

WAVERTON PRE-SCHOOL

England & Wales · Charity number 1041090

Details

Other names WAVERTON PLAYSCHOOL

Status Registered

Legal form Other

Registered 1994-09-24

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

Contact

Address Oak Bank
Chapel Close
Rowton
Chester
CH3 7QS

Phone 01244336669

Email wavertonps@yahoo.co.uk

Website www.wavertonpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Waverton Pre School aims to provide learning through play using language, toys and equipment and social skills for children under the statutory school age. We work towards early learning goals and offer a specially tailored curriculum and the support of a personal keyworker to achieve this.

Classification

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

Geography

- Cheshire West & Chester

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-08-31 | £84,593 | £75,701 | - | - |
| 2024-08-31 | £75,076 | £81,338 | - | - |
| 2023-08-31 | £77,497 | £69,834 | - | - |
| 2022-08-31 | £61,628 | £74,908 | - | - |
| 2021-08-14 | £84,195 | £67,846 | - | - |
| 2020-08-14 | £54,870 | £57,319 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------|-------|------------|
| Benjamin Paul Todd | Chair | 2022-06-15 |
| Emma Hopkins | | 2023-10-11 |
| Emma Nunley | | 2024-10-01 |
| Robert Winkler | | 2024-10-01 |

WAVERTON PRE-SCHOOL

England & Wales - Charity number 1041090

Accounts



Receipts and payments accounts

| | | | |
|---------------------|-------------------|----|-----------------|
| For the period from | Period start date | To | Period end date |
|---------------------|-------------------|----|-----------------|

Section A Receipts and payments

| | Unrestricted funds | Restricted funds | Endowment funds | Total funds | Last year |
|---|--------------------|------------------|------------------|------------------|------------------|
| | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ |
| A1 Receipts | | | | | |
| Fees | 31,071 | - | - | 31,071 | 25,712 |
| Grants | 53,420 | - | - | 53,420 | 45,385 |
| Donations | - | - | - | - | 380 |
| Fundraising | - | - | - | - | 3,383 |
| Bank interest | 102 | - | - | 102 | 216 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total (Gross income for AR) | 84,593 | - | - | 84,593 | 75,076 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 84,593 | - | - | 84,593 | 75,076 |
| A3 Payments | | | | | |
| Salaries | 64,738 | - | - | 64,738 | 65,735 |
| Rent | 3,764 | - | - | 3,764 | 3,714 |
| Internet | - | - | - | - | 756 |
| Snacks | 402 | - | - | 402 | 500 |
| Ofsted registration | - | - | - | - | 76 |
| Cleaning | - | - | - | - | 70 |
| Activity consumables | 481 | - | - | 481 | 338 |
| Office supplies and equipment | 1,873 | - | - | 1,873 | 466 |
| End of term events | - | - | - | - | 26 |
| Insurance | 1,542 | - | - | 1,542 | 932 |
| Training | 12 | - | - | 12 | 635 |
| Medical | - | - | - | - | 4 |
| Fundraising | - | - | - | - | 719 |
| SEN and inclusion supplies | - | - | - | - | 1,638 |
| Security checks | - | - | - | - | 257 |
| Website | - | - | - | - | 71 |
| Toys and play equipment | - | - | - | - | 1,419 |
| Repairs and maintenance | 57 | - | - | 57 | 868 |
| Staff and children's uniform | - | - | - | - | 653 |
| Advertising and signage | - | - | - | - | 268 |
| Entertainers | - | - | - | - | 155 |
| Drama sessions | 1,074 | - | - | 1,074 | 1,530 |
| Accountant fees | - | - | - | - | 210 |
| Fee reimbursement | - | - | - | - | 216 |
| Other | 1,757 | - | - | 1,757 | 82 |
| Sub total | 75,701 | - | - | 75,701 | 81,338 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 75,701 | - | - | 75,701 | 81,338 |
| Net of receipts/(payments) | 8,892 | - | - | 8,892 | 6,262 |

| | | | | | |
|--|--------------|----------|----------|--------------|----------------|
| A5 Transfers between funds | - | - | - | - | - |
| A6 Cash funds last year end | - | - | - | - | - |
| <i>Cash funds this year end</i> | 8,892 | - | - | 8,892 | - 6,262 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Treasurers Account | 24,982 | - | - |
| | Deposit Account | 8,390 | - | - |
| | Cash | - | - | - |
| | Total cash funds | 33,372 | - | - |
| | (agree balances with receipts and payments account(s)) | Agreement Error | OK | OK |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
| | | |
| | | |

WAVERTON PRE-SCHOOL

England & Wales - Charity number 1041090

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|------|-------------------|-----|------|--------|-----------------|--------|------|
| From | Period start date | | | T o | Period end date | | |
| | 1st | Sep | 2023 | | 31st | August | 2024 |

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|-----------------------|-----------------|-----------------------------------|---|
| 1 | Ben Todd | Chair | | Members at AGM or Trustees appoint replacement |
| 2 | Peter Assheton | Treasurer | | " |
| 3 | Julia Williams | Secretary | | " |
| 4 | Molly Whelan | Parent member | | " |
| 5 | Emma Hopkins | Parent member | | " |
| 6 | Ruth Taylor | Parent member | | " |
| 7 | Jessica Archer-Clowes | Parent member | | |
| | | | | " |
| | | | | |
| | | | | |
| | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |

Names and addresses of advisers (Optional information)

| | | |
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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|-----------------------------------|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Members at annual general meeting |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Preschool gave an opportunity for any parents to provide an educational experience for their children before starting at primary school. It provided learning through play using language, toys and equipment and social skills for children under the statutory school age. The school worked towards early learning goals and offered a specially tailored curriculum and the support of a personal keyworker to achieve this.

Preschool was available to any member of the public willing to pay the modest fees, or who was supported by the local authority. The majority of the pupils received local authority support.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The number of children attending preschool rose from 18 during the Autumn term 2023 to 24 during the Summer term 2024. Notably this was a school year-end reduction from 32 for the previous year,

We continued to provide a variety of specialist support to children where needs are identified; and work with external services as part of enhancing the development of children at our Setting.

A transition program for children joining Reception at Waverton Primary school has continued to run successfully and children are familiar with their new surroundings when they start in September. For the start of the school year 23/24, 18 preschool children transitioned to reception class.

We held three successful fundraising events - a games night; a jumble sale; and contributed to the village fete activities - raising a total of £3,763. These funds have been used to purchase learning resources for the children - an outdoor classroom, learning & development building blocks, Reptile show and rainproofs.

We were delighted to welcome two new parent members to the committee, Emma Hopkins and Jessica Archer-Clowes.

