

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Details

Status Registered

Legal form Other

Registered 1994-08-25

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

Contact

Address Gayton Pre School
Gayton Road
Gayton
Wirral
Merseyside
CH60 8PZ

Phone 01513428538

Email Gaytonpreschool@hotmail.com

Website do.nothereone

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre School for children aged 2-4 for all day care during school term time

Classification

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

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£199,970	£159,620	-	-
2024-07-31	£129,689	£118,950	-	-
2023-07-31	£110,994	£125,462	-	-
2022-07-31	£135,300	£116,864	-	-
2021-07-31	£135,300	£116,864	-	-
2020-07-31	£101,213	£115,692	-	-

Trustees

Name	Role	Appointed
Claire Louise Shokrollahi	Chair	2022-10-04
Anna Charlotte Irving		2020-11-23
Charlotte Harper		2020-11-23
Fiona Currie		2022-10-04
Shirley Prescott		2019-01-31

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
FOR
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

GAYTON PRE-SCHOOL UNIT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

Public benefit

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

FINANCIAL REVIEW

Financial position

The amount of reserves held is shown on the Balance Sheet with Note 8 showing the Movement in Funds.

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are generally appointed from parents of children using the pre-school unit.

Organisational structure

The Trustees delegate day-to-day management of the unit to the Pre-School Unit Manager, Mrs H Ingman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040410

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

Principal address

Gayton Pre School Unit
Gayton Road
Heswall
CH60 8PZ

Trustees

Mrs F M Currie
Mrs S Prescott
Mrs J Daffern
Mrs C Harper
Mrs A C Irving
Ms C L Shokrollahi

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Approved by order of the board of trustees on 17 April 26 and signed on its behalf by:


.....
Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GAYTON PRE-SCHOOL UNIT**

Independent examiner's report to the trustees of Gayton Pre-School Unit

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 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.



Michael Donnan

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Date: 11th May 2026.....

GAYTON PRE-SCHOOL UNIT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	31/7/25 Unrestricted fund £	31/7/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2	-
Charitable activities			
Pre-school income		199,968	129,689
Total		<u>199,970</u>	<u>129,689</u>
EXPENDITURE ON			
Charitable activities			
Charitable expenses		159,620	118,950
NET INCOME		40,350	10,739
RECONCILIATION OF FUNDS			
Total funds brought forward		36,640	25,901
TOTAL FUNDS CARRIED FORWARD		<u>76,990</u>	<u>36,640</u>

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

**BALANCE SHEET
31 JULY 2025**

	Notes	31/7/25 Unrestricted fund £	31/7/24 Total funds £
FIXED ASSETS			
Tangible assets	5	80	214
CURRENT ASSETS			
Debtors	6	816	-
Cash at bank		79,407	39,873
		<u>80,223</u>	<u>39,873</u>
CREDITORS			
Amounts falling due within one year	7	(3,313)	(3,447)
		<u>76,910</u>	<u>36,426</u>
NET CURRENT ASSETS			
		<u>76,990</u>	<u>36,640</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>76,990</u>	<u>36,640</u>
NET ASSETS			
		<u>76,990</u>	<u>36,640</u>
FUNDS			
Unrestricted funds	8	76,990	36,640
		<u>76,990</u>	<u>36,640</u>
TOTAL FUNDS			
		<u>76,990</u>	<u>36,640</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 26 and were signed on its behalf by:


.....
A C Irving - Trustee

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 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.

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES - continued

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. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £Nil (2023 - £NIL).

Trustees' expenses

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

3. STAFF COSTS

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

	31/7/25	31/7/24
General employees	8	7
	<u> </u>	<u> </u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school income	129,689
	<u> </u>
EXPENDITURE ON	
Charitable activities	
Charitable expenses	118,950
	<u> </u>
NET INCOME	10,739
RECONCILIATION OF FUNDS	
Total funds brought forward	25,901

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	36,640

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 August 2024 and 31 July 2025	404
DEPRECIATION	
At 1 August 2024	190
Charge for year	134
At 31 July 2025	324
NET BOOK VALUE	
At 31 July 2025	80
At 31 July 2024	214

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/25 £	31/7/24 £
Prepayments and accrued income	816	-

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/25	31/7/24
	£	£
Taxation and social security	-	1,301
Other creditors	3,313	2,146
	<u>3,313</u>	<u>3,447</u>

8. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	36,640	40,350	76,990
	<u>36,640</u>	<u>40,350</u>	<u>76,990</u>
TOTAL FUNDS	<u>36,640</u>	<u>40,350</u>	<u>76,990</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	199,970	(159,620)	40,350
	<u>199,970</u>	<u>(159,620)</u>	<u>40,350</u>
TOTAL FUNDS	<u>199,970</u>	<u>(159,620)</u>	<u>40,350</u>

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	25,901	10,739	36,640
	<u>25,901</u>	<u>10,739</u>	<u>36,640</u>
TOTAL FUNDS	<u>25,901</u>	<u>10,739</u>	<u>36,640</u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,689	(118,950)	10,739
	<u>129,689</u>	<u>(118,950)</u>	<u>10,739</u>
TOTAL FUNDS	<u><u>129,689</u></u>	<u><u>(118,950)</u></u>	<u><u>10,739</u></u>

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

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	25,901	51,089	76,990
	<u>25,901</u>	<u>51,089</u>	<u>76,990</u>
TOTAL FUNDS	<u><u>25,901</u></u>	<u><u>51,089</u></u>	<u><u>76,990</u></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	329,659	(278,570)	51,089
	<u>329,659</u>	<u>(278,570)</u>	<u>51,089</u>
TOTAL FUNDS	<u><u>329,659</u></u>	<u><u>(278,570)</u></u>	<u><u>51,089</u></u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

GAYTON PRE-SCHOOL UNIT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	31/7/25 £	31/7/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees & fee deposits	2	-
Charitable activities		
Fees & fee deposits	57,773	30,788
LEA	128,861	91,534
Fund raising	1,324	1,065
Uniform	873	447
Other	887	605
Training	8,750	5,250
Grants	1,500	-
	<u>199,968</u>	<u>129,689</u>
Total incoming resources	199,970	129,689
EXPENDITURE		
Charitable activities		
Wages	130,748	98,797
Social security	3,487	1,399
Pensions	2,537	3,012
Ground rent	350	350
PLA membership and insurance	1,114	1,132
Light and heat	228	651
Telephone	755	627
Sundries	1,150	799
Repairs and renewals	2,723	487
Toys and equipment	3,027	2,295
Consumables	214	254
Petty cash	3,600	2,400
Extra curricula	2,616	2,163
Cleaning	506	469
Uniform	685	472
Training	750	195
Fundraising	360	-
Tesco Grant	1,943	-
	<u>156,793</u>	<u>115,502</u>

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	31/7/25	31/7/24
	£	£
Support costs		
Governance costs		
Accountancy fees	1,710	2,420
Payroll fees	983	894
Computer equipment	134	134
	<hr/>	<hr/>
	2,827	3,448
	<hr/>	<hr/>
Total resources expended	159,620	118,950
	<hr/>	<hr/>
Net income	<u>40,350</u>	<u>10,739</u>

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024
FOR
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

GAYTON PRE-SCHOOL UNIT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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 charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

Public benefit

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

FINANCIAL REVIEW

Financial position

The amount of reserves held is shown on the Balance Sheet with Note 8 showing the Movement in Funds.

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are generally appointed from parents of children using the pre-school unit.

Organisational structure

The Trustees delegate day-to-day management of the unit to the Pre-School Unit Manager, Mrs H Ingman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040410

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

Principal address

Gayton Pre School Unit
Gayton Road
Heswall
CH60 8PZ


Trustees

Mrs F M Currie
Mrs S Prescott
Mrs J Daffern
Mrs C Harper
Mrs A C Irving
Ms C L Shokrollahi

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Approved by order of the board of trustees on 4 March '25 and signed on its behalf by:



.....
Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GAYTON PRE-SCHOOL UNIT**

Independent examiner's report to the trustees of Gayton Pre-School Unit

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 2024.

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.



Michael Donnan

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Date: *10th March 2025*.....

