

WHIRLEY PRE SCHOOL GROUP

England & Wales · Charity number 1056256

Details

Status Registered

Legal form Other

Registered 1996-06-20

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

Contact

Address 4 Penzance Close
Macclesfield
Cheshire
SK10 3JB

Phone 07891786598

Email nicole.davies84@gmail.com

Website www.whirleypreschool.org

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: Education and child-care.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£97,493	£89,403	-	-
2024-03-31	£69,275	£73,671	-	-
2023-03-31	£55,691	£65,070	-	-
2022-03-31	£54,788	£60,511	-	-
2021-03-31	£70,015	£58,774	-	-

Trustees

Name	Role	Appointed
Nicole Davies	Chair	2020-10-08
Ellen Brown		2010-10-06

WHIRLEY PRE SCHOOL GROUP

England & Wales - Charity number 1056256

Accounts



Treasurer's Report

(April 2024 - March 2025)

Prepared by Ellen Brown

Income

Over the last 2 years, there has been a steady increase in numbers of children attending the Pre school. The majority of our income comes from the Free Early Education Entitlement (FEEE). This is funding that is paid per child per hour for children claiming free childcare at a rate set by the Government/Cheshire East council. This funding rose in April 2024 by 14% per child per hour for 3-4 year olds and by 31% per child per hour for 2 year olds. In addition, from April 2024 the government introduced 15 hours per week funding for 2 year olds with working parents, resulting in an increase in the number of 2 year olds attending. The combined effect of increasing numbers of children and an increase in FEEE funding rates led to income from fees and Free Early Education Funding for 2024-25 totalling £95,201, a 40% increase on the previous year.

For the summer term of 2024, we averaged 17.5 children per session (compared to 14.6 for the same term the previous year). This dropped to 11.2 children per session for the autumn term of 2024 following the departure of the older children to primary school (compared to 9.4 the previous year), and rose to 16.9 children per session by the end of the spring 2025 term (compared to 13.6 the previous year).

We are thankful to parents for generous snack donations of £680, which together with the milk grant covered 83% of our snack costs. Fundraising activities brought in a further £642 and we would like to thank the staff for their dedication in organising and supporting fundraising events.

We benefitted from high interest rates during the year, which meant we earned £477 bank interest on our reserves.

Total income: £97,493

Expenditure

Our main expenses are wages and rent which saw the following increases:

- In April 2024, the National Living Wage rose by 9.8% and staff wages were increased accordingly.
- Rent increased by 4% per hour.

All other expenses were similar to the previous year.

Total expenditure: £89,403

Surplus for the year: £8,090

Some of this surplus will be used to restore the Pre School reserves following the loss of the previous year.

Reserves

Our current reserves policy states that we should retain £32,000 in reserves. This amount is currently being reviewed as it hasn't been revised since 2018. Reserves levels are based on our total cash assets in August each year once all payments have gone in/out for that academic year.

In August 2024, total cash assets were £30,177 (below the £32,000 desired level). This had been agreed by the trustees that some of the reserves should be used to cover the loss made in the 2023/24 year. By August 2025, total cash assets had risen to £41,703. Once the reserves policy has been reviewed, the trustees will discuss how any surplus should be spent for the benefit of the development and education of the children attending the Pre School.

Outlook for 2025/26

The outlook for the current year is very positive as the Pre School continues to thrive. The Summer 2025 term finished with an average of 19.2 children per session and the Autumn term began with 13.9 children per session. Both figures are an increase on 2024/25. We took on an additional member of staff from November 2025 to support the increased numbers of children. We have built up strong reserves to secure the long term future of the Pre School and are in a position to be able to invest some of the surplus in new resources.