The Committee approved the decision to temporarily close the preschool in May 2023 for 2 days due to a rodent infestation, with committee members and in particular staff, working hard to make the setting safe for the return of the children. Relevant authorities were notified and consulted to confirm the course of action.

Parent engagement has continued to be strong with much positive feedback about their childrens' experiences in preschool.

Pre-school continues to be generously supported by Waverton Evangelical Fellowship whose volunteers come into school on a regular basis as well as hosting parties at Christmas and the end of the school year.

Section E

Financial review

Brief statement of the charity's policy on reserves

The policy of the charity is to keep sufficient reserves to enable pre-school to continue to function in the event of a reduction in income; and to be fully funded to cover all financial liabilities in the event of having to close down.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Over 95% of this year's income is from attendance fees; this is split 61% from the local authority grant scheme and 34% parent fees.

The remainder of our income is obtained from donations, fundraising activities and events and bank interest.

The largest part of the expenditure, just over 81% this year, continues to be staff salaries as expected.

Salary/staffing costs are managed to ensure there is at least a minimum number of staff available in accordance with the Early Years Statutory Framework objectives, materials for a rewarding and enjoyable experience for our preschoolers and other relevant regulatory/policy requirements.

There are no particularly notable transactions or values in relation to income or expenditure for this last year.

Whilst there was a c.£7,663 surplus for the accounting year ending 31st August 2023, the end of this accounting year sees a deficit of £6,262.

Section F Other optional information

Serious Incidents.

There were no serious incidents relating to the charity during the previous year that the Trustees neglected to inform the Charity Commission about.

Trustee Payments

A salary of £3,181 was paid to a trustee, Mrs Julia Williams, for acting as administrator for the charity.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Benjamin Paul Todd

Position (eg Secretary, Chair, etc)

Chair

Date



| | | | |
|---------------------------------------|--------------------------|---------|------------------------------|
| Waverton Pre-School | | 1041090 | |
| Receipts and payments accounts | | | |
| For the period from | 1 st Sep 2023 | To | 31 st August 2024 |

CC16a

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|---|--------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | |
| Fees | 25,712 | | 25,712 | 28,586 |
| Grants | 45,385 | | 45,385 | 47,930 |
| Donations | 50 | 330 | 380 | 500 |
| Fundraising | 2,983 | 400 | 3,383 | 412 |
| Bank interest | 216 | | 216 | 69 |
| Total receipts | 74,346 | 730 | 75,076 | 77,497 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 74,346 | 730 | 75,076 | 77,497 |
| A3 Payments | | | | |
| Salaries | 65,735 | | 65,735 | 60,320 |
| Rent | 3,714 | | 3,714 | 3,714 |
| Internet | 756 | | 756 | |
| Snacks | 500 | | 500 | 468 |
| Ofsted registration | 76 | | 76 | 50 |
| Cleaning | 70 | | 70 | 344 |
| Activity consumables | 338 | | 338 | 47 |
| Office supplies and equipment | 466 | | 466 | 527 |
| End of term events | 26 | | 26 | 133 |
| Insurance | 932 | | 932 | 1,622 |
| Training | 635 | | 635 | 187 |
| Medical | 4 | | 4 | - |
| Fundraising | 719 | | 719 | - |
| SEN and inclusion supplies | 1,638 | | 1,638 | 714 |
| Security checks | 257 | | 257 | 287 |
| Website | 71 | | 71 | - |
| Toys and play equipment | 1,019 | 400 | 1,419 | 423 |
| Repairs and maintenance | 868 | | 868 | 76 |
| Staff and children's uniform | 453 | 200 | 653 | - |
| Advertising and signage | 268 | | 268 | 45 |
| Entertainers | 25 | 130 | 155 | 266 |
| Drama sessions | 1,530 | | 1,530 | 45 |
| Accountant fees | 210 | | 210 | - |
| Fee reimbursement | 216 | | 216 | 256 |
| Other | 82 | | 82 | 310 |
| Total payments | 80,608 | 730 | 81,338 | 69,834 |
| Net of receipts/(payments) | (6,262) | 0 | (6,262) | 7,663 |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 30,742 | - | 30,742 | 23,079 |
| Cash funds this year end | 24,480 | 0 | 24,480 | 30,742 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|-------------------|--|---------------------------------------|-------------------------------------|------------------------------------|
| Cash funds | Treasurers Account | 7,192 | - | - |
| | Deposit Account | 17,288 | - | - |
| | Cash | 0 | - | - |
| | Total cash funds | 24,480 | - | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | Agreement Error |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
| | | |
| | | |

Section C Notes on accounts

C Movements of restricted and general funds

| | Opening | Receipts | Payments | Transfers | Closing |
|-------------------------|---------|----------|----------|-----------|---------|
| | Balance | | | | Balance |
| General Fund | | | | | |
| Undesignated funds | 30,742 | 74,346 | 80,608 | | 24,480 |
| Restricted funds | | | | | |
| | | | | | - |
| Christmas party | - | 130 | 130 | | - |
| Play equipment | - | 400 | 400 | | - |
| Restricted Totals | - | 530 | 530 | | - |
| Overall totals | 30,742 | 74,876 | 81,138 | - | 24,480 |



| | | | |
|---------------------------------------|--------------------------|---------|------------------------------|
| Waverton Pre-School | | 1041090 | |
| Receipts and payments accounts | | | |
| For the period from | 1 st Sep 2023 | To | 31 st August 2024 |