GAYTON PRE-SCHOOL UNIT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

		31/7/24	31/7/23
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school income		129,689	110,994
		<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Charitable expenses		118,950	125,462
		<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		10,739	(14,468)
RECONCILIATION OF FUNDS			
Total funds brought forward		25,901	40,369
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>36,640</u>	<u>25,901</u>

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

**BALANCE SHEET
31 JULY 2024**

	Notes	31/7/24 Unrestricted fund £	31/7/23 Total funds £
FIXED ASSETS			
Tangible assets	5	214	348
CURRENT ASSETS			
Cash at bank		39,873	31,137
CREDITORS			
Amounts falling due within one year	6	(3,447)	(5,584)
NET CURRENT ASSETS		<u>36,426</u>	<u>25,553</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,640	25,901
NET ASSETS		<u>36,640</u>	<u>25,901</u>
FUNDS			
Unrestricted funds	7	36,640	25,901
TOTAL FUNDS		<u>36,640</u>	<u>25,901</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 25 and were signed on its behalf by:



 A C Irving - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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.

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

1. ACCOUNTING POLICIES - continued

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. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £Nil (2023 - £NIL).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

3. STAFF COSTS

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

	31/7/24	31/7/23
General employees	<u>7</u>	<u>7</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school income	<u>110,994</u>
EXPENDITURE ON	
Charitable activities	
Charitable expenses	<u>125,462</u>
NET INCOME/(EXPENDITURE)	(14,468)
RECONCILIATION OF FUNDS	
Total funds brought forward	40,369

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	
		25,901	
		25,901	
5.	TANGIBLE FIXED ASSETS	Computer equipment £	
	COST		
	At 1 August 2023 and 31 July 2024	404	
	DEPRECIATION		
	At 1 August 2023	56	
	Charge for year	134	
	At 31 July 2024	190	
	NET BOOK VALUE		
	At 31 July 2024	214	
	At 31 July 2023	348	
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		31/7/24	31/7/23
		£	£
	Taxation and social security	1,301	1,160
	Other creditors	2,146	4,424
		3,447	5,584

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

7. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	25,901	10,739	36,640
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,901</u>	<u>10,739</u>	<u>36,640</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,689	(118,950)	10,739
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>129,689</u>	<u>(118,950)</u>	<u>10,739</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	40,369	(14,468)	25,901
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,369</u>	<u>(14,468)</u>	<u>25,901</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,994	(125,462)	(14,468)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>110,994</u>	<u>(125,462)</u>	<u>(14,468)</u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

7. MOVEMENT IN FUNDS - continued

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

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	40,369	(3,729)	36,640
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>40,369</u>	<u>(3,729)</u>	<u>36,640</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	240,683	(244,412)	(3,729)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>240,683</u>	<u>(244,412)</u>	<u>(3,729)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

GAYTON PRE-SCHOOL UNIT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	31/7/24	31/7/23
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
Fees & fee deposits	30,788	29,089
LEA	91,534	79,743
Fund raising	1,065	853
Uniform	447	525
Other	605	784
Training	5,250	-
	129,689	110,994
Total incoming resources	129,689	110,994
EXPENDITURE		
Charitable activities		
Wages	98,797	101,508
Social security	1,399	2,601
Pensions	3,012	1,995
Ground rent	350	350
PLA membership and insurance	1,132	833
Light and heat	651	-
Telephone	627	574
Sundries	799	1,449
Repairs and renewals	487	575
Toys and equipment	2,295	2,952
Consumables	254	265
Petty cash	2,400	2,900
Extra curricula	2,163	1,973
Cleaning	469	540
Uniform	472	1,275
Training	195	333
Computer expenses	-	289
	115,502	120,412
Support costs		
Governance costs		
Accountancy fees	2,420	1,490
Carried forward	2,420	1,490

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	31/7/24	31/7/23
	£	£
Governance costs		
Brought forward	2,420	1,490
Payroll fees	894	3,504
Computer equipment	134	56
	<u>3,448</u>	<u>5,050</u>
Total resources expended	<u>118,950</u>	<u>125,462</u>
Net income/(expenditure)	<u>10,739</u>	<u>(14,468)</u>

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Accounts

REGISTERED CHARITY NUMBER: 1040410

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023
FOR
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

GAYTON PRE-SCHOOL UNIT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

Public benefit

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

FINANCIAL REVIEW

Financial position

The amount of reserves held is shown on the Balance Sheet with Note 8 showing the Movement in Funds.

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are generally appointed from parents of children using the pre-school unit.

