PETER PAN PRE-SCHOOL BATH

England & Wales · Charity number 1074136

Details

Other names	PETER PAN PLAYGROUP (BATH), PETER PAN PLAYGROUP
Status	Registered
Legal form	Other
Registered	1999-02-22
Register	View on the Charity Commission register

Contact

Address	Methodist Church Kennington Road Bath BA1 3EA
Phone	01225481259
Email	peterpanpreschoolbath@gmail.com
Website	peterpanpreschoolbath.co.uk

Activities

Objects: 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(FOR FURTHER DETAILS SEE CONSTITUTION)

Activities: provider of pre-school education

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BATH
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£135,049	£124,274	-	-
2024-08-31	£132,195	£126,082	-	-
2023-08-31	£102,300	£115,081	-	-
2022-08-31	£105,973	£104,973	-	-
2021-08-31	£107,794	£98,562	-	-
2020-08-31	£92,540	£87,278	-	-

Trustees

Name	Role	Appointed
FRANCES PARSONS	Chair	2017-10-06
Florence Mawditt		2025-09-25
Laura Speers		2023-10-12
Madeleine Cuff		2025-09-25
Sarah Thornber		2020-10-01
Vivian Lord		2025-09-25

Accounts

Charity Registration No. 1074136

PETER PAN PRE-SCHOOL BATH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

PETER PAN PRE-SCHOOL BATH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs F Parsons Ms S Thornber Ms L Speers Ms F Mawditt Ms M Cuff Ms V Lord
Charity number	1074136
Principal address	Methodist Church Hall Kennington Road Bath, BA1 3EA
Independent examiner	Mr P J Barton FCCA ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Lloyds Bank 47 Milsom Street Bath BA1 1DN

PETER PAN PRE-SCHOOL BATH

CONTENTS

PETER PAN PRE-SCHOOL BATH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and accounts for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The object of the Charity is 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.

We offer affordable and fully inclusive (i.e. open to all areas of the community from those with special needs to those on low income) preschool education to the under 5's. By implementing the EYFS 0-5 curriculum, investing in our staff and fostering a nurturing environment we enhance the education and development of our children.

Achievements and performance

During the year we provided Pre-School Education for 36 families, making sure that each child left to take up their place at Primary school fully prepared, and, if necessary, with the support and funding in place to enable them to flourish.

We continued to implement the EYFS 0-5 Curriculum and to work with families and support agencies of SEN children to provide them with an inclusive Pre-School Education.

Fundraising efforts saw funds raised for new indoor rugs, outdoor play equipment and gardening activities.

Our Leadership team continued to ensure a motivated and well trained team of practitioners through regular access to training, supervision meetings and appraisals. We also continued to be Ofsted ready as a team of Trustees and Staff maintaining the Good rating we got in February 2024.

We implemented the new requirements around Early Years Funding and increased our fees to mitigate rising operational costs.

Future Plans

The next year to August 2026 sees yet another increase in the National Minimum Wage plus a rent increase. More families being able to claim Early Years funding for children who previously would have paid fees will continue to tighten out finances. Fees will be reviewed again during the year and increased if needed to offset some of these challenges. We have a long serving member of staff leaving during Winter Term 2025 so we will be recruiting for a new team member to join us in December.

Financial review

The Trustees recognize the need to maintain a sufficient level of reserves for use in the event of the charity no longer being viable. A significant drop in the numbers of children attending or loss of our rented premises could be examples of these. It is our policy to hold in reserve the equivalent of 6 months of running costs at £7,000 per month represented in the free reserves figure of £64,795.

Structure, governance and management
Peter Pan Pre-School Bath is formed under a Constitution dated 21 January 1999 as amended on 11 October 2011. It is a registered charity, with charity number 1074136 and takes the legal form of a members' association.

The committee members and staff who served during the year were as follows:

Chairperson F Parsons

Treasurer L Speers

Secretary S Thornber

Ordinary members
R Roche
C Woodward

Pre-School Leaders M Jones and K Carter

Pre-School Staff S Walton, J Bolton, F Parsons, C Matthews, C Sykes, K McDouall, A Denning,

Trustees are appointed by a vote at the Annual General Meeting. The board of trustees have the power to appoint new or additional trustees and to remove any trustee provided the number of trustees does not fall below a minimum of three.

The trustees who served during the year were:
Mrs F Parsons
Mrs S Thornber
Ms R Roche (Resigned September 2025)
Ms C Woodward (Resigned September 2025)
Ms L Speers
Ms F Mawditt (Appointed September 2025)
Ms M Cuff (Appointed September 2025)
Ms V Lord (Appointed September 2025)

Public benefit
We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and referred to it when reviewing our aim and objectives and in planning our future activities.

The trustees' report was approved by the Board of Trustees.

F Parsons
....
Mrs F Parsons
Trustee
Dated: 16.1.6.26.