CC16a

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|---|--------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | |
| Fees | 25,712 | | 25,712 | 28,586 |
| Grants | 45,385 | | 45,385 | 47,930 |
| Donations | 50 | 330 | 380 | 500 |
| Fundraising | 2,983 | 400 | 3,383 | 412 |
| Bank interest | 216 | | 216 | 69 |
| Total receipts | 74,346 | 730 | 75,076 | 77,497 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 74,346 | 730 | 75,076 | 77,497 |
| A3 Payments | | | | |
| Salaries | 65,735 | | 65,735 | 60,320 |
| Rent | 3,714 | | 3,714 | 3,714 |
| Internet | 756 | | 756 | |
| Snacks | 500 | | 500 | 468 |
| Ofsted registration | 76 | | 76 | 50 |
| Cleaning | 70 | | 70 | 344 |
| Activity consumables | 338 | | 338 | 47 |
| Office supplies and equipment | 466 | | 466 | 527 |
| End of term events | 26 | | 26 | 133 |
| Insurance | 932 | | 932 | 1,622 |
| Training | 635 | | 635 | 187 |
| Medical | 4 | | 4 | - |
| Fundraising | 719 | | 719 | - |
| SEN and inclusion supplies | 1,638 | | 1,638 | 714 |
| Security checks | 257 | | 257 | 287 |
| Website | 71 | | 71 | - |
| Toys and play equipment | 1,019 | 400 | 1,419 | 423 |
| Repairs and maintenance | 868 | | 868 | 76 |
| Staff and children's uniform | 453 | 200 | 653 | - |
| Advertising and signage | 268 | | 268 | 45 |
| Entertainers | 25 | 130 | 155 | 266 |
| Drama sessions | 1,530 | | 1,530 | 45 |
| Accountant fees | 210 | | 210 | - |
| Fee reimbursement | 216 | | 216 | 256 |
| Other | 82 | | 82 | 310 |
| Total payments | 80,608 | 730 | 81,338 | 69,834 |
| Net of receipts/(payments) | (6,262) | 0 | (6,262) | 7,663 |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 30,742 | - | 30,742 | 23,079 |
| Cash funds this year end | 24,480 | 0 | 24,480 | 30,742 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|-------------------|---|---------------------------------------|-------------------------------------|------------------------------------|
| Cash funds | Treasurers Account | 7,192 | - | - |
| | Deposit Account | 17,288 | - | - |
| | Cash | 0 | - | - |
| | Total cash funds | 24,480 | - | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | Agreement Error |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
| | | |
| | | |

Section C Notes on accounts

C Movements of restricted and general funds

| | Opening | Receipts | Payments | Transfers | Closing |
|-------------------------|---------|----------|----------|-----------|---------|
| | Balance | | | | Balance |
| General Fund | | | | | |
| Undesignated funds | 30,742 | 74,346 | 80,608 | | 24,480 |
| Restricted funds | | | | | |
| | | | | | - |
| Christmas party | - | 130 | 130 | | - |
| Play equipment | - | 400 | 400 | | - |
| Restricted Totals | - | 530 | 530 | | - |
| Overall totals | 30,742 | 74,876 | 81,138 | - | 24,480 |

WAVERTON PRE-SCHOOL

England & Wales - Charity number 1041090

Accounts



Trustees' Annual Report for the period

| | | |
|-------------|-------------------|---------------------|
| | Period start date | Period end date |
| From | 1st Sep 2022 | To 31st August 2023 |

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

| |
|-------------------------|
| The Scout Hut, |
| Common Lane, |
| Waverton, Chester |
| Postcode CH3 7QT |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|------------------------|-----------------|-----------------------------------|---|
| 1 | Fiona Paton | Chair | | Members at AGM or Trustees appoint replacement |
| 2 | Julie Harris | Vice Chair | To 19/10/22 | " |
| 3 | Gay Davies | | To 19/10/22 | " |
| 4 | Peter Assheton | Treasurer | | " |
| 5 | Julia Williams | Secretary | | " |
| 6 | Felicity Johnson-Cooke | | | " |
| 7 | Chanel Scholan | | From 19/10/22 | " |
| 8 | Molly Whelan | | From 19/10/22 | " |
| | | | | |
| | | | | |
| | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |

Names and addresses of advisers (Optional information)

| | | |
|--|--|--|
| | | |
|--|--|--|

Name of chief executive or names of senior staff members (Optional information)

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|--|
| |
|--|

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|-----------------------------------|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Members at annual general meeting |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Pre school gave an opportunity for any parents to provide an educational experience for their children before starting at primary school. It provided learning through play using language, toys and equipment and social skills for children under the statutory school age. The school worked towards early learning goals and offered a specially tailored curriculum and the support of a personal keyworker to achieve this.

Additional details of objectives and activities (Optional information)

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Pre-school was available to any member of the public willing to pay the modest fees, or who was supported by the local authority. The majority of the pupils received local authority support.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The number of children attending preschool rose from 16 during the Autumn term 2022 to 32 during the Summer term 2023.

We continued to provide a variety of specialist support to children where needs are identified and work with external services as part of enhancing the development of children at our Setting.

A transition program for children joining Reception at Waverton Primary school has continued to run successfully and children are familiar with their new surroundings when they start in September.

We have benefitted from the decking being renovated by Waverton Scout group which we are very grateful for. This has improved safety and enhanced the exterior of the building.

Our SENCO (Special Education Needs Co-ordinator) has successfully completed her Level 5. This took a lot of time and effort, for which we are very grateful for, and will further enhance any special education needs support to any children who would benefit from that in our Setting. She also continues to provide children with experience of forest school through planting, growing and creative activities in the garden area and beyond.

We had an OFSTED inspection in May – this was a challenging time as various committee member changes had meant that some necessary admin checks needed further attention. It is important to note that DBS checks were in place and ongoing checks are in place to ensure that all necessary actions are taken to ensure full adherence going forward. In terms of impacts on the children, we are pleased that the inspection noted an excellent impression overall of the care and range of development activities provided.

Parent engagement has continued to be strong with much positive feedback about their children's experiences in preschool.

Pre-school continues to be generously supported by Waverton Evangelical Fellowship whose volunteers come into school on a regular basis as well as hosting parties at Christmas and the end of the school year.

Section E

Financial review

Brief statement of the charity's policy on reserves

The policy of the charity is to keep sufficient reserves to enable pre-school to continue to function in the event of a reduction in income.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Over 98.5% of this years income is from attendance fees; this is split 62% from the local authority grant scheme and 37% parent fees.

The remainder of our income, a nominal amount, is obtained from donations and fundraising activities and events – last year we used this to update some technology that was no longer fit for purpose and on purchasing items for the children to enjoy our forest area with.

The largest part of the expenditure, just over 86% this year, continues to be staff salaries as expected.

Salary/staffing costs are managed to ensure there is at least a minimum number of staff available in accordance with the Early Years Statutory Framework objectives, materials for a rewarding and enjoyable experience for our preschoolers and other relevant regulatory/policy requirements.

There are no particularly notable transactions or values in relation to income or expenditure for this last year.

Whilst there was a c.£13,000 deficit for the accounting year ending 15th August 2022, the end of this accounting year sees a net positive of £7663.

This has been achieved by reducing equipment and materials purchased and an increase in overall fee income whilst managing staffing costs that came out at just under £10,000 less than last year.

Our accounting period has been approved to change from 15th August each year to 31st August in line with the school year – this was approved at a previous Trustees' meeting.

Section F Other optional information

Serious Incidents.

There were no serious incidents relating to the charity during the previous year that the Trustees neglected to inform the Charity Commission about.