Organisational structure

The Trustees delegate day-to-day management of the unit to the Pre-School Unit Manager, Mrs H Ingman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040410

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

Principal address

Gayton Pre School Unit
Gayton Road
Heswall
CH60 8PZ

Trustees

Mrs F M Currie (appointed 4.10.22)
Mrs T Sheppard (resigned 4.10.22)
Mrs S Prescott
Mrs J Daffern
Mrs C Harper
Mrs A C Irving
Ms C L Shokrollahi (appointed 4.10.22)

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:



Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GAYTON PRE-SCHOOL UNIT**

Independent examiner's report to the trustees of Gayton Pre-School Unit

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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



Michael Donnan

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Date: 17th January 2024.....

GAYTON PRE-SCHOOL UNIT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

Notes	31/7/23 Unrestricted fund £	31/7/22 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	-	1
Charitable activities		
Pre-school income	110,994	132,532
Total	<u>110,994</u>	<u>132,533</u>
EXPENDITURE ON		
Charitable activities		
Charitable expenses	125,462	133,541
NET INCOME/(EXPENDITURE)	(14,468)	(1,008)
RECONCILIATION OF FUNDS		
Total funds brought forward	40,369	41,377
TOTAL FUNDS CARRIED FORWARD	<u>25,901</u>	<u>40,369</u>

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

**BALANCE SHEET
31 JULY 2023**

	Notes	31/7/23 Unrestricted fund £	31/7/22 Total funds £
FIXED ASSETS			
Tangible assets	5	348	-
CURRENT ASSETS			
Debtors	6	-	2,400
Cash at bank		31,137	42,309
		<u>31,137</u>	<u>44,709</u>
CREDITORS			
Amounts falling due within one year	7	(5,584)	(4,340)
		<u>25,553</u>	<u>40,369</u>
NET CURRENT ASSETS			
		<u>25,553</u>	<u>40,369</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>25,901</u>	<u>40,369</u>
NET ASSETS			
		<u>25,901</u>	<u>40,369</u>
FUNDS			
Unrestricted funds	8	25,901	40,369
		<u>25,901</u>	<u>40,369</u>
TOTAL FUNDS			
		<u>25,901</u>	<u>40,369</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:



A C Irving - Trustee

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES - continued

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. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £Nil (2022 - £NIL).

Trustees' expenses

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

3. STAFF COSTS

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

	31/7/23	31/7/22
General employees	<u>7</u>	<u>8</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1
Charitable activities	
Pre-school income	<u>132,532</u>
Total	<u>132,533</u>
EXPENDITURE ON	
Charitable activities	
Charitable expenses	<u>133,541</u>
NET INCOME/(EXPENDITURE)	(1,008)

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

4.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
	RECONCILIATION OF FUNDS	
	Total funds brought forward	41,377
		<hr/>
	TOTAL FUNDS CARRIED FORWARD	40,369
		<hr/> <hr/>
5.	TANGIBLE FIXED ASSETS	Computer equipment £
	COST	
	Additions	404
		<hr/>
	DEPRECIATION	
	Charge for year	56
		<hr/>
	NET BOOK VALUE	
	At 31 July 2023	348
		<hr/> <hr/>
	At 31 July 2022	-
		<hr/> <hr/>
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
		31/7/23 31/7/22
		£ £
	Other debtors	- 2,400
		<hr/> <hr/> <hr/> <hr/>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/23	31/7/22
	£	£
Taxation and social security	1,160	281
Other creditors	4,424	4,059
	<u>5,584</u>	<u>4,340</u>

8. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At
	£	£	31.7.23
			£
Unrestricted funds			
General fund	40,369	(14,468)	25,901
	<u>40,369</u>	<u>(14,468)</u>	<u>25,901</u>
TOTAL FUNDS	<u>40,369</u>	<u>(14,468)</u>	<u>25,901</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	110,994	(125,462)	(14,468)
	<u>110,994</u>	<u>(125,462)</u>	<u>(14,468)</u>
TOTAL FUNDS	<u>110,994</u>	<u>(125,462)</u>	<u>(14,468)</u>

Comparatives for movement in funds

	At 1.8.21	Net movement in funds	At
	£	£	31.7.22
			£
Unrestricted funds			
General fund	41,377	(1,008)	40,369
	<u>41,377</u>	<u>(1,008)</u>	<u>40,369</u>
TOTAL FUNDS	<u>41,377</u>	<u>(1,008)</u>	<u>40,369</u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,533	(133,541)	(1,008)
	<u>132,533</u>	<u>(133,541)</u>	<u>(1,008)</u>
TOTAL FUNDS	<u>132,533</u>	<u>(133,541)</u>	<u>(1,008)</u>