PETER PAN PRE-SCHOOL BATH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PETER PAN PRE-SCHOOL BATH

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 4 to 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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 next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 130 of the 2011 Act; and

(ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met or

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

PJB ....

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 16 June 2026

PETER PAN PRE-SCHOOL BATH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Charitable activities	2	134,116	-	134,116	131,361
Investments	3	933	-	933	834
Total income		135,049	-	135,049	132,195
Expenditure on:					
Charitable activities	4	124,274	-	124,274	126,082
Total resources expended		124,274	-	124,274	126,082
Net movement in funds		10,775	-	10,775	6,113
Fund balances at 1 September 2024		54,020	-	54,020	47,907
Fund balances at 31 August 2025		64,795	-	64,795	54,020

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PETER PAN PRE-SCHOOL BATH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		64,795		54,020	
Creditors: amounts falling due within one year		(-)		(-)	
Net current assets			64,795		54,020
Total assets less current liabilities			64,795		54,020
Income funds					
Restricted funds			-		-
Unrestricted funds			64,795		54,020
			64,795		54,020

The accounts were approved by the Trustees on 16/6/26.

F Parsons
Mrs F Parsons
Trustee

L Speers
Ms L Speers
Trustee

1 Accounting policies

Charity information

PETER PAN PRE-SCHOOL BATH is an unincorporated body whose governing document is a constitution.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Charitable activities - Income

	2025	2024
	£	£
Grants	95,243	82,743
Fees and snack money	30,663	40,575
Milk	253	268
Other	-	200
Fundraising	7,957	7,575
	134,116	131,361

3 Investments

	2025	2024
	£	£
Interest receivable	933	834
	933	834

4 Charitable activities - Expenditure

	2025	2024
	£	£
Wages and training	107,215	108,210
Snacks	1,314	1,376
Milk	259	251
Play equipment	1,685	1,106
Fundraising	488	494
	110,961	111,437
Share of support costs (see note 5)	12,863	14,195
Share of governance costs (see note 5)	450	450
	124,274	126,082

5 Support and governance costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Repairs & maintenance	357	-	357	525	Charitable activities
Rent	7,522	-	7,522	7,344	Charitable activities
Insurance	695	-	695	669	Charitable activities
Administration costs	515	-	515	860	Charitable activities
Sundries	3,774	-	3,774	4,797	Charitable activities
Independent examination	-	450	450	450	Governance
	12,863	450	13,313	14,645	
Analysed between					
Charitable activities	12,863	450	13,313	14,645	

Governance costs includes payments to the independent examiner of £450 (2024- £450).

Accounts

Charity Registration No. 1074136

PETER PAN PRE-SCHOOL BATH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

PETER PAN PRE-SCHOOL BATH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs F Parsons Ms S Thornber Ms R Roche Ms C Woodward Ms L Speers
Charity number	1074136
Principal address	Methodist Church Hall Kennington Road Bath, BA1 3EA
Independent examiner	Mr P J Barton FCCA ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Lloyds Bank 47 Milsom Street Bath BA1 1DN

PETER PAN PRE-SCHOOL BATH

CONTENTS

PETER PAN PRE-SCHOOL BATH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report and accounts for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The object of the Charity is 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.

We offer affordable and fully inclusive (i.e. open to all areas of the community from those with special needs to those on low income) preschool education to the under 5's. By implementing the EYFS 0-5 curriculum, investing in our staff and fostering a nurturing environment we enhance the education and development of our children.

Achievements and performance

During the year we provided Pre-School Education for 36 families, making sure that each child left to take up their place at Primary school fully prepared, and, if necessary, with the support and funding in place to enable them to flourish.

We continued to implement the EYFS 0-5 Curriculum and to work with families and support agencies of SEN children to provide them with an inclusive Pre-School Education.

Fundraising efforts saw funds raised for new indoor equipment and outside gardening activities.

Our Leadership team continued to ensure a motivated and well trained team of practitioners through regular access to training, supervision meetings and appraisals. We also continued to be Ofsted ready as a team of Trustees and Staff and were inspected in February 2024 gaining a grading of Good.

Future Plans

The next year to August 2025 sees yet another increase in the National Minimum Wage plus a rent increase and the introduction of increased regulation around Early Years Funding being available to families so finances will continue to be tight. Fees will be reviewed during the year and increased if needed to offset some of these challenges.

Financial review

The Trustees recognize the need to maintain a sufficient level of reserves for use in the event of the charity no longer being viable. A significant drop in the numbers of children attending or loss of our rented premises could be examples of these. It is our policy to hold in reserve the equivalent of 6 months of running costs at £7,000 per month represented in the free reserves figure of £54,020.

Structure, governance and management
Peter Pan Pre-School Bath is formed under a Constitution dated 21 January 1999 as amended on 11 October 2011. It is a registered charity, with charity number 1074136 and takes the legal form of a members' association.

