staff renewals. Insurance increased by £298 due to a change in level of cover. There was also an increase of £814 in phone and broadband costs due to being out-of-contract, repairs done to internal and external lines and the introduction of full fibre. However, we expect BT costs to be £600 less next year. We had no external visitors providing French or science lessons, as all enhanced activities were provided in-house, saving £1152.

Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2023

Rent payments were £1710 lower than last year due to a change in the Community Centre Committee and the suspension of their bank accounts, resulting in no invoices for three months. We will have to pay this in our next financial year, once their issues have been resolved.

### **Fund Raising**

Even though Preschool continues to have no official fundraising team, a total of £1027 was raised. Highlights of the fundraising calendar were the Singathon and the Christmas activities, which raised £363. Registration with Easyfundraising continues to be profitable, with donations this year totalling £230. We hope to assemble a small fundraising team who can focus on generating even more money for the Preschool.

### **Equipment**

Expenditure on equipment and books was 20% more this year. Larger purchases included a baby change table, 2 baby gates and a second hand iPhone. The cost of a new printer was offset by the inclusion of free ink for 9 months. New SEND equipment, including an iPad, was bought with costs offset against the DAF/Inclusion funding received.

### **Refurbishment/Garden**

Preschool have been paying £35 a month for a gardener to maintain the front garden at the Community Centre. A joiner was also paid to carry out maintenance and do some small jobs in and around Preschool on a couple of occasions.

### **Future of Preschool**

A positive step forward for the Preschool is the Government's new early years funding initiative. Eligible working parents of 2-year-olds will be able to access 15 hours per week from April 2024. This could attract more longevity from children starting at the age of 2 and continuing with Preschool until starting Primary School.

While the organisation still has a solid cash surplus, it is crucial that Preschool continues to maximise the number of children attending each session to be viable in the long term, as salary and rent increases are unavoidable. With continuous attention to upselling session spaces, accommodating early drop-offs and carefully managing staff ratios, there is still room for revenue growth. Income from enhanced provision and snack fees was assessed at the end of this year. Enhanced provision will increase from £18.50 to £20.00 a term from September and Parents who choose not pay the snack fees will be required to provide their own snack for their child. There is also the opportunity to charge for consumables such as nappies, wipes and sunscreen.

A Breakfast Club has been introduced from 7:45 am. It is priced at £6.00 a day and is open to Preschool children and Oughtrington Primary School children. Staff walk the Primary School children to school for 8:50 am. We hope to market this service more in the future and investigate providing after school care and holiday clubs.

### **Cash Surplus**

Cash surplus carried forward amounts to £ 77K, of which £37K has been earmarked for provisions, leaving an uncommitted balance carried forward of £40K.

### **Bank Accounts**

The majority of funds currently sit within a single bank account. £445 is held in a dormant NatWest account.

Oughttrington Preschool  
Income and Expenditure Account  
for the Year Ended 31st August 2023

**Income and Expenditure**

<b>Income</b>	<b>2023</b>	<b>2022</b>	<b>Expenditure</b>	<b>2023</b>	<b>2022</b>
	£	£		£	£
Grants - WBC	70,833	66,500	Staff Costs	88,155	94,075
Grants - DfE Experts & Mentors Programme	3,250	1,000	Rent	3,990	5,700
Grants - Milk	983	780	Insurance	840	542
Fees	23,835	27,476	Refreshments and Milk	1,666	1,502
Snacks	2,187	2,692	Trips and Sponsorships	68	1,220
Voluntary Enhancement Fee	1,044	1,616	Expendables	936	942
Sale of Childrens Uniform	147	-	Stationary	83	71
			Sundries	1,136	897
			Computer Goods	874	735
			Cleaning	220	182
			Staff Training	420	897
			Phone / Broadband	1,815	1,001
			Registration	50	50
			DBS Checks	338	78
			Accountant	1,200	-
<b>Core Activities</b>	<b>102,280</b>	<b>100,064</b>		<b>101,791</b>	<b>107,893</b>
Fund Raising	1,027	1,486	Fund Raising	85	66
Donations	200	-	Equipment and Books	2,390	1,957
			Refurbishment / Garden	522	3,682
<b>Total</b>	<b>103,507</b>	<b>101,550</b>		<b>104,788</b>	<b>113,597</b>
B/F Cash	78,217	90,264	C/F Cash	76,936	78,217
	<b><u>181,724</u></b>	<b><u>191,814</u></b>		<b><u>181,724</u></b>	<b><u>191,814</u></b>
<b>Analysis of surplus</b>	<b>2023</b>	<b>2022</b>			
	£	£			
Santander Current Account	76,426	77,471			
NatWest Current Account	445	445			
Petty Cash	64	300			
<b>Total</b>	<b><u>76,936</u></b>	<b><u>78,217</u></b>			