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

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	41,377	(15,476)	25,901
	<u>41,377</u>	<u>(15,476)</u>	<u>25,901</u>
TOTAL FUNDS	<u>41,377</u>	<u>(15,476)</u>	<u>25,901</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	243,527	(259,003)	(15,476)
	<u>243,527</u>	<u>(259,003)</u>	<u>(15,476)</u>
TOTAL FUNDS	<u>243,527</u>	<u>(259,003)</u>	<u>(15,476)</u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

GAYTON PRE-SCHOOL UNIT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	31/7/23 £	31/7/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees & fee deposits	-	1
Charitable activities		
Fees & fee deposits	29,089	41,737
LEA	79,743	89,236
Fund raising	853	50
Uniform	525	343
Other	784	1,166
	110,994	132,532
Total incoming resources	110,994	132,533
 EXPENDITURE		
Charitable activities		
Wages	101,508	107,427
Social security	2,601	869
Pensions	1,995	3,898
Ground rent	350	350
PLA membership and insurance	833	824
Light and heat	-	1,130
Telephone	574	579
Sundries	1,449	2,008
Repairs and renewals	575	2,047
Toys and equipment	2,952	5,219
Consumables	265	642
Petty cash	2,900	2,400
Extra curricula	1,973	2,243
Cleaning	540	410
Uniform	1,275	1,036
Training	333	726
Computer expenses	289	253
	120,412	132,061

Support costs

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	31/7/23	31/7/22
	£	£
Support costs		
Governance costs		
Accountancy fees	1,490	1,480
Payroll fees	3,504	-
Computer equipment	56	-
	<u>5,050</u>	<u>1,480</u>
Total resources expended	<u>125,462</u>	<u>133,541</u>
Net expenditure	<u>(14,468)</u>	<u>(1,008)</u>

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Accounts

REGISTERED CHARITY NUMBER: 1040410

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
FOR
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

GAYTON PRE-SCHOOL UNIT
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

Public benefit

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

FINANCIAL REVIEW

Financial position

The amount of reserves held is shown on the Balance Sheet with Note 6 showing the Movement in Funds.

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are generally appointed from parents of children using the pre-school unit.

Organisational structure

The Trustees delegate day-to-day management of the unit to the Pre-School Unit Manager, Mrs H Ingman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040410

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

Principal address

Gayton Pre School Unit
Gayton Road
Heswall
CH60 8PZ

Trustees

Mrs F M Currie
Mrs S Longworth
Mrs T Sheppard
Mrs S Prescott
Mrs J Daffern
Mrs C Harper
Mrs A C Irving

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Approved by order of the board of trustees on 23 November 2022 and signed on its behalf by:



Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GAYTON PRE-SCHOOL UNIT**

Independent examiner's report to the trustees of Gayton Pre-School Unit

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement - matters of concern identified

I have completed my examination.

In carrying out my examination I noted that the pension contribution settings in the charity's payroll software were incorrect, leading to employer's pension contributions required by Auto Enrollment being underpaid. The matter was drawn to the Trustees' attention who sought professional assistance in quantifying the amount due and accounting for the shortfall.

I confirm that no other matters have come to my attention that give 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Michael Donnan

Michael Donnan & Co Limited
Oaktree Court Business Ctr
Mill Lane
Ness
Cheshire
CH64 8TP

Date: 19th May 2023.....

GAYTON PRE-SCHOOL UNIT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022**

	Notes	31/7/22 Unrestricted fund £	31/7/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1	-
Charitable activities			
Pre-school income		132,532	135,300
Total		<u>132,533</u>	<u>135,300</u>
EXPENDITURE ON			
Charitable activities			
Charitable expenses		133,541	116,864
NET INCOME/(EXPENDITURE)		(1,008)	18,436
RECONCILIATION OF FUNDS			
Total funds brought forward		41,377	22,941
TOTAL FUNDS CARRIED FORWARD		<u><u>40,369</u></u>	<u><u>41,377</u></u>

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

**BALANCE SHEET
31 JULY 2022**

	Notes	31/7/22 Unrestricted fund £	31/7/21 Total funds £
CURRENT ASSETS			
Debtors	5	2,400	-
Cash at bank		42,309	47,693
		<u>44,709</u>	<u>47,693</u>
CREDITORS			
Amounts falling due within one year	6	(4,340)	(6,316)
		<u>40,369</u>	<u>41,377</u>
NET CURRENT ASSETS			
		<u>40,369</u>	<u>41,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>40,369</u>	<u>41,377</u>
NET ASSETS			
		<u>40,369</u>	<u>41,377</u>
FUNDS			
Unrestricted funds	7	40,369	41,377
		<u>40,369</u>	<u>41,377</u>
TOTAL FUNDS			
		<u>40,369</u>	<u>41,377</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2022 and were signed on its behalf by:



A C Irving - Trustee

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £Nil (2021- £873).

