

# SPINNEY PRE-SCHOOL

England & Wales · Charity number 1087651

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2001-07-23

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

## Contact

---

**Address** 185 Avondale Drive  
Widnes  
WA8 7XB

**Phone** 07752911987

**Email** [spinneypreschool@gmail.com](mailto:spinneypreschool@gmail.com)

**Website** [spinneypreschool.org.uk](http://spinneypreschool.org.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

**Activities:** The aim of the charity is to provide free pre-school education to children between the ages of two years nine months to four years for a maximum of twenty children, selected by an admissions list. We also take children who are in receipt of the two year old grant. This admissions list operates on a date of birth priority system. Spinney Pre-School was formed in April 2001.

## Classification

---

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

## Geography

---

- Halton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£78,285	£85,275	-	-
2024-03-31	£86,071	£80,245	-	-
2023-03-31	£74,990	£88,563	-	-
2022-03-31	£84,523	£73,947	-	-
2021-03-31	£168,172	£89,727	-	-

## Trustees

Name	Role	Appointed
<b>Sophia Reader</b>	Chair	2023-10-03
Patricia Evans		2021-10-18
Stephen McCormick		2015-09-29

**SPINNEY PRE-SCHOOL**

England & Wales - Charity number 1087651

---

# Accounts

---

# Accounts 2024 - 2025

Charity No: 1087651



## Committee 2024 / 2025

Chairperson

Sophia Reader

Treasurer

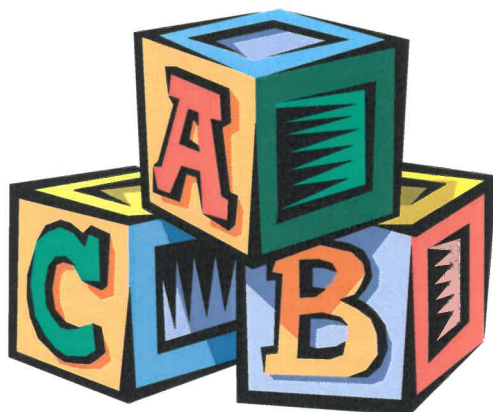
Stephen McCormick

Secretary

Patricia Evans

Committee Members

Samantha Ingham  
Doreen Quayle  
Laura Horsley  
Leslie Moss (Church  
representative)  
Kerry Masters  
Sam Macfarlane



## **Report of the trustees for the year ended 31<sup>st</sup> March 2025**

### **Introduction**

The aim of the charity is to provide free pre-school education to children between the ages of two years nine months to four years for a maximum of twenty children, selected by an admissions list. This admissions list operates on a date of birth priority system. Spinney Pre-School was formed in April 2001.

### **Activities of Spinney Pre-School**

Pre School have continued to promote an educational, happy, and warm environment ensuring all children are encouraged to continually learn and develop. We have nurtured children's development by catering for individual needs and interests. We have a successful committee who are enthusiastic and supportive in all that they do. All committee members have had a suitability letter.

We continue to teach children through their interests and topic themes, which included The Gruffalo, The Very Hungry Caterpillar, All about Me, Superheroes, Winter and People who Help Us.

We have continued to develop links with outside agencies, such as St Michaels with St Thomas Church, we had Chicks on Wheels come into Pre School to entertain the children at our Christmas party and inviting Paul Delaney in to do some singing with the children. We also had lots of Visitors in for our topic People who Help Us. This included Red Watch (Fire Fighters), Police, Nurse, just to name a few. We have good links with the Early Years Partnership Team and continue to have links with the Early Years Alliance.

We have continued to develop our outside play area and enhance the continuous provision by adding resources such as a climbing frame which promotes climbing, crawling etc and the children absolutely love it. We continue to use our allotments and have enjoyed planting with Mrs Masters and also grown our own potatoes. We have also continued to self-moderate learning areas in order for us to purchase new equipment. The outdoor area is a big success, and we are extremely happy that we can continue to access outdoor play regularly with the children, although, we are still looking to make an outdoor classroom/quiet area under the canopy.

We monitor our practice through the operational plan, the self-assessment for Ofsted and through reports given to us from the Early Years Team and the LA. We also do room area moderation/assessment, weekly/topic evaluations, and peer on peer observations to maintain high standards through self-reflection.

We share information with Parents and Carers through diaries, newsletters, emails etc. Again, we decided to not have meetings with Parents at the end of the year, but if Parents need to chat, we do have an 'Open door policy'. Staff put a business plan together every April with objectives for the following year.

