

**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

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**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

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# PETER PAN PRE-SCHOOL BATH

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# **PETER PAN PRE-SCHOOL BATH**

## **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 AUGUST 2022**

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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.



# **PETER PAN PRE-SCHOOL BATH**

## **TRUSTEES' ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **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.



**Mrs F Parsons**

Trustee

Dated: 13/10/23

# 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.



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

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

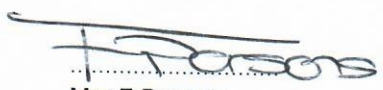
All income and expenditure derive from continuing activities.



**PETER PAN PRE-SCHOOL BATH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 AUGUST 2022**

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

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

  
 Mrs F Parsons  
 Trustee

  
 Mrs C Moon  
 Trustee



**PETER PAN PRE-SCHOOL BATH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

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**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.

# PETER PAN PRE-SCHOOL BATH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>105,955</u>	<u>107,794</u>

### 3 Investments

	2022 £	2021 £
Interest receivable	18	73
	<u>18</u>	<u>73</u>

### 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
	<u>90,887</u>	<u>87,116</u>
Share of support costs (see note 5)	13,666	11,026
Share of governance costs (see note 5)	420	420
	<u>104,973</u>	<u>98,562</u>

# PETER PAN PRE-SCHOOL BATH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>13,666</u>	<u>420</u>	<u>14,086</u>	<u>11,446</u>	
Analysed between					
Charitable activities	<u>13,666</u>	<u>420</u>	<u>14,086</u>	<u>11,446</u>	

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