Trustees' expenses

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

3. STAFF COSTS

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

General employees	31/7/22 8	31/7/21 8
-------------------	--------------	--------------

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school income	135,300
EXPENDITURE ON	
Charitable activities	
Charitable expenses	116,864
NET INCOME	18,436
RECONCILIATION OF FUNDS	
Total funds brought forward	22,941
TOTAL FUNDS CARRIED FORWARD	41,377

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22	31/7/21
	£	£
Other debtors	2,400	-
	<u>2,400</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/22	31/7/21
	£	£
Taxation and social security	281	5,068
Other creditors	4,059	1,248
	<u>4,340</u>	<u>6,316</u>

7. MOVEMENT IN FUNDS

	At 1.8.21	Net movement in funds	At 31.7.22
	£	£	£
Unrestricted funds			
General fund	41,377	(1,008)	40,369
	<u>41,377</u>	<u>(1,008)</u>	<u>40,369</u>
TOTAL FUNDS	<u>41,377</u>	<u>(1,008)</u>	<u>40,369</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	132,533	(133,541)	(1,008)
	<u>132,533</u>	<u>(133,541)</u>	<u>(1,008)</u>
TOTAL FUNDS	<u>132,533</u>	<u>(133,541)</u>	<u>(1,008)</u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022**

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	22,941	18,436	41,377
TOTAL FUNDS	<u>22,941</u>	<u>18,436</u>	<u>41,377</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,300	(116,864)	18,436
TOTAL FUNDS	<u>135,300</u>	<u>(116,864)</u>	<u>18,436</u>

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

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	22,941	17,428	40,369
TOTAL FUNDS	<u>22,941</u>	<u>17,428</u>	<u>40,369</u>

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

7. MOVEMENT IN FUNDS - continued

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	267,833	(250,405)	17,428
TOTAL FUNDS	<u>267,833</u>	<u>(250,405)</u>	<u>17,428</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Accounts

REGISTERED CHARITY NUMBER: 1040410

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021
FOR
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

GAYTON PRE-SCHOOL UNIT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

Public benefit

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

FINANCIAL REVIEW

Financial position

The amount of reserves held is shown on the Balance Sheet with Note 6 showing the Movement in Funds.

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are generally appointed from parents of children using the pre-school unit.

Organisational structure

The Trustees delegate day-to-day management of the unit to the Pre-School Unit Manager, Mrs H Ingman.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040410

GAYTON PRE-SCHOOL UNIT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

Principal address

Gayton Pre School Unit
Gayton Road
Heswall
CH60 8PZ

Trustees

Mrs F M Currie
Mrs S Longworth
Mrs T Sheppard
Mrs S Prescott
Mrs J Daffern
Mrs C Harper (appointed 23.11.20)
Mrs A C Irving (appointed 23.11.20)

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

Approved by order of the board of trustees on 3 December 2021 and signed on its behalf by:



Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GAYTON PRE-SCHOOL UNIT**

Independent examiner's report to the trustees of Gayton Pre-School Unit

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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



Michael Donnan
Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

Date: 12th January 2022

GAYTON PRE-SCHOOL UNIT
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Notes	31/7/21 Unrestricted fund £	31/7/20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school income		135,300	101,213
 EXPENDITURE ON			
Charitable activities			
Charitable expenses		116,864	115,692
 NET INCOME/(EXPENDITURE)		<u>18,436</u>	<u>(14,479)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		22,941	37,420
 TOTAL FUNDS CARRIED FORWARD		<u><u>41,377</u></u>	<u><u>22,941</u></u>

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

BALANCE SHEET
31 JULY 2021

	Notes	31/7/21 Unrestricted fund £	31/7/20 Total funds £
CURRENT ASSETS			
Cash at bank		47,693	28,530
CREDITORS			
Amounts falling due within one year	5	(6,316)	(5,589)
NET CURRENT ASSETS		<u>41,377</u>	<u>22,941</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,377	22,941
NET ASSETS		<u>41,377</u>	<u>22,941</u>
FUNDS			
Unrestricted funds	6	<u>41,377</u>	<u>22,941</u>
TOTAL FUNDS		<u>41,377</u>	<u>22,941</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2021 and were signed on its behalf by:



A C Irving - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £873 (2020- £54,031).