Our Facebook page is 'Great success' as we constantly have had plenty of positive feedback from the Parents/Carers. We have continued to put what we will be having for snack on Facebook to inform them. Parents seem to like this as they know what their child is eating between mealtimes.

Our 30-hour sessions continue to be a great success, and the children are benefiting from this.

## Running of the Pre-School

### Income Generation.

During the 2023-24 year the pre-school received local authority grants totalling £68,278.80. This equates to 87.25% of the pre-school income for the year and is £8,860.11 lower than 2023-24. This is due to reduced pupil numbers.

During the 2024-25 year we were able to host an Easter and Christmas bingo which raised £2,161.81 for our fund raising for the full year. This was an increase of £224.61 on the previous year.

Parental subs and snack money raised a total of £6,901.98. (This represents 8.82% of the income received).

Also, during the year, the setting received £100 of charitable donations.

### Resources Expended

Wage costs are the largest expenditure item for the pre-school, amounting to £61,761.53 for the two permanent members of staff, 1 part time member of staff and temporary covering staff paid on an ad hoc basis. £7,256.59, was paid in taxes and NI. The pension's contributions totalled £3,235.86 for the year.

In total the employment costs were £72,253.98 which is 92.29% of total income.

Total Expenditure of £85,275.28 represents 108.93% of the income received.

During the year our expenditure on electricity and water totalled £1,114.66, which is 1.42% of our total income.

During 2024-25 the Pre-School spent £403.94 on fixed assets, which equates to 0.52% of income. This was intentionally kept low, knowing that employment costs would be higher this year.

Other significant items of revenue expenditure are snacks for the children at £1,522.31, 1.94% of income and bookkeeping costs of £1,122.63, 1.43% of income.

Building & Contents insurance came to £1,516.44, which was an increase due to an increase of cover.

Our trips and transport cost £1,214.23 which is 1.55% of income, which was offset by £842.50 received from the parents for trips.

This year the Pre-School has made a deficit of £6,990.29.

The closing cash balance for 2024-25 was £85,564.68.

This is made up of the 2023-24 available balance of £92,554.97 – the deficit of £6,990.29 to arrive at the balance of £85,564.68.

This is a sustainable balance for the coming financial year.

## Governance and Internal Control

The Committee is selected at the Annual General Meeting from nominations, voted on by the residing committee of Parents/Carers and then other interested parties. There is a staff representative at each meeting. Staff cannot be elected on to the committee because they are paid by the committee.

The Committee shall consist of three officers (Chair, Secretary and Treasurer) and not less than two or more than nine elected members and if the Committee so decides not more than three members co-opted by the Committee.

Officers, elected member's and co-opted members each have one vote. In the event of a tie the Chair has a second or casting vote.

A quorum shall be not less than half the Committee, including two of the officers. No co-opted members can sit for more than four consecutive years.

The Committee meets at least three times a year plus whenever an issue needs to be resolved. All decisions taken by the Committee are discussed in full and voted on at the meetings.

## Charity Law and Accounting Standards.

Charity law requires the committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period. In preparing those financial statements the committee have: -

- selected suitable accounting policies and applied them consistently.
- made judgements and estimates that are reasonable and prudent.
- prepared the financial statements on the going concern basis.

The Committee have overall responsibility for ensuring that the charity has appropriate control systems, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity law. The Committee are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee have discussed the issue that a registered Auditor needs to be appointed to verify the yearly accounts and this matter is being dealt with.

Approved by the Trustees on 17/9/25 and signed on their behalf by

Sophia Reader (Chairperson)

  
.....

**INDEPENDENT ACCOUNTANTS REPORT TO THE TRUSTEES OF  
SPINNEY PRE-SCHOOL**

I report to the trustees on my examination of the financial statements of Spinney Pre-school for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Giles Mattocks FCA  
Independent Examiner

Mattocks Grindley  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

Date ..17/1/25/25.....

## Receipts and Payments Account for the Year ended 31<sup>st</sup> March 2025

### Income

Local Authority Grants		68,278.70
Parental Fees/Snack Money		6,901.98
Trip		842.50
Fund Raising		2,161.81
Charitable Donations		100.00
Bank Interest		0.00
<b>Total Income</b>		<b>78,284.99</b>