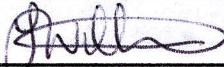
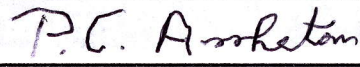
Trustee Payments

A salary of £3,127 was paid to a trustee, Mrs Julia Williams, for acting as administrator for the charity.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|---|---|
| Signature(s) |  |  |
| Full name(s) | JULIA WILLIAMS | PETER CHARTRES ASSHETON |
| Position (eg Secretary, Chair, etc) | TRUSTEE | TREASURER |
| Date | 14/3/24 | |



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Waverton Pre-School

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1041090

Set out on pages

7 - 8

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed: Steven V. Thomas

Date: 6th - FEBRUARY 2024

Name: STEVEN V. THOMAS

Relevant professional
qualification(s) or body
(if any):

CHARTERED ACCOUNTANT F.C.A.

Address: 27, SELLER STREET, CHESTER CH13NA

| |
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| |
| |

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.



| | | | |
|---------------------------------------|--------------------------|---------|------------------------------|
| Waverton Pre-School | | 1041090 | |
| Receipts and payments accounts | | | |
| For the period from | 1 st Sep 2022 | To | 31 st August 2023 |

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Section A Receipts and payments

| | Unrestricted funds | Restricted funds | Total funds | Last year |
|--|--------------------|------------------|------------------|------------------|
| | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ |
| A1 Receipts | | | | |
| Fees | 28,586 | | 28,586 | 18,153 |
| Grants | 47,930 | | 47,930 | 42,893 |
| Donations | 500 | | 500 | 51 |
| Fundraising | 412 | | 412 | 530 |
| Bank interest | 69 | | 69 | 1 |
| Total receipts | 77,497 | - | 77,497 | 61,628 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 77,497 | - | 77,497 | 61,628 |
| A3 Payments | | | | |
| Salaries | 60,320 | | 60,320 | 66,819 |
| Rent | 3,714 | | 3,714 | 3,714 |
| Snacks | 468 | | 468 | 584 |
| Ofsted registration | 50 | | 50 | 50 |
| Cleaning | 344 | | 344 | 151 |
| Activity consumables | 47 | | 47 | 169 |
| Office supplies and equipment | 527 | | 527 | 1,015 |
| End of term events | 133 | | 133 | 116 |
| Insurance | 1,622 | | 1,622 | - |
| Training | 187 | | 187 | 262 |
| Medical | - | | - | 17 |
| Advertising/recruitment | - | | - | 48 |
| SEN and inclusion supplies | 714 | | 714 | 51 |
| Security checks | 287 | | 287 | 318 |
| Photocopying | - | | - | 12 |
| Toys and play equipment | 423 | | 423 | 338 |
| Repairs and maintenance | 76 | | 76 | 182 |
| Staff uniform | - | | - | 247 |
| Advertising and signage | 45 | | 45 | 96 |
| Entertainers | 266 | | 266 | - |
| Drama sessions | 45 | | 45 | - |
| Surveyors fees | - | | - | 190 |
| Fee reimbursement | 256 | | 256 | 329 |
| Other | 310 | | 310 | 200 |
| Total payments | 69,834 | - | 69,834 | 74,908 |
| Net of receipts/(payments) | 7,663 | 0 | 7,663 | (13,280) |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 23,079 | - | 23,079 | 36,359 |
| Cash funds this year end | 30,742 | 0 | 30,742 | 23,079 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|-------------------|--|------------------------------------|----------------------------------|---------------------------------|
| Cash funds | Treasurers Account | 13,670 | - | - |
| | Deposit Account | 17,072 | - | - |
| | Cash | 0 | - | - |
| | Total cash funds | 30,742 | - | - |
| | (agree balances with receipts and payments account(s)) | | | |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|--------------------------|------------------|
|  | JULIA WILLIAMS | 14/11/23 |
|  | PETER QUARTRES ASSMATION | 14 Nov 2023 |

WAVERTON PRE-SCHOOL

England & Wales - Charity number 1041090

Accounts

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Trustees' Annual Report for the period

| | | |
|-------------|-------------------|----------------------------|
| | Period start date | Period end date |
| From | 15th August 2021 | To 31st August 2022 |

Section A Reference and administration details

| | |
|---|--|
| Charity name | Waverton Pre-school |
| Other names charity is known by | |
| Registered charity number (if any) | 1041090 |
| Charity's principal address | The Scout Hut, Common Lane, Waverton, Chester Postcode CH3 7QT |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|------------------------|-----------------|-----------------------------------|---|
| 1 | Robert Walker | Chair | To 30/01/22 | Members at AGM or Trustees appoint replacement |
| 2 | Julie Harris | Vice Chair | | " |
| 3 | Gay Davies | | To 07/10/21 | " |
| 4 | Peter Assheton | Treasurer | | " |
| 5 | Julia Williams | Secretary | From 07/10/21 | " |
| 6 | Felicity Johnson-Cooke | | From 07/10/21 | " |
| 7 | Fiona Paton | | | " |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |

Names and addresses of advisers (Optional information)

| | | |
|--|--|--|
| | | |
|--|--|--|

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Section B

Structure, governance and management

Description of the charity's trusts

| | |
|---|-----------------------------------|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Members at annual general meeting |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

| | |
|--|--|
| | |
|--|--|

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Pre school gave an opportunity for any parents to provide an educational experience for their children before starting at primary school. It provided learning through play using language, toys and equipment and social skills for children under the statutory school age. The school worked towards early learning goals and offered a specially tailored curriculum and the support of a personal keyworker to achieve this.

Pre-school was available to any member of the public willing to pay the modest fees, or who was supported by the local authority. The majority of the pupils received local authority support.

Summary of the main achievements of the charity during the year

The number of children attending pre-school has been good, rising from the lowest number of 16 up to 27 for the Summer 2022 term. During this time the childcare staff have supported up to 6 children from disadvantaged backgrounds residing with a local charity, with various additional needs, through to transition to new settings or Primary provision.

A number of improvements have been made through various fundraising activities eg. new 'learning through play equipment' such as dental hygiene which have all been planned and delivered by our Manager, the outdoor area benefitting from a new and improved veranda and new artificial grass paid for by the Scout Association/Primary school and, not least, our SENCO who oversees excellent forest school activities.

With increased children in need of speech and language support over the last year, through some of the fundraising, and fee income, we have invested in the GL assessment Welcomm support package. This provides learning support tools for children with speech development challenges and enables the outcomes of that 1-1 work to be shared with the Speech and Language service team when a referral is made, aiding the process of identification and speed of delivery for S&L support.

We have overcome staffing challenges, recruiting temporary staff who have brought new ideas and provided additional 1-1 support which individual children have benefitted from supporting our Manager deliver focused Speech and Language support.