**Notes:**

1. Some rounding differences occur

**Auditor's Report**

I have examined the above accounts with the books and vouchers supplied to me.

To the best of my information and knowledge, these accounts show a true and fair view of the state of affairs as at 31st August 2023.

SIGNED:

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2023

<b>Bank Reconciliation</b>	<b>£</b>
Balance per Santander A/C statement	76,426
Balance per NatWest Current A/C statement	445
Balance in Petty Cash	64
<b>Total</b>	<b><u>76,936</u></b>

**Add unrepresented credits:**

Value
£
-
-
-

-

**Less unrepresented cheques:**

Cheque No.	Value
	£
	-
	-
	-

-

**As per accounts:**

**76,936**

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2023

**Creditors**

There were no creditors

**Debtors**

A total of £858.15 in outstanding fees is owed by parents. It is hoped this will be re-couped in the 2023/24 Autumn term.

**Provision**

A provision of £20,000 is made for any future redundancies  
A provision of £10,000 is made for Pre-School improvements  
A provision of £7,000 is made for one-on-one care

These provisions are held within the Santander current account as part of the cash carried forward balance in the income and expenditure account.

**Stock**

No material stock was held

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2023**

<b>Analysis of Sundries</b>	<b>£</b>
Batteries	2
Christmas Party	8
New Starter, Leavers & Christmas Gifts	34
Ancillary Kitchen Items	52
Building	82
Office Supplies	85
Committee Gifts	152
Ancillary Craft Items	153
Childrens Uniform	208
Health & Safety	359
	<b><u>1136</u></b>

<b>Analysis of Fund Raising</b>	<b>Income £</b>	<b>Expenditure £</b>
PJ/Dressing Up Fundraiser	27	
Singathon	183	
Christmas Cards/Raffle	180	29
General Fundraising	35	
Sponsored Wellie Walk	135	
Easter Fundraiser	62	57
Coronation Fundraiser	20	
End Of Year Photos/Picnic	5	
Easyfundraising	230	
Soex Clothes donations	150	
	<b><u>1,027</u></b>	<b><u>85</u></b>

<b>Analysis of Donations</b>	<b>Income £</b>	<b>Expenditure £</b>
The Enid Wrigley Academy	50	
Parent Donation - OW	100	
Parent Donation - NT & DH	50	
	<b><u>200</u></b>	<b><u>0</u></b>

<b>Analysis of Equipment Bought</b>	<b>£</b>
Books & DVDs	4
Locks	7
Misc	23
Education	45
Role Play	69
Electrical	94
Staff Uniform	156
Outdoor	260
Furniture	368
Art & Craft	388
SEND	451
Toys & Games	526
	<b><u>2,390</u></b>

Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2023

**Independent Examiner's Report to the Trustees of Oughtrington Pre-School**

I report on the accounts of the Trust for the year ended 31st August 2023, which are set out on pages 1 - 6.