### Expenditure

Fixed Assets	403.94
Salary Costs	61,761.54
Tax & NI	7,256.59
Pension Contributions	3,235.86
Insurance	1,516.44
Rental of Mobile Unit	0.00
Heating, Lighting & Water	1,114.66
Repairs/General	0.00
Repairs & Maint.	1,465.00
DBS Checks/Ofsted	102.00
Snacks	1,522.31
Gardening	14.00
Materials – Stationery	399.27
Materials – Art	206.58
Materials – Cleaning	334.00
Consumable's pc/printer	72.31
Consumables	305.13
Clothing	0.00
Gifts	537.13
Reg Charity Donations	0.00
Book Keeping Fees	1,122.63
Legal fees	0.00
Information Commission	35.00
Umbrella Licence (Media)	154.48
Entertaining	68.17
Educational Visitor	150.00
General Expenses	0.00
Postage	0.00
Internet Website & Software	946.65
Telephone	203.82
Photography	5.70
Journals	151.20
Training	0.00
School Trip	1,214.23
Health & Safety	286.01
First Aid	12.45
EYPP Funded Purchases	678.18
<b>Total Expenditure</b>	<b>85,275.28</b>

<b>Surplus / (Deficit) for the year</b>		<b>-6,990.29</b>
---	--	------------------

### Movement on Reserves at 31<sup>st</sup> March 2025

Current assets	Opening Balance	Closing Balance	Change
Cash at Bank	92,483.39	85,524.98	-6,958.41
Cash at Hand	71.58	39.70	-31.88
Surplus / (Deficit)	<b>92,554.97</b>	<b>85,564.68</b>	<b>-6,990.29</b>
Restricted Fund	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>92,554.97</b>	<b>85,564.68</b>	<b>-6,990.29</b>

## Notes forming part of the financial statements for the year ended 31 March 2025.

### 1) Accounting Policies

#### a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, and with applicable accounting standards. These financial statements are drawn up on the historical cost accounting basis.

#### b) Status

Spinney Pre-School is a registered charity, No. 1087651.

#### c) Fund Accounting

All restricted funds have now been used and the balance is now zero.

All other funds were unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

#### d) Income Resources

All income resources are included in the Statement of Financial Affairs when the charity is legally entitled to the income and can be quantified with reasonable accuracy.

#### e) Resources Expended

All expenditure is accounted for on a receipts and payments basis, consistent for charity with a Gross income or total expenditure over £10,000 (but with gross income not over £100,000) in the relevant financial year.

#### f) Tangible Fixed Assets and Depreciation

All assets purchased by the pre-school have been included in the valuations. Items that have been donated have been excluded because of the difficulty of assigning a historical value.

An estimated economic life of the assets has been assumed to be three years.

### 2) Donations and Gifts

	2024-2025
Lottery Grants	0.00
Corporate Donors	0.00
Private Donations	<u>100.00</u>
	100.00

### 3) Staff Costs Trustees Remuneration

No trustees received any emoluments during the year.

	2024-2025
	£
Salaries	61,761.53
Social Security Costs	7,256.59
Pension Contributions	<u>3,235.86</u>
	72,253.98

### 4) Tangible Fixed Assets

Due to the small size of the pre-school all items of spending on fixed assets have been accounted for. For depreciation purposes a useful life of three years has been assumed for these items.

Fixed Assets	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
B/fwd	8,468.02	6,813.14	6,329.22	4885.73	4709.09	3575.79	4564.66	4338.89	4100.03
Additions	1,050.09	2,011.70	859.19	1789.80	710.21	3095.93	2066.88	1757.72	403.94
Disposals / w'off	150.00	400.00	400.00	400.00	400.00	600.00	600.00	600.00	600.00
At Year End	9,368.09	8,427.84	6,788.41	6245.53	5019.30	6071.72	6631.54	5496.61	3903.96
Depreciation	2,554.95	2,098.62	1,902.68	1536.44	1443.51	1507.07	1692.65	1396.58	1196.06
Net book Value	6,813.14	6,329.22	4,885.73	4709.09	3575.79	4564.66	4338.89	4100.03	2707.90

**5) Debtors**

The pre-school did not have any debtors at the year-end.

**6) Creditors**

The pre-school did not have any creditors at the year-end.

**7) Financial Commitments**

The pre-school did not have any outstanding financial contracts or commitments at the year-end.