The committee members and staff who served during the year were as follows:

Chairperson F Parsons

Treasurer L Speers

Secretary S Thornber

Ordinary members
R Roche
J Bishop
C Woodward

Pre-School Leaders M Jones and K Carter

Pre-School Staff S Walton, J Bolton, F Parsons, C Matthews, C Sykes, K McDouall, A Denning,

Trustees are appointed by a vote at the Annual General Meeting. The board of trustees have the power to appoint new or additional trustees and to remove any trustee provided the number of trustees does not fall below a minimum of three.

The trustees who served during the year were:
Mrs F Parsons
Mrs S Thornber
Mrs J Bishop (Resigned September 2024)
Ms R Roche
Ms C Woodward
Ms L Speers
Mrs C Moon (Resigned October 2023)
Mr B Gardiner (Resigned October 2023)

Public benefit
We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and referred to it when reviewing our aim and objectives and in planning our future activities.

The trustees' report was approved by the Board of Trustees.

F Parsons
....
Mrs F Parsons
Trustee
Dated: 10/6/25

PETER PAN PRE-SCHOOL BATH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PETER PAN PRE-SCHOOL BATH

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 4 to 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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 next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met or

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

PBJ
....

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 10 June 2025

PETER PAN PRE-SCHOOL BATH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Charitable activities	2	131,361	-	131,361	102,149
Investments	3	834	-	834	151
Total income		132,195	-	132,195	102,300
Expenditure on:					
Charitable activities	4	126,082	-	126,082	115,081
Total resources expended		126,082	-	126,082	115,081
Net movement in funds		6,113	-	6,113	(12,781)
Fund balances at 1 September 2023		47,907	-	47,907	60,688
Fund balances at 31 August 2024		54,020	-	54,020	47,907

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PETER PAN PRE-SCHOOL BATH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Cash at bank and in hand		54,020		47,907	
Creditors: amounts falling due within one year		(-)		(-)	
Net current assets			54,020		47,907
Total assets less current liabilities			54,020		47,907
Income funds					
Restricted funds			-		-
Unrestricted funds			54,020		47,907
			54,020		47,907

The accounts were approved by the Trustees on ....

F Parsons
....
Mrs F Parsons
Trustee

L Speers
....
Ms L Speers
Trustee

1 Accounting policies

Charity information

PETER PAN PRE-SCHOOL BATH is an unincorporated body whose governing document is a constitution.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Charitable activities - Income

	2024	2023
	£	£
Grants	82,743	68,425
Fees and snack money	40,575	31,140
Milk	268	620
Other	200	-
Fundraising	7,575	1,964
	131,361	102,149

3 Investments

	2024	2023
	£	£
Interest receivable	834	151
	834	151

4 Charitable activities - Expenditure

	2024	2023
	£	£
Wages and training	108,210	98,865
Snacks	1,376	1,169
Milk	251	660
Play equipment	1,106	809
Fundraising	494	290
	111,437	101,793
Share of support costs (see note 5)	14,195	12,838
Share of governance costs (see note 5)	450	450
	126,082	115,081

5 Support and governance costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Repairs & maintenance	525	-	525	50	Charitable activities
Rent	7,344	-	7,344	7,164	Charitable activities
Insurance	669	-	669	636	Charitable activities
Administration costs	860	-	860	824	Charitable activities
Sundries	4,797	-	4,797	4,164	Charitable activities
Independent examination	-	450	450	450	Governance
	14,195	450	14,645	13,288	
Analysed between					
Charitable activities	14,195	450	14,645	13,288	

Governance costs includes payments to the independent examiner of £450 (2023- £450).

Accounts

Charity Registration No. 1074136

PETER PAN PRE-SCHOOL BATH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

PETER PAN PRE-SCHOOL BATH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs F Parsons Ms S Thornber Ms R Roche Ms C Woodward Ms L Speers Ms J Bishop
Charity number	1074136
Principal address	Methodist Church Hall Kennington Road Bath, BA1 3EA
Independent examiner	Mr P J Barton FCCA ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Lloyds Bank 47 Milsom Street Bath BA1 1DN

PETER PAN PRE-SCHOOL BATH

CONTENTS

PETER PAN PRE-SCHOOL BATH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report and accounts for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The object of the Charity is 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.

We offer affordable and fully inclusive (i.e. open to all areas of the community from those with special needs to those on low income) preschool education to the under 5's. By implementing the EYFS 0-5 curriculum, investing in our staff and fostering a nurturing environment we enhance the education and development of our children.

Achievements and performance

During the year we provided Pre-School Education for 30 families, making sure that each child left to take up their place at Primary school fully prepared, and, if necessary, with the support and funding in place to enable them to flourish.

We continued to implement the newly updated EYFS 0-5 Curriculum and to work with families and support agencies of SEN children to provide them with an inclusive Pre-School Education.

Fundraising efforts saw funds raised for new indoor equipment and outside gardening activities.

Our Leadership team continued to ensure a motivated and well trained team of practitioners through regular access to training, supervision meetings and appraisals. We also continued to be Ofsted ready as a team of Trustees and Staff.