Whirley Pre School Group Profit or Loss Statement April 2024 - March 2025

INCOME	2024-25	2023-24	
Free Early Education Funding	£79,325	£46,222	
Fees	£15,353	£21,307	
Fees: ad hoc	£524	£196	
Fees: registration	£125	£150	
WRFU Milk Grant	£221	£266	
Bank interest	£477	£366	
Snack donations	£680	£348	
		£96,704	£68,855
Fundraising:			
July disco	£303	N/A	
Donations	£3	£18	
Christmas cards	£50	£40	
Christmas decoration/craft sales	£13	£29	
Christmas raffle/fair	£80	£155	
Nativity	£36	N/A	
Toy/book sales	£24	N/A	
Easy Fundraising / Amazon smile / payp	£100	£36	
Easter fundraising	£34	-£10	
		£642	£269
Uniform sales	£147	£152	
		£147	£152
TOTAL INCOME		£97,493	£69,275
EXPENDITURE			
Wages (incl. employer pension contr.)	£69,377	£54,468	
Rent	£13,678	£12,762	
Waste collection	£505	£678	
Equipment & craft	£1,276	£1,411	
Snacks	£1,087	£888	
Insurance & ofsted fees	£1,040	£995	
Accountancy & payroll	£1,176	£1,224	
Staff training	£332	£381	
Disclosure & Barring checks	£0	£92	
Phone / broadband	£509	£432	
Misc	£257	£275	
		£89,236	£73,606
Events:			
Leavers pencil cases	£50	£47	
Leavers party & sports day	£84		
Christmas party/crafts	£33	£18	
		£167	£65
TOTAL EXPENDITURE		£89,403	£73,671
NET SURPLUS / LOSS		£8,090	-£4,396



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Whirley Pre School

**On accounts for the year
ended**

31/03/2025

**Charity no
(if any)**

1056256

Set out on pages

OVERLEAF

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2024.

**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 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

MVC BOWERS

Date:

03/09/2025

Name:

Melissa Bowers

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

FCCA

Address:

Harts Limited, Westminster House

10 Westminster House, Macclesfield, Cheshire

SK10 1BX

Whirley Pre School Group Profit or Loss Statement April 2024 - March 2025

INCOME	2024-25	2023-24	2023-24
Free Early Education Funding	£79,325		£46,222
Fees	£15,353		£21,307
Fees: ad hoc	£524		£196
Fees: registration	£125		£150
WRFU Milk Grant	£221		£266
Bank interest	£477		£366
Snack donations	£680		£348
		£96,704	£68,855
Fundraising:			
July disco	£303		N/A
Donations	£3		£18
Christmas cards	£50		£40
Christmas decoration/craft sales	£13		£29
Christmas raffle/fair	£80		£155
Nativity	£36		N/A
Toy/book sales	£24		N/A
Easy Fundraising / Amazon smile / payp	£100		£36
Easter fundraising	£34		-£10
		£642	£269
Uniform sales	£147		£152
		£147	£152
TOTAL INCOME		£97,493	£69,275
EXPENDITURE			
Wages (incl. employer pension contr.)	£69,377		£54,468
Rent	£13,678		£12,762
Waste collection	£505		£678
Equipment & craft	£1,276		£1,411
Snacks	£1,087		£888
Insurance & ofsted fees	£1,040		£995
Accountancy & payroll	£1,176		£1,224
Staff training	£332		£381
Disclosure & Barring checks	£0		£92
Phone / broadband	£509		£432
Misc	£257		£275
		£89,236	£73,606
Events:			
Leavers pencil cases	£50		£47
Leavers party & sports day	£84		
Christmas party/crafts	£33		£18
		£167	£65
TOTAL EXPENDITURE		£89,403	£73,671
NET SURPLUS / LOSS		£8,091	-£4,396

WHIRLEY PRE SCHOOL GROUP

England & Wales - Charity number 1056256

Accounts



Treasurer's Report

(April 2023 - March 2024)

Prepared by Ellen Brown

Income

The 2023-24 year saw a steady increase in numbers of children attending the Pre school in comparison with the previous year. Income from fees and Free Early Education Funding totalled £67,725, a 27% increase on the previous year.

The majority of our income comes from the Free Early Education Entitlement. This is funding that is paid per child per hour for children claiming free childcare at a rate set by the Government/Cheshire East council. This funding rose by 5.6% per child per hour in April 2023.