Trustees' expenses

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

3. STAFF COSTS

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

	31/7/21	31/7/20
General employees	8	9

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM Charitable activities	
Pre-school income	101,213
EXPENDITURE ON Charitable activities	
Charitable expenses	115,692
NET INCOME/(EXPENDITURE)	(14,479)
RECONCILIATION OF FUNDS	
Total funds brought forward	37,420

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>22,941</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/7/21	31/7/20
	£	£
Taxation and social security	5,068	5,451
Other creditors	1,248	138
	<u>6,316</u>	<u>5,589</u>

6. MOVEMENT IN FUNDS		Net movement in funds	At 31.7.21
	At 1.8.20	£	£
Unrestricted funds			
General fund	22,941	18,436	41,377
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>22,941</u>	<u>18,436</u>	<u>41,377</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	135,300	(116,864)	18,436
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>135,300</u>	<u>(116,864)</u>	<u>18,436</u>

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	37,420	(14,479)	22,941
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,420</u>	<u>(14,479)</u>	<u>22,941</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,213	(115,692)	(14,479)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>101,213</u>	<u>(115,692)</u>	<u>(14,479)</u>

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	37,420	3,957	41,377
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,420</u>	<u>3,957</u>	<u>41,377</u>

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

6. MOVEMENT IN FUNDS - continued

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	236,513	(232,556)	3,957
TOTAL FUNDS	<u>236,513</u>	<u>(232,556)</u>	<u>3,957</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

GAYTON PRE-SCHOOL UNIT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	31/7/21 £	31/7/20 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees & fee deposits	22,563	17,296
LEA	103,573	77,183
Fund raising	384	455
Uniform	716	186
Other	1,628	154
JRS Grant	1,436	5,939
Covid support grant	5,000	-
	<u>135,300</u>	<u>101,213</u>
Total incoming resources	135,300	101,213
EXPENDITURE		
Charitable activities		
Wages	97,031	97,353
Social security	1,239	1,814
Pensions	3,001	2,661
Ground rent	350	350
PLA membership and insurance	745	744
Light and heat	482	-
Telephone	628	910
Sundries	2,009	1,940
Repairs and renewals	278	1,011
Toys and equipment	3,078	3,292
Consumables	447	368
Petty cash	2,000	1,650
Extra curricula	2,117	1,536
Cleaning	500	150
Uniform	1,546	378
Training	40	270
Computer expenses	173	227
	<u>115,664</u>	<u>114,654</u>
Support costs		
Governance costs		
Accountancy fees	1,200	1,038

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	31/7/21	31/7/20
	£	£
Total resources expended	<u>116,864</u>	<u>115,692</u>
Net income/(expenditure)	<u><u>18,436</u></u>	<u><u>(14,479)</u></u>

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

England & Wales - Charity number 1040410

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020
FOR
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

GAYTON PRE-SCHOOL UNIT

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11 to 12

GAYTON PRE-SCHOOL UNIT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2020

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

Public benefit

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

FINANCIAL REVIEW

Financial position

The amount of reserves held is shown on the Balance Sheet with Note 6 showing the Movement in Funds.

Reserves policy

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are generally appointed from parents of children using the pre-school unit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1040410

Principal address

Gayton Pre School Unit
Gayton Road
Heswall
CH60 8PZ

GAYTON PRE-SCHOOL UNIT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020**

Trustees

Mrs F M Currie
Mrs H Ingman (resigned 20.5.20)
Mrs K M Davies (resigned 20.5.20)
Mrs S Longworth
Mrs T Sheppard
Mrs S Prescott
Mrs J Daffern
Mrs C Harper (appointed 23.11.20)
Mrs A C Irving (appointed 23.11.20)

Independent Examiner

Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

Approved by order of the board of trustees on 10/5/21 and signed on its behalf by:



.....
Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GAYTON PRE-SCHOOL UNIT**

Independent examiner's report to the trustees of Gayton Pre-School Unit

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

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



Michael Donnan
Michael Donnan & Co Limited
Oaktree Court Business Centre
Mill Lane
Ness
Cheshire
CH64 8TP

Date: 17th May 2021.....