**Respective Responsibilities of the Trustees and the Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

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

**Independent Examiner's Statement**

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


1. Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act; and

- to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

Signed: 

Name: Paul Wareham FCCA MBA

Date: 22-Feb-24

Relevant professional qualification or body: Association of Chartered Certified Accountants

Address: 5A Church Road  
Lymm  
Cheshire  
WA13 0QG

**OUGHTRINGTON PRE-SCHOOL**

England & Wales - Charity number 1038655

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# Accounts

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**OUGHTRINGTON PRE-SCHOOL**

**YEAR END ACCOUNTS**

**AND FINANCIAL SUMMARY**

**2021-2022**

Oughtrington Community Centre  
Oughtrington Crescent  
Lymm  
Cheshire  
WA13 9JD

Registered Charity Number: 1038655

**Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2022**

**Overview**

Oughtrington Pre-School has had another busy year, running 10 sessions per week in all terms. The Pre-School consists of a mixture of permanent and supply members of staff, to enable adequate staffing of all sessions. Towards the end of the year, both the Deputy Supervisor and the Bookkeeper resigned due to relocation.

Oughtrington Primary School admitted 47 reception children in September 2022, with the Pre-School accommodating just under half of these children. Pre-School's strong link with the Primary School is evident, with close links in particular during the transition phase.

Pre-School started the year with 31 children on role and took a further 10 children on during the year. 3 children left the area and consequently the setting, mid-year.

**Core Activities**

Expenditure exceeded income by £12K this year, however Pre-School's bank balance remains healthy. This loss can be explained by the following:

Core fees and WBC grant was ~£31K lower this year, due to fewer children being on role and the number of children attending each session being lower. By the Summer term there were 38 children on role, compared with 50 children the year before. The average number of children attending each session was 19, compared with 26 the year before. This was due to the combination of a lower birth rate year and people deferring their places until they become eligible for their free entitlement, given the current financial crisis. Non-payment of core fees by parents totalled 2.5K, however we plan to re-coup these fees in the 2022/23 Autumn term.

Core fees for 3 and 4 year olds were increased by 35p per hour from January, from £4.75 to £5.10. Core fees for 2 year olds were increased by 10p per hour, from £5.00 to £5.10. However, this still leaves our prices comparable with those of other Pre-Schools in the local area. We also saw an increase in the FEYE allowance from April - from £4.39 to £4.54 for 3 and 4 year old, and from £5.08 to £5.25 for 2 year olds.

Snack fee remained at 50p per session. A voluntary charge of £18.50 per term was applied to cover the cost of enhanced provisions such as Eco Warriors science lessons, Les Petits Pois Fun French lessons, gardening club and orchard activities.

Claire Royle was seconded to work for the DfE's covid recovery programme, to support settings that were significantly affected by covid. Pre-School were able to claim £1000 from the DfE for the work she undertook during the Spring term.

Salary increases were agreed from April to maintain the same gap between the lowest Pre-School salary and the National Living Wage, which increased by 59p per hour. NLW is expected to rise again in April 2023 and accordingly so will Pre-School staff salaries. As the NLW is projected to rise to £10.50 per hour by 2024, Pre-School will have to seek opportunity for growth in revenue figures to keep ahead of this curve, especially with the current rise in energy prices, food costs and rent.

**Oughtrington Pre-School  
Financial Summary Continued  
for the Year Ended 31st August 2022**

Fixed costs were ~£1000 higher this year. The main reasons for this were: £900 more was spent on visitors who provided the enhanced activities on offer; Staff training was £250 higher, which included enrolling one member of staff on her L5 apprenticeship. DBS checks were ~£300 lower, as no new staff members were taken on this year.

Variable costs were ~£4K lower this year. This was mostly due to reduced staffing with fewer children attending. Expenditure on expendables was £950 less this year as Pre-School returned to normal cleaning regimes post covid.

### **Fund Raising**

Despite the fact that Pre-School continues to have no official fundraising team, a total of £1486 was raised. The highlight of the fundraising calendar was the Easter raffle and sponsored egg and spoon race, which raised £424. Registration with Easyfundraising continues to be profitable, with donations this year totalling £500.