Parent engagement has continued to be strong with much positive feedback about their children's experiences in preschool.

Pre-school has had an excellent relationship with Waverton Primary School during the year with children regularly visiting the Primary School for play sessions and transition activities.

Pre-school continues to be generously supported by Waverton Evangelical Fellowship whose volunteers come into school on a regular basis as well as hosting parties at Christmas and the end of the school year.

Section E Financial review

Brief statement of the charity's policy on reserves

The policy of the charity is to keep sufficient reserves to enable pre-school to continue to function in the event of a reduction in income.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of income comes from parent fees and local authority early years grant.

The largest part of the expenditure continues to be staff salaries so that the charity's objects of educating children under school age can be achieved.

Efforts have been made to drive a manageable wage to income ratio and improving the management teams awareness of the importance of this.

The trustees decided to alter the date of the end of the accounting year from 14th August to 31st August so that August salaries are paid in the appropriate period. This change increased the deficit for the period by about £3,300 but should be more accurate in future years.

Section F Other optional information

Serious Incidents.

There were no serious incidents relating to the charity during the previous year that the Trustees neglected to inform the Charity Commission about.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|----------------------------|--------------------|
| Signature(s) | <i>P. C. Assheton</i> | <i>[Signature]</i> |
| Full name(s) | PETER CHARITARI ASSHETON | MRS JULIA WILLIAMS |
| Position (eg Secretary, Chair, etc) | Chair TREASURER | SECRETARY |
| Date | 15/3/23 | 14/3/23 |



Independent examiner's report on the accounts

Section A Independent Examiner's Report

| | | | |
|---------------------------------------|-------------------------------------|------------------------|---------|
| Report to the trustees/ members of | Charity Name Waverton Pre-School | | |
| On accounts for the year ended | 31st August 2022 | Charity no (if any) | 1041090 |
| | Set out on pages 7 - 8 | | |

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed: Steven V. Thomas Date: 31 MARCH 2023

Name: STEVEN V. THOMAS

Relevant professional qualification(s) or body (if any): CHARTERED ACCOUNTANT F.C.A.

Address: 27, SELLER STREET
CHESTER CH1 3NA

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Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

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Receipts and payments accounts

| | | | |
|---------------------|------------------|----|------------------------------|
| For the period from | 15th August 2021 | To | 31 st August 2022 |
|---------------------|------------------|----|------------------------------|

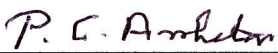
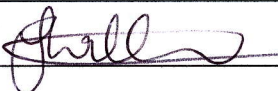
Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|--|--------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | |
| Fees | 18,153 | | 18,153 | 16,835 |
| Grants | 42,893 | | 42,893 | 65,540 |
| Donations | 51 | | 51 | 1,199 |
| Fundraising | 530 | | 530 | 466 |
| Childrens uniform | - | | - | 70 |
| Bank interest | 1 | | 1 | 1 |
| Gift aid | - | | - | 84 |
| Total receipts | 61,628 | - | 61,628 | 84,195 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 61,628 | - | 61,628 | 84,195 |
| A3 Payments | | | | |
| Salaries | 66,819 | | 66,819 | 58,334 |
| Rent | 3,714 | | 3,714 | 3,714 |
| Fundraising | - | | - | - |
| Snacks | 584 | | 584 | - |
| Deposit returns | - | | - | 35 |
| Ofsted registration | 50 | | 50 | 50 |
| Cleaning | 151 | | 151 | 761 |
| Activity consumables | 169 | | 169 | 371 |
| Office supplies and equipment | 1,015 | | 1,015 | 855 |
| End of term events | 116 | | 116 | 178 |
| Insurance | - | | - | 853 |
| Training | 262 | | 262 | 504 |
| Medical | 17 | | 17 | 983 |
| Advertising/recruitment | 48 | | 48 | 19 |
| SEN and inclusion supplies | 51 | | 51 | - |
| Security checks | 318 | | 318 | 272 |
| Photocopying | 12 | | 12 | - |
| Toys and play equipment | 338 | | 338 | 86 |
| Repairs and maintenance | 182 | | 182 | 103 |
| Staff uniform | 247 | | 247 | 388 |
| Advertising and signage | 96 | | 96 | - |
| Surveyors fees | 190 | | 190 | - |
| Fee reimbursement | 329 | | 329 | 50 |
| Other | 200 | | 200 | 290 |
| Total payments | 74,908 | - | 74,908 | 67,846 |
| Net of receipts/(payments) | (13,280) | 0 | (13,280) | 16,349 |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 36,359 | - | 36,359 | 20,010 |
| Cash funds this year end | 23,079 | 0 | 23,079 | 36,359 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ | |
|-------------------|--|------------------------------------|----------------------------------|---------------------------------|------------------|
| Cash funds | Treasurers Account | 16,076 | - | - | |
| | Deposit Account | 7,003 | - | - | |
| | Cash | 0 | - | - | |
| | Total cash funds | | 23,079 | - | - |
| | (agree balances with receipts and payments account(s)) | | CA | CA | Restricted Funds |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|-------------------|------------------|
|  | PETER C. ASSHETON | 15/3/23 |
|  | MRS J WILLIAMS | 14/3/23 |

WAVERTON PRE-SCHOOL

England & Wales - Charity number 1041090

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------------|------|--------|-----------------|----|------|--------|------|
| Period start date | | | Period end date | | | | |
| From | 15th | August | 2020 | To | 14th | August | 2021 |

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---------------------|----------------------------|---|---|
| 1 | Kathleen Ann Tatton | Chair | To 23 rd September 2020 | Members at AGM or Trustees appoint replacement |
| | Robert Walker | Chair | From 23 rd September 2020 | |
| 2 | Julie Harris | | | " |
| | Nichola Jackson | Deputy chair and Secretary | From 23 rd September 2020 to 27 th May 2021 | |
| | Gay Davies | | From 23 rd September 2020 | |
| 3 | Caroline Hall | | To 23 rd September 2020 | " |
| 4 | Lucy Webb | | To 23 rd September 2020 | " |
| 5 | Laura Rhodes | | To 23 rd September 2020 | " |
| 6 | Peter Assheton | Treasurer | | " |
| 7 | Richard Murphy | | To 23 rd September 2020 | |
| 8 | Sophie Murphy | | To 23 rd September 2020 | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|----------------------|-----------------------------------|
| <input type="text"/> | <input type="text"/> |

Names and addresses of advisers (Optional information)

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|-----------------------------------|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Members at annual general meeting |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

-) policies and procedures adopted for the induction and training of trustees;
-) the charity's organisational structure and any wider network with which the charity works;
-) relationship with any related parties;
-) trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

-) policy on grantmaking;
-) policy programme related investment;
-) contribution made by volunteers.