Future Plans

The next year to August 2024 sees another increase in the National Minimum Wage and the introduction of increased Early Years Funding being available to families so finances will continue to be tight. Fees were reviewed and due to increase at the start of financial year 23/24, which should offset some of these challenges.

Financial review

The Trustees recognize the need to maintain a sufficient level of reserves for use in the event of the charity no longer being viable. A significant drop in the numbers of children attending or loss of our rented premises could be examples of these. It is our policy to hold in reserve the equivalent of 6 months of running costs at £7,000 per month represented in the free reserves figure of £47,907.

Structure, governance and management
Peter Pan Pre-School Bath is formed under a Constitution dated 21 January 1999 as amended on 11 October 2011. It is a registered charity, with charity number 1074136 and takes the legal form of a members' association.

The committee members and staff who served during the year were as follows:

Chairperson C Moon

Treasurer B Gardiner

Secretary S Thornber

Ordinary members
F Parsons
J Bishop

Pre-School Leaders M Jones and K Carter

Pre-School Staff S Walton, J Bolton, F Parsons, C Matthews, C Sykes, K McDouall, A Denning, C Ridley

Trustees are appointed by a vote at the Annual General Meeting. The board of trustees have the power to appoint new or additional trustees and to remove any trustee provided the number of trustees does not fall below a minimum of three.

The trustees who served during the year were:
Mrs K Parmar (Resigned October 2022)
Mrs F Parsons
Mrs C Moon (Resigned October 2023)
Mr B Gardiner (Resigned October 2023)
Mrs S Thornber
Mrs J Bishop
Ms R Roche (Appointed October 2023)
Ms C Woodward (Appointed October 2023)
Ms L Speers (Appointed October 2023)

Public benefit
We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and referred to it when reviewing our aim and objectives and in planning our future activities.

The trustees' report was approved by the Board of Trustees.

F Parsons

Mrs F Parsons
Trustee
Dated: 13/6/24

PETER PAN PRE-SCHOOL BATH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PETER PAN PRE-SCHOOL BATH

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 4 to 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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 next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met or

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

....

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 13/6/24

PETER PAN PRE-SCHOOL BATH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable activities	2	102,149	-	102,149	105,955
Investments	3	151	-	151	18
Total income		102,300	-	102,300	105,973
Expenditure on:					
Charitable activities	4	115,081	-	115,081	104,973
Total resources expended		115,081	-	115,081	104,973
Net movement in funds		(12,781)	-	(12,781)	1,000
Fund balances at 1 September 2022		60,688	-	60,688	59,688
Fund balances at 31 August 2023		47,907	-	47,907	60,688

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PETER PAN PRE-SCHOOL BATH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Cash at bank and in hand		47,907		60,688	
Creditors: amounts falling due within one year		(-)		(-)	
Net current assets			47,907		60,688
Total assets less current liabilities			47,907		60,688
Income funds					
Restricted funds			-		-
Unrestricted funds			47,907		60,688
			47,907		60,688

The accounts were approved by the Trustees on 13/6/24...

Mrs F Parsons
Trustee

Ms L Speers
Trustee

1 Accounting policies

Charity information

PETER PAN PRE-SCHOOL BATH is an unincorporated body whose governing document is a constitution.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Charitable activities - Income

	2023	2022
	£	£
Grants	68,425	67,561
Fees and snack money	31,140	31,871
Milk	620	537
Other	-	-
Fundraising	1,964	5,986
	102,149	105,955

3 Investments

	2023	2022
	£	£
Interest receivable	151	18
	151	18

4 Charitable activities - Expenditure

	2023	2022
	£	£
Wages and training	98,865	85,539
Snacks	1,169	978
Milk	660	797
Play equipment	809	3,021
Fundraising	290	552
	101,793	90,887
Share of support costs (see note 5)	12,838	13,666
Share of governance costs (see note 5)	450	420
	115,081	104,973

5 Support and governance costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Repairs & maintenance	50	-	50	1,220	Charitable activities
Rent	7,164	-	7,164	6,804	Charitable activities
Insurance	636	-	636	587	Charitable activities
Administration costs	824	-	824	847	Charitable activities
Sundries	4,164	-	4,164	4,208	Charitable activities
Independent examination	-	450	450	420	Governance
	12,838	450	13,288	14,086	
Analysed between					
Charitable activities	12,838	450	13,288	14,086	

Governance costs includes payments to the independent examiner of £450 (2022- £420).

PETER PAN PRE-SCHOOL BATH

England & Wales - Charity number 1074136

Accounts

Charity Registration No. 1074136

PETER PAN PRE-SCHOOL BATH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

PETER PAN PRE-SCHOOL BATH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs F Parsons Ms C Moor Mr B Gardiner Ms S Thornber Ms J Bishop
Charity number	1074136
Principal address	Methodist Church Hall Kennington Road Bath, BA1 3EA
Independent examiner	Mr P J Barton FCCA ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Lloyds Bank 47 Milsom Street Bath BA1 1DN

PETER PAN PRE-SCHOOL BATH

CONTENTS

PETER PAN PRE-SCHOOL BATH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and accounts for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities

The object of the Charity is 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.

