

**ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON
CHARITY REGISTRATION NUMBER 1080626**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

CONTENTS

Page

1	Legal and administrative information
2	Trustees' Annual Report
3	Independent Accountants' Report
4	Statement of Financial Activities
5	Balance Sheet
6 to 8	Notes to the Financial Statements

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

LEGAL AND ADMINISTRATIVE INFORMATION

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name St Saviour's Pre-School, Great Sutton

Charity Registration Number: 1080626

Registered Office: 122 Green Lane
Great Sutton
Ellesmere Port
Cheshire
CH66 4XG

Trustees: Mr Craig Lewis
Mrs Winifred Gavin
Mrs Samantha Wood
Mrs Dawn Brady
Mrs Hannah Gushlow
Ms Stephanie Seymour

Bankers: NatWest Bank plc
86 Whitby Road
Ellesmere Port
Cheshire
CH66 0AT

Independent Accountant: Andrew W Berens FCA
Chartered Accountant
48 Ringley Drive
Whitefield
Manchester
M45 7LR

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

TRUSTEES' ANNUAL REPORT

The Trustees present their annual report and the financial statements of the Trust for the year ended 31 August 2020.

OBJECTIVES

To enhance the development and education of children from 2 – 4 years of age by encouraging parents to understand and provide for the needs of their children through community groups.

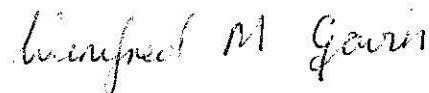
FINANCIAL RESOURCES

During the financial year ended 31 August 2020 net resources increased by £6,191.

CURRENT POLICY

To provide education and training to children from 2 – 4 years of age who are resident in the area of Cheshire West and Chester (formerly Ellesmere Port and Neston).

Signed by order of the Trustees



Mrs Winifred Gavin
1 June 2021

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

I report on the accounts for the year ended 31 August 2020 set out on pages four to eight.

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 required.

Having satisfied myself that the charity is not subject to audit under company law, It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- 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
- to state whether particular matters have come to my attention.

Basis of the 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 statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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



Andrew W Berens FCA
Chartered Accountant
48 Ringley Drive
Whitefield
Manchester
M45 7LR

2 June 2021

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Incoming Resources				
Activities in furthering the charity's objects	2	51,240	-	51,240
Grants received		-	-	-
Activities for generating funds – fund raising activities		-	-	-
Other income	3	<u>100</u>	<u>-</u>	<u>100</u>
Total Incoming Resources		<u>51,340</u>	<u>-</u>	<u>51,340</u>
Resources Expended				
Charitable expenditure				
Activities in furthering the charity's objects	4	41,439	-	41,834
Management and administration of the Charity	5	<u>3,710</u>	<u>-</u>	<u>3,710</u>
Total Resources Expended		<u>45,149</u>	<u>-</u>	<u>45,149</u>
Net Movement in Funds for the year		6,191	-	6,191
Balances brought forward at 1st September 2019		13,899	-	13,899
Balances carried forward at 31st August 2020		<u>20,090</u>	<u>-</u>	<u>20,090</u>

The notes on pages 6 to 8 form part of these financial statements.

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

BALANCE SHEET AT 31 AUGUST 2020

	Note	2019 £
Fixed Assets		-
Current Assets		
Debtors		-
Cash at bank and in hand		<u>20,625</u>
		20,625
Liabilities: amounts falling due within one year	6	<u>535</u>
Net Current Assets		<u>20,090</u>
Total Assets less Current Liabilities		<u>20,090</u>
The funds of the charity		
Unrestricted income funds		20,090
		<hr/>
		<u>20,090</u>

Approved by the Board of Trustees on and signed on its behalf by

Winifred M. Gavin Mrs Winifred Gavin

The notes on pages 6 to 8 form part of these accounts.

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice entitled "Accounting and Reporting by Charities" (SORP 2005) issued in February 2005.

Tangible fixed assets

In accordance with the terms of the charity's formal constitution, in the case of a general dissolution, all assets revert to the Early Years Alliance. On this basis the trustees consider it appropriate to write off all fixed assets in the year of their purchase. Accordingly, depreciation is provided at the rate of 100% of cost price.

Funds accounting

Funds held by the charity are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

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

Incoming resources

General

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Donations, legacies and similar income

These are credited to the statement of financial activities in the year in which the income is deemed to be receivable. The trustees regard such incoming resources as receivable as soon as they obtain notification of a firm commitment.

Activities in furthering the charity's objects

These include income from parents and from Cheshire West & Chester Council in respect of the provision of nursery education for children of pre-school age.

Such income is credited to the statement of financial activities in the year in which the income is deemed to be receivable.

Fundraising activities

These include the sale of photographs and other voluntary activities. Such income is credited to the statement of financial activities in the year in which the income is deemed to be receivable.

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

Incoming resources – continued

Bank interest received

This is credited to the statement of financial activities as the income is received.

Grants receivable

Grants awarded for revenue purposes are treated as unrestricted income and credited to the statement of financial activities in the year in which the funds become receivable. Grants awarded for the purchase of fixed assets, or for other restricted purposes, are treated as restricted income and credited to the statement of financial activities in the year in which the funds become receivable, along with any partnership funding received.

Irrecoverable value added tax

The charity is not registered for value added tax purposes. Consequently, the cost of any value added tax borne is added to the cost incurred and subsequently written off in the statement of financial activities or alternatively added to the capitalised cost.

Resources expended

In furthering the charity's objects

These include cost of outside play equipment, consumable play equipment, refreshments, milk and the cost of external trips. Costs are included on an accruals basis as soon as the cost is recognised.

Fundraising and publicity, management and administration

These costs are included on an accruals basis as soon as the cost is recognised.

Allocation of costs between funds

Costs charged in the statement of financial activities are generally treated as charges against unrestricted income. Expenditure is included in the statement of financial activities when incurred.

ST. SAVIOUR'S PRE-SCHOOL, GREAT SUTTON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

2. INCOME FROM ACTIVITIES IN FURTHERING THE CHARITY'S OBJECTS

	Total 2020 £
Revenue Grants	35,967
Sessions billed	8,273
University Income	<u>7,000</u>
	<u>51,240</u>

3. OTHER INCOME

	Total 2020 £
Miscellaneous income	85
Uniform sales	<u>15</u>
	<u>100</u>

4. COST OF ACTIVITIES IN FURTHERING THE CHARITY'S OBJECTS

	Total 2020 £
Staff wages	36,708
Professional payments	1,321
Miscellaneous expenses	<u>3,410</u>
Unrestricted Funds expended	<u>41,439</u>

5. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	Total 2020 £
Administration, stationery and postage	560
Rent payable	2,800
Costs of independent examination	<u>350</u>
	<u>3,710</u>

6. AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £
Loan	-
Other creditors	185
Accrued expenses	<u>350</u>
	<u>535</u>