**SPINNEY PRE-SCHOOL**

England & Wales - Charity number 1087651

---

# Accounts

---

# Accounts 2023 - 2024

Charity No: 1087651



## Committee 2023 / 2024

Chairperson

Sophia Reader

Treasurer

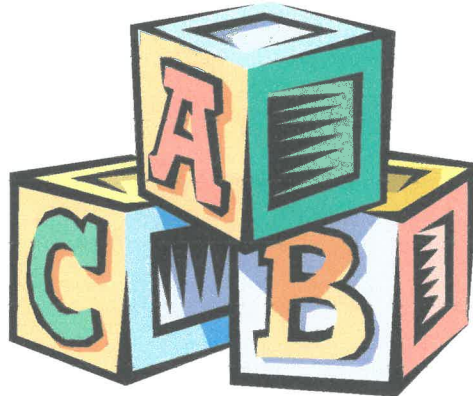
Stephen McCormick

Secretary

Patricia Evans

Committee Members

Samantha Ingham  
Doreen Quayle  
Laura Horsley  
Leslie Moss (Church  
representative)  
Kerry Masters



## Report of the trustees for the year ended 31<sup>st</sup> March 2024

### Introduction

The aim of the charity is to provide free pre-school education to children between the ages of two years nine months to four years for a maximum of twenty children, selected by an admissions list. This admissions list operates on a date of birth priority system. Spinney Pre-School was formed in April 2001.

### Activities of Spinney Pre-School

Pre School have continued to promote an educational, happy, and warm environment ensuring all children are encouraged to continually learn and develop. We have nurtured children's development by catering for individual needs and interests. We have a successful committee who are enthusiastic and supportive in all that they do. We welcomed our new member, Mr Sam Macfarlane (Awaiting approval from Ofsted)

Staff continue to promote their professional development. All staff members and our supply staff hold Paediatric first aid certificates. Two members of staff are qualified SENCO's.

We continue to teach children through their interests and topic themes, which included Transport, People who Help Us, Nursery Rhymes, Owl Babies and Bears.

We have continued to develop links with outside agencies, such as St Michaels with St Thomas Church, we had Chicks on Wheels come into Pre School to entertain the children at our Christmas party and inviting Paul Delaney in to do some singing and reading stories with the children. We also had Wings and Things in, to show the children some of his Owls. We have good links with the Early Years Partnership Team and continue to have links with the Early Years Alliance.

We have continued to develop our outside play area and enhance the continuous provision by adding resources such as new blackboards. Our allotment outside in the shared access area is where we have grown potatoes, wildflowers etc. We have also continued to self-moderate learning areas in order for us to purchase new equipment. The outdoor area is a big success, and we are extremely happy that we can continue to access outdoor play regularly with the children.

We monitor our practice through the operational plan, the self-assessment for Ofsted and through reports given to us from the Early Years Team and the LA. We also do room area moderation/assessment, weekly/topic evaluations, and peer on peer observations to maintain high standards through self-reflection.

We share information with Parents and Carers through diaries, newsletters, emails etc. Again, we decided to not have meetings with Parents at the end of the year, but if Parents need to chat, we do have an 'Open door policy', as we have an 'open door policy'. Staff put a business plan together every April with objectives for the following year.

Our Facebook page is 'Great success' as we constantly have had plenty of positive feedback from the Parents/Carers. We have continued to put what we will be having for snack on Facebook and emails for the ones that are not on it to inform them. Parents seem to like this as they know what their child is eating between mealtimes.

Our 30-hour sessions continue to be a great success and the children are benefiting from this.

## Running of the Pre-School

### Income Generation.

During the 2023-24 year the pre-school received local authority grants totalling £77,138.81. This equates to 89.62% of the pre-school income for the year.

During the 2023-24 year were able to host an Easter Raffle and Christmas bingo which raised £1,937.20 for our fund raising for the full year. This was an increase on the previous year.

Parental subs and snack money raised a total of £5,887.85. (This represents 6.84% of the income received).

Also, during the year, the setting received £372.43 charitable donations, £112.43 from Amazon Smile, which has now ceased and £260.00 from an anonymous donation.

### Resources Expended

Wage costs are the largest expenditure item for the pre-school, amounting to £55,010.08 for the two permanent members of staff, 1 part time member of staff and temporary covering staff paid on an ad hoc basis. £7,323.43, was paid in taxes and NI. The pension's contributions totalled £2,963.59, for the year.

In total the employment costs were £65,297.10 which is 75.86% of total income.

Total Expenditure of £80,244.95 represents 93.23% of the income received.

During the year our expenditure on electricity and water totalled £1,002.24, which is 1.16% of our total income.

During 2023-24 the Pre-School spent £1,757.72 on fixed assets, which equates to 2.04% of income (Included in the LEA income above). This included £774.00 for new blinds, £300.00 for outdoor chalk boards, and £266.87 on educational toys.

Other significant items of revenue expenditure are snacks for the children at £1,544.13, 1.79% of income and bookkeeping costs of £1,117.88, 1.30% of income.

Building & Contents insurance came to £1,183.29, which is comparable with the previous year.

Our trips and transport cost £1,833.00 which is 2.13% of income.

This year the Pre-School has made a surplus of £5,826.34.