### **Equipment**

Expenditure on equipment and books was 1/3 less due to the replacement of a lot of educational learning resources last year. The main purchases were a storage shed for the outdoor area and two retractable privacy screens to improve security of the outside area.

### **Refurbishment**

Pre-School contributed £3.5K towards the installation of a new emergency exit door in the main hall of Oughtrington Community Centre. This means that the internal doors to the Pre-School rooms can now be locked during session time, increasing security in line with Ofsted recommendations.

### **Future of Pre-School**

Whilst there is still a healthy surplus of cash in the organisation, in order to be sustainable in the long term, it is important that Pre-School continues to maximise the number of children attending each session, as further increases in staff costs are inevitable. There is still scope to grow revenue with continued focus on upselling session spaces and early drop offs and effectively managing staff to child ratios. There is also the option to explore wrap around care and holiday clubs and evaluate the revenue from enhanced provision and snack donations. Fees will continue to be reviewed annually with comparison against other settings in the area.

Although the waiting list for future places continues to be strong, some parents are deferring their child's place until they become eligible for their grant and a number are not exceeding their grant entitlement. This, combined with a lower birth rate year, means that intake is low for the 2022/23 Autumn term. Some marketing needs to be done to ensure that people are aware there are places available.

### **Cash Surplus**

Cash surplus carried forward amounts to £78K of which £37K has been earmarked for provisions leaving an uncommitted balance carried forward of £41K.

### **Bank Accounts**

The majority of funds currently sit within a single Pre-School account. £445 is held in a dormant NatWest account. No funds have been transferred to savings this year.

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2022**

**Income and Expenditure**

<b>Income</b>	<b>2022</b>	<b>2021</b>	<b>Expenditure</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>		<b>£</b>	<b>£</b>
Fees	27,476	34,000	Staff Costs	94,075	97,231
Grants - WBC	66,500	90,638	Rent	5,700	5,700
Grants - Milk	780	1,175	Insurance	542	531
DfE Experts & Mentors Programme	1,000	-	Refreshments and Milk	1,502	1,538
Voluntary Enhancement Fee	1,616	666	Trips and Sponsorships	1,220	321
Snacks	2,692	2,325	Expendables	942	1,895
Uniforms	-	38	Stationary	71	82
			Sundries	897	730
			Computer Goods	735	669
			Cleaning	182	224
			Staff Training	897	646
			Phone / Broadband	1,001	859
			Registration	50	50
			DBS Checks	78	402
<b>Core Activities</b>	<b>100,064</b>	<b>128,842</b>		<b>107,893</b>	<b>110,878</b>
Fund Raising	1,486	1,940	Fund Raising	66	22
Donations	-	1,605	Equipment and Books	1,957	2,935
			Refurbishment / Garden	3,682	841
<b>Total</b>	<b>101,550</b>	<b>132,387</b>		<b>113,597</b>	<b>114,676</b>
B/F Cash	90,264	72,553	C/F Cash	78,217	90,264
	<b>191,814</b>	<b>204,940</b>		<b>191,814</b>	<b>204,940</b>

<b>Analysis of surplus</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Santander Current Account	77,471	89,519
NatWest Current Account	445	445
Petty Cash	300	300
<b>Total</b>	<b><u>78,217</u></b>	<b><u>90,264</u></b>

Notes:

1. Some rounding differences occur

**Auditor's Report**

I have examined the above accounts with the books and vouchers supplied to me.

To the best of my information and knowledge, these accounts show a true and fair view of the state of affairs as at 31st August 2022.

SIGNED:

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2022**

**Bank Reconciliation**

	£
Balance per Santander A/C statement	77,471
Balance per NatWest Current A/C statement	445
Balance in Petty Cash	300
<b>Total</b>	<b><u>78,217</u></b>

**Add unrepresented credits:**

Value	
£	
-	
-	
-	
	-

**Less unrepresented cheques:**

Cheque No.	Value
	£
	-
	-
	-
	-

**As per accounts:**

**78,217**

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2022**

**Creditors**

There were no creditors

**Debtors**

A total of £2,508.49 in outstanding fees is owed by parents. It is hoped this will be re-couped in the 2022/23 Autumn term.