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Pre school gave an opportunity for any parents to provide an educational experience for their children before starting at primary school. It provided learning through play using language, toys and equipment and social skills for children under the statutory school age. The school worked towards early learning goals and offered a specially tailored curriculum and the support of a personal keyworker to achieve this.

Pre-school was available to any member of the public willing to pay the modest fees, or who was supported by the local authority. The majority of the pupils received local authority support.

Summary of the main achievements of the charity during the year

The number of children attending pre-school has been good. Pre-school remains the provider of choice for Save the Family, a local charity supporting homeless families.

Pre-school has had an excellent relationship with Waverton Primary School during the year. This year, due to Covid-19 restrictions, it has not been possible for the rising five group to go into the Primary School in the Summer term for familiarisation visits.

Pre-school continues to be generously supported by Waverton Evangelical Fellowship whose volunteers come into school on a regular basis as well as hosting parties at Christmas and the end of the school year.

Coming out of covid with an encouraging surplus - testament to the hard work and dedication of Amanda and team to do so in such challenging and unprecedented circumstances. Especially so given the additional burden of cleaning and rotation of resources. Demonstrates we have a highly adaptable and capable workforce.

The setting has remained open throughout the pandemic, despite the incredible challenges this has created. At a time when it was needed most, the setting has provided invaluable support to parents in the community who have, thanks to the setting remaining open, been able to continue working to support their families - unlike many others over the last twelve months.

SENCO training for team members has ensured we are able to meet the needs of our children with additional support needs as well as giving support and reassurance to their parents.

Section E Financial review

Brief statement of the charity's policy on reserves

The policy of the charity is to keep sufficient reserves to enable pre-school to continue to function in the event of a reduction in income.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of income came from fees and grants. The largest part of the expenditure has been the payment of teachers' salaries so that the charity's objects of educating children under school age can be achieved. Efforts have been made to drive a manageable wage to income ratio and improving the management teams awareness of the importance of this.

Section F Other optional information

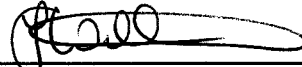
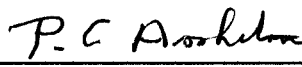
Serious Incidents.

There were no serious incidents relating to the charity during the previous year that the Trustees neglected to inform the Charity Commission about.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|---|---|
| Signature(s) |  |  |
| Full name(s) | JULIA WILLIAMS | PETER ASSHETON |
| Position (eg Secretary, Chair, etc) | SECRETARY | TREASURER. |
| Date | 23/5/22 | 23/5/22 |



Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Waverton Pre-School

On accounts for the year
ended

14th August 2021

Charity no
(if any)

1041090

Set out on pages

7 - 8

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Steven V. Thomas

Date:

3rd. May 2022

Name:

STEVEN V. THOMAS.

Relevant professional
qualification(s) or body
(if any):

CHARTERED ACCOUNTANT F.C.A.

Address:

27, SELLER STREET
CHESTER CH1 3NA

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Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

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| | |
|---------------------|---------|
| Waverton Pre-School | 1041090 |
|---------------------|---------|

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Receipts and payments accounts

| | | | |
|---------------------|------------------|----|------------------|
| For the period from | 15th August 2020 | To | 14th August 2021 |
|---------------------|------------------|----|------------------|

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|--|--------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | |
| Fees | 16,835 | | 16,835 | 9,178 |
| Grants | 65,540 | | 65,540 | 41,513 |
| Donations | 1,199 | | 1,199 | 1,057 |
| Fundraising | 466 | | 466 | - |
| Childrens uniform | 70 | | 70 | - |
| Bank interest | 1 | | 1 | 3 |
| Gift aid | 84 | | 84 | - |
| Furlough grant | - | | - | 3,119 |
| Total receipts | 84,195 | - | 84,195 | 54,870 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 84,195 | - | 84,195 | 54,870 |
| A3 Payments | | | | |
| Salaries | 58,334 | | 58,334 | 48,540 |
| Rent | 3,714 | | 3,714 | 2,786 |
| Fundraising | - | | - | - |
| Snacks | - | | - | 251 |
| Deposit returns | 35 | | 35 | - |
| Ofsted registration | 50 | | 50 | 50 |
| Cleaning | 761 | | 761 | 219 |
| Activity consumables | 371 | | 371 | 113 |
| Office supplies and equipment | 855 | | 855 | 126 |
| End of term events | 178 | | 178 | 37 |
| Insurance | 853 | | 853 | 853 |
| Training | 504 | | 504 | - |
| Medical | 983 | | 983 | 204 |
| Advertising/recruitment | 19 | | 19 | - |
| Website | - | | - | 9 |
| Security checks | 272 | | 272 | 16 |
| Photocopying | - | | - | - |
| Toys and play equipment | 86 | | 86 | 372 |
| Repairs and maintenance | 103 | | 103 | - |
| Staff uniform | 388 | | 388 | - |
| Childrens uniform | - | | - | - |
| Drama sesions | - | | - | 600 |
| Fee reimbursement | 50 | | 50 | - |
| Furlough grant repayment | - | | - | 3,119 |
| Other | 290 | | 290 | 24 |
| Total payments | 67,846 | - | 67,846 | 57,319 |
| Net of receipts/(payments) | 16,349 | 0 | 16,349 | (2,449) |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 20,010 | - | 20,010 | 22,459 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|-------------------|--|---------------------------------------|-------------------------------------|------------------------------------|
| Cash funds | Treasurers Account | 29,357 | - | - |
| | Deposit Account | 7,002 | - | - |
| | Cash | 0 | - | - |
| | Total cash funds | 36,359 | - | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | Agreement Error |

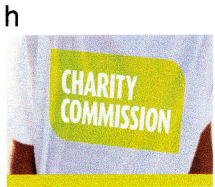
Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|----------------|----------------|------------------|
| J. Williams | Julia Williams | 23/3/22 |
| P. C. Assheton | Peter Assheton | 23/3/22 |

WAVERTON PRE-SCHOOL

England & Wales - Charity number 1041090

Accounts



Trustees' Annual Report for the period

| | | | |
|-------------------|------------------|-----------------|------------------|
| Period start date | | Period end date | |
| From | 15th August 2019 | To | 14th August 2020 |