For the summer term of 2023, we averaged 14.6 children per session. This dropped to 9.4 children per session for the autumn term of 2023 following the departure of the older children to primary school, and rose to 13.6 children per session by the end of the spring 2024 term. The autumn term of 2023 also saw the pre school opening on Friday afternoons for the first time. Initially, numbers on a Friday afternoon were very low but have increased over time and it is hoped that increasing our opening hours to 5 full days per week will attract new families in the longer term.

We are thankful to parents for snack donations of £348, which together with the milk grant covered 69% of our snack costs. Fundraising activities brought in a further £269. This was significantly lower than the previous year, largely due to the fact that we didn't hold an Easter fair in the Spring term.

We benefitted from high interest rates during the year, which meant we earned £366 bank interest on our reserves.

Total income: £69,275

Expenditure

We kept tight control of our expenditure due to rising costs, however our main expenses are wages and rent which saw the following increases:

- In April 2023, the National Living Wage rose by 9.7% and staff wages were increased accordingly.
- Rent increased by 3.8% per hour.
- Opening the Pre school on Friday afternoons from September 2023 also resulted in increased rent and wages costs.

Total expenditure: £73,671

Loss for the year: -£4,396

This loss had been anticipated due to significant increases in costs. The cost of opening the Pre School on Friday afternoons was expected to exceed the additional income generated until numbers attending the session started to increase. The trustees agreed that the longer-term benefits of opening on Fridays would outweigh the short-term risk of additional costs.

Reserves

Our reserves policy states that we should retain £32,000 in reserves. This is based on our total cash assets in August each year once all payments have gone in/out for that academic year. Last year, the trustees agreed that some of these reserves should be used to cover the loss expected for the 2023/24 year. Reserves are thus currently slightly below this desired level.

In August 2024, total cash assets were £30,177 (a slight increase on £29,582 in August 2023). We are fortunate to have strong reserves to enable us to cover years when numbers of children are lower than average. We expect to be able to build our reserves back up to £32,000 during the 2024/25 academic year.

Outlook for 2024/25

From April 2024, working parents of 2 year olds became eligible for 15 hours of funded childcare per week and we have seen a steady increase in the number of 2 year olds attending. The Government also raised funding for 2 year olds by 30.9%, a significant increase.

By the end of the summer term of 2024, we had built up an average of 17.8 children per session. This is the highest numbers we have seen since before covid. The autumn term of 2024 started with 11.3 children per session following the departure of the older children to primary school, a significant increase on the previous year.

The 2024/25 year is expected to end with a small surplus, which will be used to restore the reserves back to £32,000.

Whirley Pre School Group Profit or Loss Statement April 2023 - March 2024

INCOME	2023-24	2022-23	
Free Early Education Funding	£46,222	£39,098	
Fees	£21,307	£13,514	
Fees: ad hoc	£196	£528	
Fees: registration	£150	£110	
WRFU Milk Grant	£266	£206	
Bank interest	£366	£42	
Snack donations	£348	£372	
		£68,855	£53,869
Fundraising:			
September raffle	N/A	£7	
Donations	£18	£746	
Christmas cards	£40	£29	
Christmas decoration/craft sales	£29	£19	
Christmas raffle/fair	£155	£188	
Nativity	N/A	£16	
Toy/book sales	N/A	£26	
Easy Fundraising / Amazon smile / payp	£36	£20	
Easter fair	-£10	£826	
		£269	£1,876
Uniform sales	£152	-£54	
		£152	-£54
TOTAL INCOME		£69,275	£55,691
EXPENDITURE			
Wages (incl. employer pension contr.)	£54,468	£48,411	
Rent	£12,762	£11,304	
Waste collection	£678	£189	
Equipment & craft	£1,411	£1,137	
Snacks	£888	£692	
Insurance & ofsted fees	£995	£995	
Accountancy & payroll	£1,224	£985	
Staff training	£381	£424	
Disclosure & Barring checks	£92	£46	
Phone / broadband	£432	£534	
Misc	£275	£232	
		£73,606	£64,949
Events:			
Leavers pencil cases	£47	£29	
Leavers party & sports day		£65	
Christmas party/crafts	£18	£27	
		£65	£121
TOTAL EXPENDITURE		£73,671	£65,070
NET PROFIT / LOSS		-£4,396	-£9,379



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Whirley Pre School

**On accounts for the year
ended**

31/03/2024

**Charity no
(if any)**

1056256

Set out on pages

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2024.