The closing cash balance for 2023-24 was £92,554.97 . This is made up of the 2022-23 available balance of £86,728.63 + surplus of £5,826.34 to arrive at the balance of £92,554.97 .

This is a sustainable balance for the coming financial year.

### Governance and Internal Control

The Committee is selected at the Annual General Meeting from nominations, voted on by the residing committee of Parents/Carers and then other interested parties. There is a staff representative at each meeting. Staff cannot be elected on to the committee because they are paid by the committee.

The Committee shall consist of three officers (Chair, Secretary and Treasurer) and not less than two or more than nine elected members and if the Committee so decides not more than three members co-opted by the Committee.

Officers, elected member's and co-opted members each have one vote. In the event of a tie the Chair has a second or casting vote.

A quorum shall be not less than half the Committee, including two of the officers. No co-opted members can sit for more than four consecutive years.

The Committee meets at least three times a year plus whenever an issue needs to be resolved. All decisions taken by the Committee are discussed in full and voted on at the meetings.

#### **Charity Law and Accounting Standards.**

Charity law requires the committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period. In preparing those financial statements the committee have: -


- selected suitable accounting policies and applied them consistently.
- made judgements and estimates that are reasonable and prudent.
- prepared the financial statements on the going concern basis.

The Committee have overall responsibility for ensuring that the charity has appropriate control systems, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity law. The Committee are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee have discussed the issue that a registered Auditor needs to be appointed to verify the yearly accounts and this matter is being dealt with.

Approved by the Trustees on 11/9/24 and signed on their behalf by

Sophia Reader (Chairperson)



.....

## **INDEPENDENT ACCOUNTANTS REPORT TO THE TRUSTEES OF SPINNEY PRE-SCHOOL**

I report to the trustees on my examination of the financial statements of Spinney Pre-school for the year ended 31 March 2024.

### **Respective Responsibilities of Trustees and Accountant**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) of the Act.

### **Basis of Independent Accountants Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Giles Mattocks FCA  
Independent Examiner

Mattocks Grindley  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

24/9/24

## Receipts and Payments Account for the Year ended 31<sup>st</sup> March 2024

<b>Income</b>		
	Local Authority Grants	77,138.81
	Parental Fees/Snack Money	5,887.85
	Trip	735.00
	Fund Raising	1,937.20
	Charitable Donations	372.43
	Bank Interest	0.00
	<b>Total Income</b>	<b>86,071.29</b>
<b>Expenditure</b>		
	Fixed Assets	1,757.72
	Salary Costs	55,010.08
	Tax & NI	7,323.43
	Pension Contributions	2,963.59
	Insurance	1,183.29
	Rental of Mobile Unit	0.00
	Heating, Lighting & Water	1,002.24
	Repairs/General	450.00
	Repairs & Maint.	0.00
	DBS Checks/Ofsted	110.10
	Snacks	1,544.13
	Gardening	27.50
	Materials – Stationery	324.75
	Materials – Art	410.74
	Materials – Cleaning	547.90
	Consumable's pc/printer	129.96
	Consumables	320.94
	Clothing	0.00
	Gifts	484.18
	Reg Charity Donations	0.00
	Book Keeping Fees	1,117.88
	Legal fees	0.00
	Information Commission	35.00
	Umbrella Licence (Media)	140.81
	Entertaining	78.15
	Educational Visitor	150.00
	General Expenses	0.00
	Postage	1.60
	Internet Website & Software	696.40
	Telephone	186.32
	Photography	12.90
	Journals	270.95
	Training	690.00
	School Trip	1,833.00
	Health & Safety	389.23
	First Aid	0.39
	EYPP Funded Purchases	1,051.77
	<b>Total Expenditure</b>	<b>80,244.95</b>
	<b>Surplus / (Deficit) for the year</b>	<b>5,826.34</b>

## Movement on Reserves at 31<sup>st</sup> March 2023

Current assets	Opening Balance	Closing Balance	Change
Cash at Bank	86,724.14	92,483.39	5,759.25
Cash at Hand	4.49	71.58	67.09
Surplus / (Deficit)	<b>86,729.63</b>	<b>92,554.97</b>	<b>5,826.34</b>
Restricted Fund	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>86,729.63</b>	<b>92,554.97</b>	<b>5,826.34</b>

**Notes forming part of the financial statements for the year ended 31 March 2024.**

**1) Accounting Policies**

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, and with applicable accounting standards. These financial statements are drawn up on the historical cost accounting basis.

**b) Status**

Spinney Pre-School is a registered charity, No. 1087651.

**c) Fund Accounting**

All restricted funds have now been used and the balance is now zero.