**Provision**

A provision of £20,000 is made for any future redundancies  
A provision of £10,000 is made for Pre-School improvements  
A provision of £7,000 is made for one-on-one care

These provisions are held within the Santander current account as part of the cash carried forward balance in the income and expenditure account.

**Stock**

No material stock was held

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2022**

<b>Analysis of Sundries</b>	<b>£</b>
Ancillary Craft Items	36
Ancillary Kitchen Items	263
Batteries	4
Christmas Party	34
Health & Safety	171
Leavers Presents	20
Role Play	22
Sports Day	8
Committee Gifts	250
Office Supplies	90
	<b><u>897</u></b>

<b>Analysis of Fund Raising</b>	<b>Income £</b>	<b>Expenditure £</b>
Cake Sale	49	
Sponsored Walk	181	
Easter Raffle/Sponsored Egg & Spoon	424	19
Raffle	148	
End Of Year Photos/Picnic	110	47
Easyfundraising	500	
Soex Clothes Donations	75	
	<b><u>1,486</u></b>	<b><u>66</u></b>

<b>Analysis of Donations</b>	<b>Income £</b>	<b>Expenditure £</b>
	<b><u>0</u></b>	<b><u>0</u></b>

<b>Analysis of Equipment Bought</b>	<b>£</b>
Art & Craft	375
Misc	38
Education	177
Electrical	100
Furniture	5
Outdoor	501
Role Play	245
Toys / Games	348
Books / DVDs	6
Uniforms	163
	<b><u>1,957</u></b>

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2022**

**Independent Examiner's Report to the Trustees of Oughtrington Pre-School**

I report on the accounts of the Trust for the year ended 31st August 2022, which are set out on pages 1 - 6.

**Respective Responsibilities of the Trustees and the Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

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

**Independent Examiner's Statement**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the Act; and

- to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

Name:



Date:

26-Apr-23

Paul Wareham FCCA

Relevant professional qualification or body: ACCA

Address: 10 Market Place  
Heywood  
Greater Manchester  
OL10 4NL

**OUGHTRINGTON PRE-SCHOOL**

England & Wales - Charity number 1038655

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# Accounts

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Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2021

**OUGHTRINGTON PRE-SCHOOL**

**YEAR END ACCOUNTS**

**AND FINANCIAL SUMMARY**

**2020-2021**

Oughtrington Community Centre  
Oughtrington Crescent  
Lymm  
Cheshire  
WA13 9JD

**Registered Charity Number: 1038655**

**Oughtrington Pre-School  
Financial Summary  
for the Year Ended 31st August 2021**

**Overview**

Oughtrington Preschool ran 10 sessions per week in all terms. September 2020 intake was 30 children in comparison with the previous year that had an intake of 35, this is not full capacity however a number of sessions have been full. The intake did increase in January 2021 and was forecast to increase in April 2021 to 50. Preschool has permanent members of staff and supply staff who provide valuable assistance and enable adequate staffing of all sessions.

Unfortunately this year due to COVID-19, numbers were effected in September, however all staff returned in September, and were available for work in September.

Two staff members were off sick with COVID mid year, they were granted immediate sick pay.

**Core Activities**

Pre-School maintained a surplus position this year (£90,264). Expenditure was lower than income by £17,711.

Warrington Borough Council grants totalled £90,638. With staff costs totalling £97,231, higher than 2020 due to all staff returning to work, and the end of the furlough scheme. We also took on two new staff members so allocations

Private fees were £34,000 an increase in comparison to 2020, some of this can be attributed to transition sessions that pre school ran in September, but also because some fee paying children do not receive their 30h until midway

A fee increase was observed in April, the fee for 2 year olds increased to £4.95 per hour, while the fee for 3 year olds increased to £4.50 per hour. In addition to this the funded rate increased for 2 year olds to £5.08 per hour and 3-4 year olds to £4.39 per hour.