**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 2011 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Melissa Bowers

Date:

04/03/2025.

Name:

Melissa Bowers

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

FCCA .

Address:

Harts Limited, Westminster House
10 Westminster House, Macclesfield, Cheshire
SK10 1BX

WHIRLEY PRE SCHOOL GROUP

England & Wales - Charity number 1056256

Accounts



Treasurer's Report

(April 2022 - March 2023)

AGM 2/10/23

Prepared by Ellen Brown

Income

The 2022 to 2023 financial year (April to March) was not a typical year for the Pre School with lower than average numbers of children. Income from fees and Free Early Education Funding totalled £53,140 which was slightly more than the previous year. Numbers have remained lower than average following the Covid-19 pandemic.

The majority of our income comes from the Free Early Education Entitlement. This is funding that is paid per child per hour for children claiming free childcare at a rate set by the Government/Cheshire East council. This funding rose by just 2.4% per child per hour in April 2022 despite costs rising at a rate significantly higher than this (e.g., the National Minimum Wage rose by 6.6%).

For the summer term of 2022, we averaged 13.9 children per session. This dropped to 9.4 children per session for the autumn term of 2022 following the departure of the older children to primary school, and rose to 13.4 children per session by the end of the spring 2023 term.

We are thankful to parents for snack donations of £372 which together with the milk grant covered over 80% of our snack costs. We are also grateful to our Pre School families, staff, trustees and the wider community for support of our fundraising activities, which brought in a further £1,876. This included £826 raised at our Easter fair, and generous donations of £746.

Total income: £55,691

Expenditure

We kept tight control of our expenditure as the increase of only 2.4% in government funding was insufficient to cover rising costs, however our main expenses are wages and rent which saw the following unavoidable increases:

- In April 2022, the National Living Wage rose by 6.6% and staff wages were increased accordingly.
- Wages included £2,398.50 agency fees which were required to cover staff absence and ensure ratios of qualified staff were met.
- Rent increased by 4.5%

Total expenditure: £65,070

Loss for the year: -£9,379

This loss had been anticipated and was largely covered by the excess reserves held.

Reserves

Our reserves policy states that we should retain £32,000 in reserves. This is based on our total cash assets in August each year once all payments have gone in/out for that academic year. With the Pre School facing a difficult year in 2022/23, the trustees agreed that some of the reserves should be used to cover the running loss for the year.

In August 2023, total cash assets were £29,582, (down from £37,780 in August 2022). We are fortunate to have strong reserves to enable us to cover years when numbers of children are lower than average.

Outlook for 2023/24

For the summer term of 2023, we averaged 14.6 children per session. The autumn term of 2023 has started with 9.4 children per session following the departure of the older children to primary school.

From September 2023, we have increased our opening hours to include Friday afternoons to enable parents who are eligible for 30 hours free childcare to take the full 30 hours with us. Although this increases our costs, we hope that it will attract new families.

The Government raised funding for 3/4 year olds by 5.6% in April 2023 and announced a further 7.3% increase from September 2023. Funding for 2 year olds has been significantly increased (33.7% increase) from September 2023. We currently have very few funded 2 year olds, however, we expect this to increase from April 2024 when working parents of 2 year olds will become eligible for 15 hours of funded childcare per week.