All other funds were unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**d) Income Resources**

All income resources are included in the Statement of Financial Affairs when the charity is legally entitled to the income and can be quantified with reasonable accuracy.

**e) Resources Expended**

All expenditure is accounted for on a receipts and payments basis, consistent for charity with a Gross income or total expenditure over £10,000 (but with gross income not over £100,000) in the relevant financial year.

**f) Tangible Fixed Assets and Depreciation**

All assets purchased by the pre-school have been included in the valuations. Items that have been donated have been excluded because of the difficulty of assigning a historical value.

An estimated economic life of the assets has been assumed to be three years.

**2) Donations and Gifts**

	<b>2023-2024</b>
<b>Lottery Grants</b>	<b>0.00</b>
<b>Corporate Donors</b>	<b>112.43</b>
<b>Private Donations</b>	<b>260.00</b>
	<hr/> <b>372.43</b>

**3) Staff Costs Trustees Remuneration**

No trustees received any emoluments during the year.

	<b>2023-2024</b>
	<b>£</b>
<b>Salaries</b>	<b>55,010.08</b>
<b>Social Security Costs</b>	<b>7,323.43</b>
<b>Pension Contributions</b>	<b>2,963.59</b>
	<hr/> <b>65,297.10</b>

**4) Tangible Fixed Assets**

Due to the small size of the pre-school all items of spending on fixed assets have been accounted for. For depreciation purposes a useful life of three years has been assumed for these items.

Fixed Assets	2013-14	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
B/fwd	8,047.23	8,019.97	8,505.07	8,468.02	6,813.14	6,329.22	4885.73	4709.09	3575.79	4564.66	4338.89
Additions	3,181.29	3,457.93	4,023.56	1,050.09	2,011.70	859.19	1789.80	710.21	3095.93	2066.88	1757.72
Disposals / w'off	500.00	500.00	869.96	150.00	400.00	400.00	400.00	400.00	600.00	600.00	600.00
At Year End	10,728.52	11,417.90	12,528.63	9,368.09	8,427.84	6,788.41	6245.53	5019.30	6071.72	6631.54	5496.61
Depreciation	2,708.55	2,912.83	3,190.65	2,554.95	2,098.62	1,902.68	1536.44	1443.51	1507.07	1692.65	1396.58
Net book Value	8,019.97	8,505.07	8,468.02	6,813.14	6,329.22	4,885.73	4709.09	3575.79	4564.66	4338.89	4100.03

**5) Debtors**

The pre-school did not have any debtors at the year-end.

**6) Creditors**

The pre-school did not have any creditors at the year-end.

**7) Financial Commitments**

The pre-school did not have any outstanding financial contracts or commitments at the year-end.

**SPINNEY PRE-SCHOOL**

England & Wales - Charity number 1087651

---

# Accounts

---

# Accounts 2022 - 2023

Charity No: 1087651



## Committee 2022 / 2023

Chairperson

Miss Sophia Reader  
(Acting awaiting approval  
from Ofsted)

Treasurer

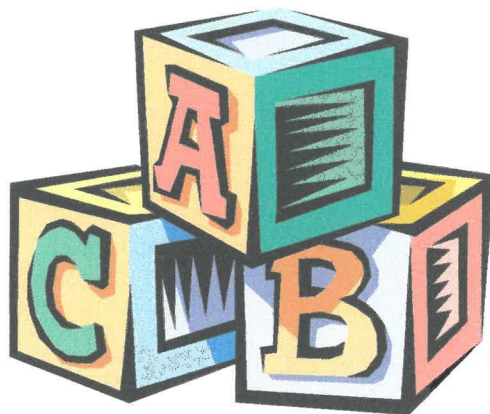
Mr Stephen McCormick

Secretary

Mrs Patricia Evans

Committee Members

Mrs Sam Ingham  
Mrs Doreen Quayle  
Miss Laura Horsley  
Mr Leslie Moss (Church  
representative)



## **Report of the trustees for the year ended 31<sup>st</sup> March 2023**

### **Introduction**

The aim of the charity is to provide free pre-school education to children between the ages of two years nine months to four years for a maximum of twenty children, selected by an admissions list. This admissions list operates on a date of birth priority system. Spinney Pre-School was formed in April 2001.

### **Activities of Spinney Pre-School**

Pre School have continued to promote an educational, happy and warm environment ensuring all children are encouraged to continually learn and develop. We have nurtured children's development by catering for individual needs and interests. We have a successful committee who are enthusiastic and supportive in all that they do. We welcomed our new members, Mr Leslie Moss (Church Representative), Miss Laura Horsley and are awaiting approval from Ofsted for our acting Chairperson Miss Sophia Reader and Ms Kerry Masters (Both are awaiting approval from Ofsted)

We welcomed a new member of staff Phoebe Culleton who replaced Helen Smith who retired in July 2022.