We offer affordable and fully inclusive (i.e. open to all areas of the community from those with special needs to those on low income) preschool education to the under 5's. By implementing the EYFS 0-5 curriculum, investing in our staff and fostering a nurturing environment we enhance the education and development of our children.

Achievements and performance

During the year we provided Pre-School Education for 33 local families, making sure that each child left to take up their place at Primary School fully prepared and, if necessary, with the support and funding in place to enable them to flourish.

We continued to implement the EYFS 0-5 Curriculum and to work with families and support agencies of SEN children to provide them with an inclusive Pre-School Education.

Fundraising efforts saw funds raised to enhance the outside learning spaces and replace our indoor tables.

Our Leadership Team embraced their roles and worked hard to support the team through regular access to training and regular Supervision and Appraisals. All policies were reviewed and a Safeguarding Audit carried out. We also continued to remain Ofsted ready as a team of Trustees and staff.

Future Plans

The next year to August 2023 will bring the challenge of ensuring that Pre-school remains financially viable with the gap between funding and the cost of delivery ever widening and increases in rent and the National Minimum Wage imminent. Fundraising remains difficult post Covid so most likely will be a review of our fees.

Financial review

The Trustees recognize the need to maintain a sufficient level of reserves for use in the event of the charity no longer being viable. A significant drop in the numbers of children attending or loss of our rented premises could be examples of these. It is our policy to hold in reserve the equivalent of 6 months of running costs at £7,000 per month represented in the free reserves figure of £60,688.

Structure, governance and management
Peter Pan Pre-School Bath is formed under a Constitution dated 21 January 1999 as amended on 11 October 2011. It is a registered charity, with charity number 1074136 and takes the legal form of a members' association.

The committee members and staff who served during the year were as follows:

Chairperson C Moon

Treasurer B Gardiner

Secretary S Thornber

Ordinary members
F Parsons
K Parmar

Pre-School Leaders M Jones and K Carter

Pre-School Staff S Walton, J Bolton, F Parsons, J Puryer, S Woods-Smith, C Matthews

Trustees are appointed by a vote at the Annual General Meeting. The board of trustees have the power to appoint new or additional trustees and to remove any trustee provided the number of trustees does not fall below a minimum of three.

The trustees who served during the year were:
Mrs K Parmar (Resigned October 2022)
Mrs F Parsons
Mrs C Moon
Mr B Gardiner
Mrs S Thornber
Ms J Savory (Resigned October 2021)
Mrs S Matthews (Resigned October 2021)
Mr J Horwood (Resigned October 2022)
Ms K Townsend (Resigned October 2021)
Mrs J Pallavi Lanka (Resigned October 2021)
Mrs J Bishop (Appointed October 2021)

Public benefit
We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and referred to it when reviewing our aim and objectives and in planning our future activities.

The trustees' report was approved by the Board of Trustees.

F Parsons
....
Mrs F Parsons
Trustee
Dated: 13.16.23.

PETER PAN PRE-SCHOOL BATH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PETER PAN PRE-SCHOOL BATH

I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 4 to 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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 next statement.

Independent examiner's statement

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

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

PBy
....

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 13 June 2023

PETER PAN PRE-SCHOOL BATH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Charitable activities	2	105,955	-	105,955	107,794
Investments	3	18	-	18	73
Total income		105,973	-	105,973	107,867
Expenditure on:					
Charitable activities	4	104,973	-	104,973	98,562
Total resources expended		104,973	-	104,973	98,562
Net movement in funds		1,000	-	1,000	9,305
Fund balances at 1 September 2021		59,688	-	59,688	50,383
Fund balances at 31 August 2022		60,688	-	60,688	59,688

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PETER PAN PRE-SCHOOL BATH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Cash at bank and in hand		60,688		59,688	
Creditors: amounts falling due within one year		(-)		(-)	
Net current assets			60,688		59,688
Total assets less current liabilities			60,688		59,688
Income funds					
Restricted funds			-		-
Unrestricted funds			60,688		59,688
			60,688		59,688

The accounts were approved by the Trustees on 13/6/23

F Parsons
Mrs F Parsons
Trustee

Mrs C Moon
Trustee

1 Accounting policies

Charity information

PETER PAN PRE-SCHOOL BATH is an unincorporated body whose governing document is a constitution.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Charitable activities - Income

	2022	2021
	£	£
Grants	67,561	78,878
Fees and snack money	31,871	23,676
Milk	537	565
Other	-	1,000
Fundraising	5,986	3,675
	105,955	107,794