Whirley Pre School Group Profit and Loss Statement April 2022 - March 2023

Note: the 2022/23 figures are subject to audit - to be completed October 2023

INCOME	2022-23		2021-22	
Free Early Education Funding	£39,098		£39,373	
Fees	£13,514		£12,957	
Fees: ad hoc	£528		£233	
Fees: registration	£110		£90	
WRFU Milk Grant	£206		£87	
Bank interest	£42		£1	
Snack donations	£372		£277	
Banking switch incentive	N/A		£1,500	
			£53,869	£54,519
Fundraising:				
September raffle	£7		N/A	
Donations	£746		£5	
Christmas cards	£29		£12	
Christmas decoration/craft sales	£19		£106	
Christmas raffle/fair	£188		£31	
Nativity	£16			
Toy/book sales	£26		£18	
Easy Fundraising / Amazon smile / payp	£20		£5	
Easter fair	£826			
			£1,876	£176
Uniform sales	-£54		£94	
			-£54	£94
TOTAL INCOME			£55,691	£54,789
EXPENDITURE				
Wages	£48,126		£43,532	
Employer pension contributions	£286		£381	
Rent	£11,304		£11,106	
Waste collection	£189		£520	
Equipment & craft	£1,137		£1,192	
Snacks	£692		£542	
Insurance & ofsted fees	£995		£967	
Accountancy & payroll	£985		£955	
Staff training	£424		£437	
Disclosure & Barring checks	£46		£48	
Mobile phone	£22		£0	
Phone / broadband	£513		£343	
Advertising	£0		£80	
Misc	£232		£221	
			£64,949	£60,325
Events:				
Leavers pencil cases	£29		£52	
Leavers party & sports day	£65		£133	
Christmas party	£27			
			£121	£186
TOTAL EXPENDITURE			£65,070	£60,511
NET PROFIT / LOSS			-£9,379	-£5,722



Our Ref: AG/RB

Date 9th January 2024

Whirley Pre-School
Broken Cross Methodist Church
Whirley Road
Macclesfield
Cheshire
SK10 3NR

To whom it may concern,

Accounts for the year ending 31 March 2023

We have checked the books, vouchers and bank statements relating to Whirley Pre-School and it would appear to be a correct record of the year ending 31 March 2023.

Yours faithfully,

Mrs A Greenwood – Client Partner
Bright Partnership Ltd



WHIRLEY PRE SCHOOL GROUP

England & Wales - Charity number 1056256

Accounts



Treasurer's Report

(April 2021 - March 2022)

AGM 18/10/22

Prepared by Ellen Brown

Income

The 2021 to 2022 financial year (April to March) was not a typical year for the Pre School with lower than average numbers of children following the Covid 19 pandemic. In April 2021, we opened a new Pre School session on Tuesday afternoons and this has been a success, however numbers in sessions on all days of the week have been significantly lower than prior to the pandemic. Income from fees and Free Early Education Funding totalled just over £52,500 which was slightly less than the previous year. Income in both 2020/21 and 2021/22 was significantly lower than prior to the pandemic (income from fees and funding was almost £68,000 in 2019/20).

The majority of our income comes from the Free Early Education Entitlement. This is funding that is paid per child per hour for children claiming free childcare at a rate set by the Government/Cheshire East council. This funding rose by just 1.5% per child per hour in April 2021.

For the summer term of 2021, we averaged 16.4 children per session. This dropped to 8.6 children per session for the autumn term of 2021 following the departure of the older children to primary school, and rose to 12.3 children per session by the end of the spring 2022 term.

We are thankful to parents for snack donations of £277 which covered just over half of our snack costs. We received a banking switch incentive of £1,500 for switching our bank account to the Co-operative bank. Fundraising and uniform sales brought in a further £269.

Total income: £54,788

Expenditure

We kept tight control of our expenditure as we anticipated that it would take some time for our income to return to pre-pandemic levels, however our main expenses are wages and rent which saw the following increases:

- Rent costs increased due to the addition of the Tuesday afternoon session.
- In April 2021, the National Living Wage rose by 2.2% and staff wages were increased accordingly.

Total expenditure: £60,511

Loss for the year: -£5,723

This loss was expected and more than covered by the remainder of the covid grants received the previous year.

Reserves

Our reserves policy states that we should retain £32,000 in reserves. This is based on our total cash assets at 1st August each year once all payments have gone in/out for that academic year.

On 1st August 2022, total cash assets were £37,780 (after deduction of the August wage liability). The excess will be used to support us this year whilst numbers continue to be lower than average.