Section A Reference and administration details

| | | | |
|------------------------------------|---------------------|--|--|
| Charity name | Waverton Pre-school | | |
| Other names charity is known by | | | |
| Registered charity number (if any) | 1041090 | | |
| Charity's principal address | The Scout Hut, | | |
| | Common Lane, | | |
| | Waverton, Chester | | |
| | Postcode CH3 7QT | | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|---------------------|-----------------|-----------------------------------|---|
| 1 | Kathleen Ann Tatton | Chair | | Members at AGM or Trustees appoint replacement |
| 2 | Julie Harris | Secretary | | " |
| 3 | Caroline Hall | | | " |
| 4 | Lucy Webb | | | " |
| 5 | Laura Rhodes | | | " |
| 6 | Peter Assheton | Treasurer | | " |
| 7 | Richard Murphy | | From 11 Sep 2019 | |
| 8 | Sophie Murphy | | From 11 Sep 2019 | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |

Names and addresses of advisers (Optional information)

| | | |
|--|--|--|
| | | |
|--|--|--|

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|-----------------------------------|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Members at annual general meeting |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Pre school gave an opportunity for any parents to provide an educational experience for their children before starting at primary school. It provided learning through play using language, toys and equipment and social skills for children under the statutory school age. The school worked towards early learning goals and offered a specially tailored curriculum and the support of a personal keyworker to achieve this.

Pre-school was available to any member of the public willing to pay the modest fees, or who was supported by the local authority. The majority of the pupils received local authority support.

Summary of the main achievements of the charity during the year

The number of children attending pre-school has been good with 26 children attending at various times throughout the year. Pre-school remains the provider of choice for Save the Family, a local charity supporting homeless families.

The main achievement of this year was the successful re-opening of the setting on 15th June following lockdown closure since 20th March, and the recruitment of one new child during this time, demonstrating the confidence that parents placed in our risk assessment and safety measures.

Pre-school has had an excellent relationship with Waverton Primary School during the year with children regularly visiting the Primary School for play sessions. This year, due to Covid-19 restrictions, it has not been possible for the rising five group to go into the Primary School in the Summer term for familiarisation visits.

Pre-school continues to be generously supported by Waverton Evangelical Fellowship whose volunteers come into school on a regular basis as well as hosting parties at Christmas and the end of the school year.

Section E Financial review

Brief statement of the charity's policy on reserves

The policy of the charity is to keep sufficient reserves to enable pre-school to continue to function in the event of a reduction in income.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The majority of income came from fees and grants. The largest part of the expenditure has been the payment of teachers' salaries so that the charity's objects of educating children under school age can be achieved. Efforts have been made to drive a manageable wage to income ratio and improving the management teams awareness of the importance of this.

Section F Other optional information

Serious Incidents.

There were no serious incidents relating to the charity during the previous year that the Trustees neglected to inform the Charity Commission about.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--|---------------------------------|----------------|
| Signature(s) | KATATTON | P. G. Assheton |
| Full name(s) | Kathleen Tatton | PETER ASSHETON |
| Position (eg Secretary, Chair, etc) | Chair | TREASURER |
| Date | 23 rd September 2020 | |



Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Waverton Pre-School

On accounts for the year
ended

14th August 2020

Charity no
(if any)

1041090

Set out on pages

7 - 8

Respective responsibilities of trustees and examiner The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement My examination was carried out in accordance with general Directions given by the Charity Commission. 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date: 01/08/21

Name: Terrence Hearfield

Relevant professional
qualification(s) or body
(if any):

BSc (Hons)

Address:

9 Waverton Mill Quay, Waverton
Chester CH3 7PX

[Empty rectangular box]

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

Please see report



| | |
|---------------------|---------|
| Waverton Pre-School | 1041090 |
|---------------------|---------|

CC16a

Receipts and payments accounts

| | | | |
|---------------------|------------------|----|------------------|
| For the period from | 15th August 2019 | To | 14th August 2020 |
|---------------------|------------------|----|------------------|

Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|--|---|--------------------------------------|---------------------------------|-------------------------------|
| A1 Receipts | | | | |
| Fees | 9,178 | | 9,178 | 9,587 |
| Grants | 41,513 | | 41,513 | 49,181 |
| Donations | 577 | 480 | 1,057 | 1,001 |
| Fundraising | - | | - | 680 |
| Childrens uniform | - | | - | 17 |
| Bank interest | 3 | | 3 | 2 |
| Furlough grant | 3,119 | | 3,119 | - |
| Total receipts | 54,390 | 480 | 54,870 | 60,468 |
| A2 Asset and investment sales, (see table). | | | | |
| | - | - | - | - |
| Sub total | - | - | - | - |
| Total receipts | 54,390 | 480 | 54,870 | 60,468 |
| A3 Payments | | | | |
| Salaries | 48,540 | | 48,540 | 42,875 |
| Rent | 2,786 | | 2,786 | 3,714 |
| Fundraising | - | | - | 127 |
| Snacks | 251 | | 251 | 538 |
| Deposit returns | - | | - | 137 |
| Ofsted registration | 50 | | 50 | 50 |
| Cleaning | 219 | | 219 | 135 |
| Activity consumables | 113 | | 113 | 332 |
| Office supplies and equipment | 126 | | 126 | 653 |
| End of term events | 37 | | 37 | 170 |
| Insurance | 853 | | 853 | 843 |
| Training | - | | - | 320 |
| Medical | 204 | | 204 | 93 |
| Advertising/recruitment | - | | - | 311 |
| Website | 9 | | 9 | 42 |
| Security checks | 16 | | 16 | 136 |
| Photocopying | - | | - | 23 |
| Toys and play equipment | 372 | | 372 | 948 |
| Repairs and maintenance | - | | - | - |
| Staff uniform | - | | - | 503 |
| Childrens uniform | - | | - | - |
| Drama sesions | 120 | 480 | 600 | 1,200 |
| Fee reimbursement | - | | - | 27 |
| Furlough grant repayment | 3,119 | | 3,119 | - |
| Other | 24 | | 24 | 187 |
| Total payments | 56,839 | 480 | 57,319 | 53,364 |
| Net of receipts/(payments) | (2,449) | 0 | (2,449) | 7,104 |
| A5 Transfers between funds | - | - | - | - |
| A6 Cash funds last year end | 22,459 | - | 22,459 | 15,355 |
| Cash funds this year end | 20,010 | 0 | 20,010 | 22,459 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|-------------------|--|------------------------------------|----------------------------------|---------------------------------|
| Cash funds | Treasurers Account | 13,009 | - | - |
| | Deposit Account | 7,001 | - | - |
| | Cash | 0 | - | - |
| | Total cash funds | 20,010 | - | - |
| | (agree balances with receipts and payments account(s)) | | | |

NOTES TO ACCOUNTS – Movements on restricted funds

| | Opening balances | Receipts | Payments | Balance |
|----------------|------------------|------------|------------|----------|
| Drama sessions | - | 480 | 480 | - |
| Totals | - | 480 | 480 | - |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|------------------------|-----------------|------------------|
| <i>KATHALON</i> | KATHLEEN TATTON | 23.9.20 |
| <i>P. C. Anshelton</i> | PETER ANSHELTON | 23-9-20 |

Waverton Pre-School Accounts

Audit Report

For the period ending 14th August 2020

Executive Summary

The accounting records which have been kept are comprehensive and accurate.