3 Investments

	2022	2021
	£	£
Interest receivable	18	73
	18	73

4 Charitable activities - Expenditure

	2022	2021
	£	£
Wages and training	85,539	83,388
Snacks	978	912
Milk	797	523
Play equipment	3,021	1,953
Fundraising	552	340
	90,887	87,116
Share of support costs (see note 5)	13,666	11,026
Share of governance costs (see note 5)	420	420
	104,973	98,562

5 Support and governance costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Repairs & maintenance	1,220	-	1,220	752	Charitable activities
Rent	6,804	-	6,804	6,804	Charitable activities
Insurance	587	-	587	507	Charitable activities
Administration costs	847	-	847	239	Charitable activities
Sundries	4,208	-	4,208	2,724	Charitable activities
Independent examination	-	420	420	420	Governance
	13,666	420	14,086	11,446	
Analysed between					
Charitable activities	13,666	420	14,086	11,446	

Governance costs includes payments to the independent examiner of £420 (2021-£420).

PETER PAN PRE-SCHOOL BATH

England & Wales - Charity number 1074136

Accounts

Charity Registration No. 1074136

PETER PAN PRE-SCHOOL BATH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

PETER PAN PRE-SCHOOL BATH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K Parmar Mrs F Parsons Ms C Moon Mr B Gardiner Ms S Thornber Mr J Horwood Ms J Bishop (Appointed 14 October 2021)
Charity number	1074136
Principal address	Methodist Church Hall Kennington Road Bath, BA1 3EA
Independent examiner	Mr P J Barton FCCA ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Lloyds Bank 47 Milsom Street Bath BA1 1DN

PETER PAN PRE-SCHOOL BATH

CONTENTS

PETER PAN PRE-SCHOOL BATH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and accounts for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

Objectives and activities
The object of the Charity is 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.

We offer affordable and fully inclusive (i.e. open to all areas of the community from those with special needs to those on low income) preschool education to the under 5's. By implementing the EYFS 0-5 curriculum, investing in our staff and fostering a nurturing environment we enhance the education and development of our children.

Achievements and performance
During the year we provided Pre-School Education for 37 local families, making sure that each child left to take up their place in Primary School fully prepared and, if necessary, with the support and funding in place to enable them to flourish.

We continued to implement the EYFS 0-5 Curriculum and to work with families and support agencies of SEN children to provide them with an inclusive Pre-School Education.

The year saw the challenge of continuing to deal with the Covid pandemic. A huge effort was needed by the whole team to work with and within all the restrictions and guidelines.

Fundraising efforts continued to be hampered by the pandemic We were lucky to be awarded a grant by the Bath and West Community Energy Fund to enable us to build a Scooter bike and pram shelter to encourage more families to walk, cycle or scoot to Pre-School. The limited fundraising opportunities and the increasing gap between the Early Years funding hourly rate and the cost of delivery of an hour of Pre-School £4.14 versus £6 led to the introduction of a 50p per hour charge on each funded hour used by our families.

Our Leadership Team embraced their roles and worked hard to support the team through regular Supervision and Appraisals. Staff Training was kept as up to date as possible and all policies were reviewed and amended in line with the EYFS 0-5 Curriculum and Statutory Requirements.

Future Plans
The next academic year will hopefully see the welcome challenge of moving on from the pandemic restrictions. Hopefully we can increase our fundraising activities and our visibility in the local community once again. The trustees will be continuing to support our Leaders, enabling and ensuring that all team members receive the necessary support and training to fully meet their roles and obligations.

Financial review
The Trustees recognize the need to maintain a sufficient level of reserves for use in the event of the charity no longer being viable. A significant drop in the numbers of children attending or loss of our rented premises could be examples of these. It is our policy to hold in reserve the equivalent of 6 months of running costs at £7,000 per month represented in the free reserves figure of £59,688.

Structure, governance and management
Peter Pan Pre-School Bath is formed under a Constitution dated 21 January 1999 as amended on 11 October 2011. It is a registered charity, with charity number 1074136 and takes the legal form of a members' association.

The committee members and staff who served during the year were as follows:

Chairperson C Moon

Treasurer B Gardiner

Secretary S Thornber

Ordinary members
F Parsons
K Parmar

Pre-School Leaders M Jones and K Carter

Pre-School Staff S Walton, J Bolton, F Parsons, J Puryer, S Woods-Smith, C Matthews

Trustees are appointed by a vote at the Annual General Meeting. The board of trustees have the power to appoint new or additional trustees and to remove any trustee provided the number of trustees does not fall below a minimum of three.

The trustees who served during the year were:
Mrs K Parmar
Mrs F Parsons
Mrs C Moon
Mr B Gardiner
Mrs S Thornber
Ms J Savory (Resigned October 2021)
Mrs S Matthews (Resigned October 2021)
Mr J Horwood
Ms K Townsend (Resigned October 2021)
Mrs J Pallavi Lanka (Resigned October 2021)
Ms J Bishop (Appointed October 2021)

Public benefit
We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and referred to it when reviewing our aim and objectives and in planning our future activities.