Staff continue to promote their professional development with three members of staff, two with whom are full time and one which is now part time. All staff members and our supply staff hold Paediatric first aid certificates. Two members of staff are qualified SENCO's.

We continue to teach children through their interests and topic themes, which included Superheroes, Growing and Jack and the Beanstalk, All about me, Space, Elmer the Elephant and Animals.

We have continued to develop links with outside agencies, such as St Michaels with St Thomas Church, we had Chicks on Wheels come into Pre School to entertain the children at our Christmas party and we invited Paul Delaney in to do some singing with the children. We have good links with the Early Years Partnership Team and continue to have links with the Early Years Alliance.

We have continued to develop our outside play area and enhance the continuous provision by adding resources such as cable reels etc. We have had three allotment squares made outside in the shared access area where we have grown potatoes, wildflowers etc. We have also continued to self-moderate learning areas in order for us to purchase new equipment. The outdoor area is continuing to be a big success and we are extremely happy that we can now access outdoor play regularly.

We monitor our practice through the operational plan, the self-assessment for Ofsted and through reports given to us from the Early Years Team and the LA. We also do room area moderation/assessment, weekly/topic evaluations, and peer on peer observations to maintain high standards through self-reflection.

We share information with Parents and Carers through diaries, again we have decided to not have meetings with Parents at the end of the year. If Parents need to chat, we continue to do this, as we have an 'open door policy'. Staff put a business plan together every April with objectives for the following year.

Our Facebook page is continuing to be a great success as we have had plenty of positive feedback from the Parents/Carers. We have continued to put what we will be having for snack on Facebook and emails for the ones that are not on it to inform them. Parents seem to like this as they know what their child is eating between meal times.

Our 30 hour sessions continue to be a great success and the children are benefiting from this.

## **Running of the Pre-School**

### **Income Generation.**

During the 2022-23 year the pre-school received local authority grants totalling £67,659.65. This equates to 90.22% of the pre-school income for the year.

During the 2022-23 year were able to host an Easter Raffle and Christmas bingo which raised £1451.17 for our fund raising for the full year. This was a slight increase on the previous year.

Parental subs and snack money raised a total of £5,055.50. (This represents 6.77% of the income received).

Also, during the year, the setting received £190.03 charitable donations from Amazon Smile, which is soon to cease.

### **Resources Expended**

Wage costs are the largest expenditure item for the pre-school, amounting to £55,039.52 for the two permanent members of staff, 1 part time member of staff and temporary covering staff paid on an ad hoc basis. £7969.07, was paid in taxes and NI. The pension's contributions totalled £2,815.23, for the year.

In total the employment costs were £65,823.82 which is 87.78% of total income.

Total Expenditure of £88,562.61 represents 118.10% of the income received.

During the year our expenditure on electricity and water totalled £2333.10, which is 3.11% of our total income.

During 2022-23 the Pre-School spent £2,066.88 on fixed assets, which equates to 2.76% of income (Included in the LEA income above).

The significant items of revenue expenditure are snacks for the children at £1,807.57. Bookkeeping costs at £1,057.20 were slightly up from the previous year.

The milk purchases included in the snack figure is reimbursed by the Department of Health. During the year, the Pre-School had milk Re-imburements of £396.96. This is much lower, as staff stopped buying milk from the Milkman due to it being 'constantly off' and them having to it throw away.

Building & Contents insurance came to £1,148.41, which is comparable with the previous year.

Our Chester Zoo trip and transport cost £364.00.

In this year, revenue expenditure has been approximately 118.1% of total income.

This year the Pre-School has made a deficit of £13,572.30.

A large proportion of this was for one of maintenance costs to the ramp access points to the building, and back stairs which came to £8,238.53. (The previous ramp and stairs lasted approximately 19 years). We also replaced ageing laptop computers for the staff which Cost £ 958.

The closing cash balance for 2022-23 was £86,728.63 .

This is made up of the 2021-22 available balance of £100,300.93 + deficit of £13,572.30 to arrive at the balance of £86,728.63 .

This is a sustainable balance for the coming financial year as we will not need to do as many repairs in 2023-24.

## Governance and Internal Control

The Committee is selected at the Annual General Meeting from nominations, voted on by the residing committee of Parents/Carers and then other interested parties. There is a staff representative at each meeting. Staff cannot be elected on to the committee because they are paid by the committee.