Whirley Pre School Group Profit and Loss Statement April 2021 - March 2022

INCOME	2021-22	2020-21	
Free Early Education Funding	£39,373		£47,012
1:1 Funding (SEN)	N/A		£2,160
Covid top up to funding	N/A		£5,139
Fees	£12,957		£7,242
Fees: ad hoc	£233		£0
Fees: registration	£90		£130
WRFU Milk Grant	£87		£45
Bank interest	£1		£14
Snack donations	£277		£375
Discretionary grant	N/A		£7,500
Banking switch incentive	£1,500		
		£54,519	£69,618
Fundraising:			
Easter raffle	N/A		£59
Donations	£5		£130
Harvest donations	N/A		£42
Christmas cards	£12		£52
Christmas decoration/craft sales	£106		£70
Christmas raffle	£31		£39
Preloved uniform sales	£11		
Toy/book sales	£18		
Easy Fundraising / Amazon smile / payp	£5		£5
		£186	£397
Uniform	£83		£0
		£83	£0
TOTAL INCOME		£54,788	£70,015
EXPENDITURE			
Wages	£43,532		£43,886
Employer pension contributions	£381		£394
Rent	£11,106		£8,749
Waste collection	£520		£510
Equipment & craft	£1,192		£1,639
Snacks	£542		£363
Insurance & ofsted fees	£967		£950
Accountancy & payroll	£955		£1,046
Staff training	£437		£153
Disclosure & Barring checks	£48		£104
Mobile phone	£0		£0
Phone / broadband	£343		£444
Advertising	£80		£200
Misc	£221		£212
Uniform			£24
		£60,325	£58,675
Events:			
Leavers pencil cases	£52		£64
Leavers party & sports day	£133		£33
Halloween			£2
		£186	£99
TOTAL EXPENDITURE		£60,511	£58,774
NET PROFIT / LOSS		-£5,723	£11,241



Heywood Shepherd

Chartered Accountants

1 PARK STREET, MACCLESFIELD, CHESHIRE SK11 6SR

Tel: 01625 427459 Fax: 01625 511276

Email: info@heywoodshepherd.co.uk

I have checked the books, vouchers and bank statements relating to Whirley Pre School and it would appear to be a correct record of the year ending 31 March 2022

Law Andy
PP Heywood Shepherd

9/2/2023

WHIRLEY PRE SCHOOL GROUP

England & Wales - Charity number 1056256

Accounts

Whirley Pre School Group Profit and Loss Statement April 2020 - March 2021

INCOME	2020-21	2019-20
Free Early Education Funding	£47,012	£60,154
1:1 Funding (SEN)	£2,160	£3,996
Covid top up to funding	£5,139	
Fees	£7,242	£7,622
Fees: ad hoc	£0	£163
Fees: registration	£130	£70
WRFU Milk Grant	£45	£214
Bank interest	£14	£78
Snack donations	£375	
Discretionary grant	£7,500	
	£69,618	£72,295
Fundraising:		
Easter raffle	£59	N/A
Cake sale	N/A	£13
Donations	£130	£50
Summer disco	N/A	£71
Summer fair/raffle	N/A	£170
Harvest donations	£42	£66
Autumn term disco	N/A	£47
Christmas cards	£52	£14
Christmas fair	N/A	£78
Christmas decoration sales	£70	
Christmas raffle	£39	
Nativity donations	N/A	£25
Easy Fundraising / Amazon smile / payp:	£5	£56
	£397	£588
Uniform	£0	£93
	£0	£93
TOTAL INCOME	£70,015	£72,976
EXPENDITURE		
Wages	£43,886	£58,976
Employer pension contributions	£394	£442
Rent	£8,749	£9,620
Waste collection	£510	£502
Equipment & craft	£1,639	£7,710
Snacks	£363	£816
Insurance & ofsted fees	£950	£949
Accountancy & payroll	£1,046	£988
Staff training	£153	£232
Disclosure & Barring checks	£104	£152
Mobile phone	£0	£20
Phone / broadband	£444	£447
Advertising	£200	£75
Misc	£212	£632
Uniform	£24	
	£58,675	£81,559
Events:		
Leavers Trip	N/A	£124
Leavers pencil cases	£64	£124
Leavers party & sports day	£33	£104
Halloween	£2	N/A
Christmas books/party/nativity	N/A	£51
	£99	£403
TOTAL EXPENDITURE	£58,774	£81,961
NET PROFIT / LOSS	£11,241	-£8,985