Unfortunately the pre-school has made a small loss in the period albeit this is unsurprising due to the COVID-19 crisis and the restrictions which have been in place for a large portion of the period to which these accounts relate. It is believed that the loss of £2,499.11 can be absorbed by the charity without a detrimental effect on the pre-school moving forward.

Having received clarification as to why the furlough grant was repaid, I can confirm that the annual accounts can be formally filed.

Auditor Details

This audit has been completed by Terry Hearfield. I am neither a qualified accountant nor auditor. I am however a qualified Quantity Surveyor and have worked as a Financial Director for approximately 10 years having managed a multi-million-pound construction company. I have managed several smaller companies and also the finances of the Cheshire Phoenix Basketball Club (a Community Interest Company). In each instance briefly outlined above, I have been personally responsible for the compilation of both the periodic management accounts and statutory accounts. I now work on a consultancy basis providing management and quantity surveying services for construction companies.

Information Reviewed

In producing this audit report, the following information has been reviewed: -

- Trustees Annual Report for the period 15th August 2019 to 14th August 2020 incorporating *Receipts and payments accounts* (form CC16a)
- Model Pre-school constitution
- Current Account Banking Spreadsheet
- Savings Account Banking Spreadsheet
- Income and Expenditure Summary
- Full Current Account (account ending 5460) statements
- Linked Savings Account (account ending 4512) statements
- Full Payslips for the period
- Summary of pension contributions
- Supporting Records

Methodology

The information which has been provided is logical and orderly. The accounts have been reviewed and the supporting information analysed. Where large transactions (predominantly salaries) are

concerned, a full audit has been undertaken. For smaller transactions, "spot" inspections have been completed.

All linked information has been appraised for its accuracy (e.g. the value of the bank statements has been compared with the cash totals from the accounts).

Income

As stated in Section E (Financial Review) of the Trustee's Annual Report for the period, the majority of income was from Fees, grants and also furlough payments. This is reflected in the accounts entitled *Receipts and payments accounts* (form CC16a) which shows that the aforesaid items account for 99% of income.

Details of all over the above income are transparent within the accounts. No details of fees or grants have however been provided and this audit does not therefore appraise the accuracy of fees charged to users nor does it reconcile the grant income received.

Expenditure

As stated in Section E (Financial Review), the largest items of expenditure have been salaries to teaching staff (including furlough payments). According to accounts summary, this expenditure accounts for over 90% of expenditure. Other substantial items of expenditure are rent and insurances.

With wages representing the predominant form of expenditure, all payslips have been checked against the bank spreadsheet. One anomaly has been uncovered; for the month ending 28/06/2020, Miss SC Davies payslip shows a net payment of £469.71 albeit only £386.82 has been paid. Whether there is an adjustment for a furlough claim is unclear. This one item does not cause me concern with the overall accuracy of the accounts although it should be corrected in the current period if there is an error.

A sample of pension payments has been checked and everything appears to be in order. Similarly, for a sample month, the total deductions for PAYE and NI has been verified as the figure subsequently paid to HMRC and everything therefore appears in order.

The records provided in support of expenditure are comprehensive and accurate.

A substantial sum of £3,118.53 was paid to HMRC at the end of the period. It seems from the spreadsheet that this is a repayment of the furlough grants. It was not initially understood why such a repayment had taken place. I have sought clarification and understand that the furlough money could not be retained insomuch as the local authority had covered the cost of the staff salaries during periods when the pre-school was closed. This is not initially apparent as the aforesaid payments from the council appear to be the usual grant income. I am now however satisfied with that all is in order having discussed the matter with Kathleen Tatton.

Previous Period

Unfortunately salaries have increased whereas grant funding has reduced. It is anticipated that this is due to the exceptional circumstances of the period owing to COVID-19 (reconciliation of grants however is beyond the scope of this report).

Bank Accounts

A bank spreadsheet has been provided. This reflects the balance of what I have termed the current account (account ending 5460). A similar spreadsheet, for what I have termed the linked savings account (account ending 4512), is also available.

The opening balance on the current account bank spreadsheet is £17,947.46. This has been verified from the bank statements provided. The closing balance of £13,008.52 has also been verified.

The opening and closing balances of the savings account (£4,511.24 and £7,001.07 respectively) have also been verified.

As stated above, the banking spreadsheet (which has been codified and used to formulate the accounts) accurately reflects the opening and closing balances shown on the bank statements. I have briefly reviewed the statements and undertaken "spot checks". In previous period I have been furnished with a copy of a paying in book albeit not on this occasion therefore the audit is limited in this regard. No anomalies have been uncovered.

Petty Cash

A petty cash system does not appear to have been operated in the period.

Restrictions

As stated, I have not been able to verify that users of the pre-school have been charged the correct amount, nor that all payments have been made up to date. This however is considered to be beyond the scope of the audit.

I am also unable to verify paying in records not having receive a copy of the paying in book. As most fees are paid by bank transfer however this is of no major concern.

Further Actions

In order to finalise this audit, the following information is required:

- Clarification of why the furlough grant has been repaid – *this has now been resolved.*

Recommendations

The following recommendations have been provided for future accounting periods (it is understood that previous recommendations are currently being implement). These matters are simply recommendations: -

- Pension contributions are marked on payslips by hand and the total net pay subsequently adjusted by hand. This could raise some concern albeit it can be seen from the amounts paid to staff and to NEST that all is in order;
- There would ideally be a statement/invoice from Waverton Scouts to corroborate the amounts paid in rent; and
- The matter of Miss Davies salary for month ending 28/06/2020 be looked into.

Summary

The accounts are once again in excellent order and have been prepared with complete precision. It is unfortunate that the circumstances of COVID-19 have caused the charity to incur a slight loss albeit it

is hoped that with the kind of diligent financial management that has been demonstrated throughout the time I have audited these accounts, that this will not pose any serious problem to the pre-school.

Declaration

I can confirm that the above is true and accurate to the best of my knowledge. I can confirm also that there is no conflict of interest, of which I am aware, that would impact upon my role as an independent auditor. Finally, I can confirm that I have fulfilled my role as auditor on an entirely voluntary basis.

Signed: _____

Dated: _____

01/03/2021