GAYTON PRE-SCHOOL UNIT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020**

	Notes	31/7/20 Unrestricted fund £	31/7/19 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school fees		101,213	119,804
EXPENDITURE ON			
Charitable activities			
Charitable expenses		115,692	113,813
NET INCOME/(EXPENDITURE)		(14,479)	5,991
RECONCILIATION OF FUNDS			
Total funds brought forward		37,420	31,429
TOTAL FUNDS CARRIED FORWARD		22,941	37,420


The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

**BALANCE SHEET
31 JULY 2020**

	Notes	31/7/20 Unrestricted fund £	31/7/19 Total funds £
CURRENT ASSETS			
Cash at bank		28,530	42,256
CREDITORS			
Amounts falling due within one year	5	(5,589)	(4,836)
NET CURRENT ASSETS		22,941	37,420
TOTAL ASSETS LESS CURRENT LIABILITIES		22,941	37,420
NET ASSETS		22,941	37,420
FUNDS			
Unrestricted funds	6	22,941	37,420
TOTAL FUNDS		22,941	37,420

The financial statements were approved by the Board of Trustees and authorised for issue on 10/5/20 and were signed on its behalf by:



.....
A C Irving - Trustee

The notes form part of these financial statements

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2020

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £54,031 (2019- £58,678).

Trustees' expenses

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

3. STAFF COSTS

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

	31/7/20	31/7/19
General employees	9	8
	<u> </u>	<u> </u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school fees	119,804
EXPENDITURE ON	
Charitable activities	
Charitable expenses	113,813
	<u> </u>
NET INCOME	5,991
RECONCILIATION OF FUNDS	
Total funds brought forward	31,429

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	<u>37,420</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/7/20	31/7/19
	£	£
Taxation and social security	5,451	3,550
Other creditors	138	1,286
	<u>5,589</u>	<u>4,836</u>

6. MOVEMENT IN FUNDS

	At 1.8.19	Net movement in funds	At
	£	£	31.7.20
Unrestricted funds			£
General fund	37,420	(14,479)	22,941
TOTAL FUNDS	<u>37,420</u>	<u>(14,479)</u>	<u>22,941</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,213	(115,692)	(14,479)
TOTAL FUNDS	<u>101,213</u>	<u>(115,692)</u>	<u>(14,479)</u>

GAYTON PRE-SCHOOL UNIT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2020**

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
Unrestricted funds			
General fund	31,429	5,991	37,420
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,429</u>	<u>5,991</u>	<u>37,420</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,804	(113,813)	5,991
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>119,804</u>	<u>(113,813)</u>	<u>5,991</u>

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

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	31,429	(8,488)	22,941
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>31,429</u>	<u>(8,488)</u>	<u>22,941</u>

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2020

6. MOVEMENT IN FUNDS - continued

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	221,017	(229,505)	(8,488)
TOTAL FUNDS	<u>221,017</u>	<u>(229,505)</u>	<u>(8,488)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.

GAYTON PRE-SCHOOL UNIT

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020**

	31/7/20	31/7/19
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
Fees & fee deposits	17,296	27,489
LEA	77,183	89,944
Fund raising	455	1,511
Uniform	186	212
Other	154	648
JRS Grant	5,939	-
	101,213	119,804
Total incoming resources	101,213	119,804
 EXPENDITURE		
Charitable activities		
Wages	97,353	94,399
Social security	1,814	2,673
Pensions	2,661	1,610
Ground rent	350	350
PLA membership and insurance	744	734
Light and heat	-	305
Telephone	910	762
Sundries	1,940	1,624
Repairs and renewals	1,011	366
Toys and equipment	3,292	2,682
Consumables	368	1,318
Petty cash	1,650	2,750
Extra curricula	1,536	1,348
Cleaning	150	510
Uniform	378	852
Training	270	644
Computer expenses	227	256
	114,654	113,183
Support costs		
Governance costs		
Accountancy fees	1,038	630

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	31/7/20	31/7/19
	£	£
Total resources expended	<u>115,692</u>	<u>113,813</u>
Net (expenditure)/income	<u><u>(14,479)</u></u>	<u><u>5,991</u></u>

This page does not form part of the statutory financial statements