Covid grants and Covid top up funding

Planned expenditure of surplus reserves

£6,068

NET PROFIT / LOSS taking into account receipt of Covid grants and Covid top up to funding

NET PROFIT / LOSS taking into account planned expenditure of surplus reserves

-£2,918

Cabsys

Computer Accounting & Business Systems

Cabsys Limited, 3 / 4 Church Mews, Churchill Way, Macclesfield, Cheshire SK11 6AY
Tel: 01625 617740, email: iainhardy@cabsys.co.uk

I have checked the books, vouchers and bank statements relating to Whitley Pre School and it would appear to be a correct record of the year ending 31st March 2021

Iain Hardy

Cabsys Limited
3-4 Church Mews, Churchill Way
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18/1/2022

With compliments



Treasurer's Report

(April 2020 - March 2021)

AGM 20/10/21

Prepared by Ellen Brown

Income

The 2020 to 2021 financial year (April to March) was not a typical year for the Pre School with significant disruption due to the Covid 19 pandemic. As a result, income from fees and Free Early Education Funding was significantly down on the previous year at just over £54,000 (compared with almost £68,000 the previous year). We are fortunate that our income from Free Early Education Funding enabled us to keep the Pre School open for keyworker and vulnerable children throughout lockdown and enabled us to retain all of our staff on full pay throughout the lockdown period. We lost all of our income from fees for the months of April and May and the majority of our income from fees for the months of June and July. For the majority of the Summer 2020 term, the Pre School was open for vulnerable children and the children of critical workers only. Prior to lockdown, we had expected numbers in the summer term to average 20 children per session but in July we had fewer than 10 children per session (42% capacity). Numbers remained low in the Autumn 2020 term, starting with an average of 11 children per session (compared with 15 per session the previous year) and remained low throughout the Spring 2021 term.

We were fortunate to receive a top-up to our Free Early Education Funding of just over £5,000 plus discretionary grants totalling £7,500 to support us through this difficult time.

From September 2020, we introduced a voluntary donation towards snacks and are thankful to our parents who donated a total of £375 during the Autumn and Spring terms - this covered our snack costs.

Fundraising, including further parent donations brought almost £400 in addition to this.

Total income excluding the Covid top up and grants was just over £57,000 and income including the grants was just over £70,000 (compared with almost £73,000 the previous year).

Expenditure

We kept tight control of our expenditure as we anticipated that it would take some time for our income to return to pre-pandemic levels.

We had to make the difficult decision not to replace our deputy who left just before we went into the first Covid lockdown and also to reduce total staff hours from the beginning of the Autumn term due to continuing low numbers.

As a result, we were able to keep total costs below £59,000. This meant that we were able to reserve the majority of the Covid grants to support us in our continuing recovery from the pandemic.

Reserves

Our reserves policy states that we should retain a minimum of £32,000 in reserves. This is based on our total cash assets at 1st August each year once all payments have gone in/out for that academic year.

On 1st August 2021, total cash assets were £49,370 (after deduction of the August wage liability). The excess will be used to support us in the ongoing recovery from the pandemic.

Forecast for the current financial year (April 2021 to March 2022)

The current financial year got off to a difficult start due to continuing low numbers. From Easter, we made the decision to open the Pre School on Tuesday afternoons. We hope that our increased opening hours will help to attract new families to the Pre School. For the current term, we have fewer than 9 children per session (35% capacity). This is expected to rise slightly after Christmas but the year is expected to run at a significant loss (approx. £7,000 loss). We have planned for this but need to consider how we can raise the profile of the Pre School to ensure numbers pick back up.