The trustees' report was approved by the Board of Trustees.

F Parsons
....
Mrs F Parsons
Trustee
Dated: 26.5.22....

PETER PAN PRE-SCHOOL BATH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PETER PAN PRE-SCHOOL BATH

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 4 to 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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 next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

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

PB ....

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 26 May 2022

PETER PAN PRE-SCHOOL BATH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Charitable activities	2	107,794	-	107,794	92,463
Investments	3	73	-	73	77
Total income		107,867	-	107,867	92,540
Expenditure on:					
Charitable activities	4	98,562	-	98,562	87,278
Total resources expended		98,562	-	98,562	87,278
Net movement in funds		9,305	-	9,305	5,262
Fund balances at 1 September 2020		50,383	-	50,383	45,121
Fund balances at 31 August 2021		59,688	-	59,688	50,383

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PETER PAN PRE-SCHOOL BATH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		59,688		50,383	
Creditors: amounts falling due within one year		(-)		(-)	
Net current assets			59,688		50,383
Total assets less current liabilities			59,688		50,383
Income funds					
Restricted funds			-		-
Unrestricted funds			59,688		50,383
			59,688		50,383

The accounts were approved by the Trustees on 26/5/22

F Parsons
Mrs F Parsons
Trustee

Kate Parmar
Mrs K Parmar
Trustee

1 Accounting policies

Charity information

PETER PAN PRE-SCHOOL BATH is an unincorporated body whose governing document is a constitution.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Charitable activities - Income

	2021	2020
	£	£
Grants	78,878	68,126
Fees and snack money	23,676	16,392
Milk	565	112
Other	1,000	780
Fundraising	3,675	7,053
	107,794	92,463

3 Investments

	2021	2020
	£	£
Interest receivable	73	77
	73	77

4 Charitable activities - Expenditure

	2021	2020
	£	£
Wages and training	83,388	77,155
Snacks	912	695
Milk	523	184
Play equipment	1,953	955
Fundraising	340	659
	87,116	79,648
Share of support costs (see note 5)	11,026	7,210
Share of governance costs (see note 5)	420	420
	98,562	87,278

5 Support and governance costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Repairs & maintenance	752	-	752	95	Charitable activities
Rent	6,804	-	6,804	3,780	Charitable activities
Insurance	507	-	507	446	Charitable activities
Administration costs	239	-	239	395	Charitable activities
Sundries	2,724	-	2,724	2,494	Charitable activities
Independent examination	-	420	420	420	Governance
	11,026	420	11,446	7,630	
Analysed between					
Charitable activities	11,026	420	11,446	7,630	

Governance costs includes payments to the independent examiner of £420 (2020- £420).

PETER PAN PRE-SCHOOL BATH

England & Wales - Charity number 1074136

Accounts

Charity Registration No. 1074136

PETER PAN PRE-SCHOOL BATH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

PETER PAN PRE-SCHOOL BATH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K Parmar Mrs F Parsons Ms S Matthews Ms J Savory Ms K Townsend Ms C Moon Mr B Gardiner Ms S Thornber Mrs J Pallavi Lanka Mr J Horwood
Charity number	1074136
Principal address	Methodist Church Hall Kennington Road Bath, BA1 3EA
Independent examiner	Mr P J Barton FCCA ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ
Bankers	Lloyds Bank 47 Milsom Street Bath BA1 1DN

PETER PAN PRE-SCHOOL BATH

CONTENTS

PETER PAN PRE-SCHOOL BATH

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and accounts for the year ended 31 August 2020.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The object of the Charity is 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.

We offer affordable and fully inclusive (i.e. open to all areas of the community from those with special needs to those on low income) preschool education to the under 5's. By implementing the EYFS 0-5 curriculum, investing in our staff and fostering a nurturing environment we enhance the education and development of our children.

Achievements and performance

During the year we provided Pre-School Education for 35 local families, making sure that each child left to take up their place in Primary School fully prepared and, if necessary, with the support and funding in place to enable them to flourish.

We continued to implement the EYFS 0-5 Curriculum and to work with the families and support agencies of SEN children to provide them with an inclusive Pre- School education.

Our longest serving member of staff retired in in January 2020 and we successfully recruited a replacement. Pre-School was closed between March and June 2020 due to the Covid Lockdown but remained open for the rest of the year. A huge effort was needed by the whole team to work with and within all the restrictions and guidelines.

Fundraising efforts continued virtually with a crowdfunding campaign to recover some of the income lost due to the lockdown. We were also lucky to be awarded a discretionary Covid grant by BANES, both of which, along with the continued receipt of Early Years funding during lockdown, guaranteed the ongoing viability of Pre-School.

Our Leadership Team embraced their roles and worked hard to support the team through regular Supervision and Appraisals. Staff Training was kept as up to date as possible and all policies were reviewed and amended in line with the EYFS 0-5 Curriculum and Statutory Requirements.