Salaries were agreed for permanent and supply staff from April 2020 to maintain the gap between the lowest Preschool salary and the national living wage. With a 19p increment per hour being added to all staff members wage. No admin payments were paid to kev staff between the months of April-August 2020.

The voluntary enhanced provision fee of £18.50 per term was only billed for the summer term because this was when activities were able to recommence as per COVID guidance. This helps contribute to the cost of enhanced provisions such as PE sessions. Gardening Club. Eco Warriors and Orchard activities.

Variable expenses increased, mainly due to essential purchases of hand sanitiser and cleaning products which still remain part of pre schools daily routine.

Income from Fundraising and donations increased by 271% compared to 2020.

*3e*

**Oughtrington Pre-School  
Financial Summary Continued  
for the Year Ended 31st August 2021**

### **Fund Raising & Donations**

Despite the fact that we continue to have no official fundraising team, a total of £1940 was raised. We raised money with a sponsored bike ride (£633) sponsored walk (£245), in addition to our easyfundraising account (£460).

Pre-School also received a number of generous donations from parents (£1304.00) via a JustGiving page, the Rotary Club (£200) and a parent donation (£100).

### **Equipment**

Expenditure on equipment and books totalled £2935. The main purchases included the new pirate ship for the outdoor area (£728), arts and crafts materials (£500), and staff sweatshirts (£169).

### **Refurbishment**

The outdoor garden area was refurbished this year (£541) which included the removal and purchasing of a new pirate ship, new bark, repair to wooden fenced area. The toilet area was repainted and refreshed (£100). Also various maintenance works were carried out which included repair of shelves/cabinets/storage area (£200).

### **Future of Pre-School**

Whilst there is still a healthy surplus of cash in the organisation, in order to be sustainable in the long term it is essential that Pre-School continues to maximise the number of children attending each session,

There is still scope to grow revenue with continued focus on upselling session spaces, lunch time slots and early drop offs; effectively managing staff to child ratios and by charging for enhanced provisions. Fees will continue to be reviewed annually with comparison against other settings in the area.

COVID-19 is an ongoing concern, it will be inevitable that some parents may defer places from September to January and intake numbers/Staffing may need to be assessed in order to ensure that social distancing or self isolation can be implemented among staff. COVID-19 may also affect the ability to fundraise for the first half of the year. It may be possible to increase parental awareness of the "Easyfundraising" scheme in addition to carrying out sponsored walks, keyring sales etc.

The waiting list for future places continues to be strong with numbers for the January (2022) intake being high. A number of parents have deferred places until they are eligible for their 15 or 30 hours funding. Available places should be advertised so that the Local Community are aware that Preschool is not full.

There is a contingency of £20,000 made up for any future redundancies, £10,000 for pre school improvements, and £7000 for one on one care should it be required. We also have to be aware that there may be a rent increase implemented this year. or the possibility that we may have to move premises.

Cash surplus carried forward is £90,264

### **Bank Accounts**

The majority of funds currently sit within a single Pre-School account.

There is £445 in a Natwest Account.

No funds have been transferred to savings this year.



**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2021**

**Income and Expenditure**

<b>Income</b>	<b>2021</b>	<b>2020</b>	<b>Expenditure</b>	<b>2021</b>	<b>2020</b>
	£	£		£	£
Fees	34,000	24,628	Staff Costs	97,231	79,526
Grants - WBC	90,638	74,040	Rent	5,700	5,358
Grants - Milk	1,175	1,348	Insurance	531	531
Snacks	2,325	1,353	Refreshments and Milk	1,538	1,518
Voluntary enhancement fee	666	890	Trips and Sponsorships	321	860
Uniforms	38	353	Expendables	1,895	1,804
			Stationary	82	89
			Sundries	730	1,134
			Computer Goods	669	1,178
			Cleaning	224	284
			Staff Training	646	189
			Phone / Broadband	859	902
			Registration	50	50
			DBS Checks	402	229
<b>Core Activities</b>	<b>128,842</b>	<b>102,612</b>		<b>110,878</b>	<b>93,651</b>
Fund raising	1,940	847	Fund raising	22	18
Donations	1,605	461	Equipment and books	2,935	1,981
			Refurbishment / Garden	841	1,230
<b>Total</b>	<b>132,387</b>	<b>103,920</b>		<b>114,676</b>	<b>96,881</b>
B/F Cash	72,553	65,514	C/F Cash	90,264	72,553
	<u><b>204,940</b></u>	<u><b>169,434</b></u>		<u><b>204,940</b></u>	<u><b>169,434</b></u>

<b>Analysis of surplus</b>	<b>2021</b>	<b>2020</b>
	£	£
Santander Current Account	89,519	71,808
NatWest Current Account	445	445
Petty Cash	300	300
<b>Total</b>	<u><b>90,264</b></u>	<u><b>72,553</b></u>

Notes:  
1. Some rounding differences occur

**Auditor's Report**

I have examined the above accounts with the books and vouchers supplied to me.  
To the best of my information and knowledge, these accounts show a true and fair view of the state of affairs as at 31st August 2021.

SIGNED: 



Oughttrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2021

**Bank Reconciliation**

	£
Balance per Santander A/C statement	89,519
Balance per NatWest Current A/C statement	445
Balance in Petty Cash	300
<b>Total</b>	<b><u>90,264</u></b>

**Add unrepresented credits:**

	Value
	£
	-
	-
	-

**Less unrepresented cheques:**

	Cheque No.	Value
		£
		-
		-
		-

**As per accounts:**

**90,264**

**Oughttrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2021**

**Creditors**

There were no creditors

**Debtors**

There were no debtors

**Provision**

A provision of £20,000 is made for any future redundancies  
A provision of £10,000 is made for Pre-School improvements  
A provision of £7,000 is made for one-on-one care

These provisions are held within the Santander current account as part of the cash carried forward balance in the income and expenditure account

**Stock**

No material stock was held

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2021**

<b>Analysis of Sundries</b>	<b>£</b>
Ancillary Craft Items	90
Ancillary Kitchen Items	11
Health & Safety	380
Committee gift to staff	249
	<b><u>730</u></b>

<b>Analysis of Fund Raising</b>	<b>Income</b>	<b>Expenditure</b>
	<b>£</b>	<b>£</b>
Shoe/clothes Collection	104	
Christmas Hamper raffle/keyrings	378	7
Sponsored Bike Ride	633	
Uniform Raffle	57	
Sponsored Walk	245	
Easter Egg Hunt	63	14
Easyfundraising	460	
	<b><u>1,940</u></b>	<b><u>22</u></b>

<b>Analysis of Donations</b>	<b>Income</b>	<b>Expenditure</b>
	<b>£</b>	<b>£</b>
Rotary Club	200	
Parent donations	100	
Just Giving Page	1305	
	<b><u>1,605</u></b>	<b><u>0</u></b>

<b>Analysis of Equipment Bought</b>	<b>£</b>
Art & Craft	849
Christmas	0
Education	269
Electrical	27
Furniture	376
Outdoor	413
Role Play	44
Toys & Games	790
Staff Uniforms	169
	<b><u>2,935</u></b>

*Soe*

**Oughtrington Pre-School  
Income and Expenditure Account  
for the Year Ended 31st August 2021**

**Independent Examiner's Report to the Trustees of Oughtrington Pre-School**

I report on the accounts of the Trust for the year ended 31st August 2021, which are set out on pages 1 - 6.

**Respective Responsibilities of the Trustees and the Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

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1. Which gives me reasonable cause to believe that in any material respect the requirements

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- to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

Name: SUSAN CANTWELL

Date: 31/3/22

Relevant professional qualification or body: ACMA

Address: 5 OUGHTRINGTON CREES  
LYNN WAID 9JD.