Future Plans

The next academic year will see the challenge of continuing to deal with the Covid pandemic. The trustees will be continuing to support our Leaders, enabling and ensuring that all team members receive the necessary support and training to fully meet their roles and obligations. We would like to fundraise to further enhance our outside space when restrictions allow.

Financial review

The Trustees recognize the need to maintain a sufficient level of reserves for use in the event of the charity no longer being viable. A significant drop in the numbers of children attending or loss of our rented premises could be examples of these. It is our policy to hold in reserve the equivalent of 6 months of running costs at £7,000 per month represented in the free reserves figure of £50,383.

Structure, governance and management
Peter Pan Pre-School Bath is formed under a Constitution dated 21 January 1999 as amended on 11 October 2011. It is a registered charity, with charity number 1074136 and takes the legal form of a members' association.

The committee members and staff who served during the year were as follows:

Chairpersons C Moon and H Clarke

Treasurer K Rutherford

Secretary R Easton

Ordinary members
F Parsons
A Hoyle
K Parmar

Pre-School Leaders M Jones and K Carter

Pre-School Staff L May, S Walton, J Bolton, F Parsons, J Puryer, S Woods-Smith, C Matthews

Trustees are appointed by a vote at the Annual General Meeting. The board of trustees have the power to appoint new or additional trustees and to remove any trustee provided the number of trustees does not fall below a minimum of three.

The trustees who served during the year were:
Mrs K Parmar
Mrs F Parsons
Ms K Rutherford (Resigned October 2020)
Ms H Clarke (Resigned October 2020)
Mrs C Moon
Ms J Savory (Appointed October 2020)
Mrs S Matthews (Appointed October 2020)
Mr J Horwood (Appointed October 2020)
Mr B Gardner (Appointed October 2020)
Ms K Townsend (Appointed October 2020)
Ms S Thornber (Appointed October 2020)
Mrs J Pallavi Lanka (Appointed October 2020)

Public benefit
We have had regard to the guidance contained in the Charity Commission's general guidance on public benefit and referred to it when reviewing our aim and objectives and in planning our future activities.

The trustees' report was approved by the Board of Trustees.

F Parsons
Mrs F Parsons
Trustee
Dated: 6/7/21

PETER PAN PRE-SCHOOL BATH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PETER PAN PRE-SCHOOL BATH

I report on the accounts of the charity for the year ended 31 August 2020, which are set out on pages 4 to 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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 next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met or

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

PBA

....

Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 6/7/21

PETER PAN PRE-SCHOOL BATH

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:					
Charitable activities	2	92,463	-	92,463	94,772
Investments	3	77	-	77	61
Total income		92,540	-	92,540	94,833
Expenditure on:					
Charitable activities	4	87,278	-	87,278	92,828
Total resources expended		87,278	-	87,278	92,828
Net movement in funds		5,262	-	5,262	2,005
Fund balances at 1 September 2019		45,121	-	45,121	43,116
Fund balances at 31 August 2020		50,383	-	50,383	45,121

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PETER PAN PRE-SCHOOL BATH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Current assets					
Cash at bank and in hand		50,383		45,121	
Creditors: amounts falling due within one year		(-)		(-)	
Net current assets			50,383		45,121
Total assets less current liabilities			50,383		45,121
Income funds					
Restricted funds			-		-
Unrestricted funds			50,383		45,121
			50,383		45,121

The accounts were approved by the Trustees on 6/7/21

F Parsons
Mrs F Parsons
Trustee

Mrs K Parmar
Trustee

1 Accounting policies

Charity information

PETER PAN PRE-SCHOOL BATH is an unincorporated body whose governing document is a constitution.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Charitable activities - Income

	2020	2019
	£	£
Grants	68,126	70,345
Fees and snack money	16,392	19,545
Milk	112	307
Other	780	1,930
Fundraising	7,053	2,645
	92,463	94,772

3 Investments

	2020	2019
	£	£
Interest receivable	77	61
	77	61

4 Charitable activities - Expenditure

	2020	2019
	£	£
Wages and training	77,155	77,118
Snacks	695	1,457
Milk	184	377
Play equipment	955	626
Fundraising	659	794
	79,648	80,372
Share of support costs (see note 5)	7,210	12,036
Share of governance costs (see note 5)	420	420
	87,278	92,828

5 Support and governance costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Repairs & maintenance	95	-	95	2,171	Charitable activities
Rent	3,780	-	3,780	6,480	Charitable activities
Insurance	446	-	446	446	Charitable activities
Administration costs	395	-	395	705	Charitable activities
Sundries	2,494	-	2,494	2,234	Charitable activities
Independent examination	-	420	420	420	Governance
	7,210	420	7,630	12,456	
Analysed between					
Charitable activities	7,210	420	7,630	12,456	

Governance costs includes payments to the independent examiner of £420 (2019- £420).