The Committee shall consist of three officers (Chair, Secretary and Treasurer) and not less than two or more than nine elected members and if the Committee so decides not more than three members co-opted by the Committee.

Officers, elected member's and co-opted members each have one vote. In the event of a tie the Chair has a second or casting vote.

A quorum shall be not less than half the Committee, including two of the officers. No co-opted members can sit for more than four consecutive years.

The Committee meets at least three times a year plus whenever an issue needs to be resolved. All decisions taken by the Committee are discussed in full and voted on at the meetings.

## Charity Law and Accounting Standards.

Charity law requires the committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period. In preparing those financial statements the committee have: -

- selected suitable accounting policies and applied them consistently.
- made judgements and estimates that are reasonable and prudent.
- prepared the financial statements on the going concern basis.

The Committee have overall responsibility for ensuring that the charity has appropriate control systems, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity law. The Committee are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee have discussed the issue that a registered Auditor needs to be appointed to verify the yearly accounts and this matter is being dealt with.

Approved by the Trustees on 22/09/23 and signed on their behalf by

Miss Sophia Reader (Acting Chairperson)



.....

## **INDEPENDENT ACCOUNTANTS REPORT TO THE TRUSTEES OF SPINNEY PRE-SCHOOL**

I report to the trustees on my examination of the financial statements of Spinney Pre-school for the year ended 31 March 2023.

### **Respective Responsibilities of Trustees and Accountant**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) of the Act.

### **Basis of Independent Accountants Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Giles Mattocks FCA  
Independent Examiner

Mattocks Grindley  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN

22/9/23

## Receipts and Payments Account for the Year ended 31<sup>st</sup> March 2023

### Income

Local Authority Grants	67,659.65
Milk Money	396.96
Parental Fees/Snack Money	5,075.50
Trip	217.00
Fund Raising	1,451.17
Charitable Donations	190.03
Bank Interest	0.00

<b>Total Income</b>	<b>74,990.31</b>
---------------------	------------------

### Expenditure

Fixed Assets	2,066.88
Salary Costs	55,039.52
Tax & NI	7,969.07
Pension Contributions	2,815.23
Insurance	1,148.41
Rental of Mobile Unit	0.00
Heating, Lighting & Water	2,333.10
Repairs/General	61.66
Repairs & Maint.	8,238.53
DBS Checks/Ofsted	155.50
Snacks	1,807.57
Gardening	29.33
Materials – Stationery	462.40
Materials – Art	161.97
Materials – Cleaning	406.84
Consumable's pc/printer	138.52
Consumables	211.08
Clothing	25.30
Gifts	663.09
Reg Charity Donations	0.00
Book Keeping Fees	1,057.20
Legal fees	0.00
Information Commission	35.00
Umbrella Licence (Media)	127.90
Entertaining	266.54
Educational Visitor	605.00
General Expenses	67.20
Postage	28.65
Internet Website & Software	591.89
Telephone	163.40
Photography	21.52
Journals	107.94
Training	833.76
School Trip	364.00
Health & Safety	178.45
First Aid	4.39
EYPP Funded Purchases	375.77
<b>Total Expenditure</b>	<b>88,562.61</b>

<b>Surplus / (Deficit) for the year</b>	<b>-13,572.30</b>
---	-------------------

### Movement on Reserves at 31<sup>st</sup> March 2023

Current assets	Opening Balance	Closing Balance	Change
Cash at Bank	100,284.96	86,724.14	-13,560.82
Cash at Hand	15.97	4.49	-11.48
Surplus / (Deficit)	<b>100,300.93</b>	<b>86,728.63</b>	<b>-13,572.30</b>
Restricted Fund	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>100,300.93</b>	<b>86,728.63</b>	<b>-13,572.30</b>

**Notes forming part of the financial statements for the year ended 31 March 2023.**

**1) Accounting Policies**

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, and with applicable accounting standards. These financial statements are drawn up on the historical cost accounting basis.

**b) Status**

Spinney Pre-School is a registered charity, No. 1087651.

**c) Fund Accounting**

All restricted funds have now been used and the balance is now zero.

All other funds were unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**d) Income Resources**

All income resources are included in the Statement of Financial Affairs when the charity is legally entitled to the income and can be quantified with reasonable accuracy.

**e) Resources Expended**

All expenditure is accounted for on a receipts and payments basis, consistent for charity with a Gross income or total expenditure over £10,000 (but with gross income not over £100,000) in the relevant financial year.

**f) Tangible Fixed Assets and Depreciation**

All assets purchased by the pre-school have been included in the valuations. Items that have been donated have been excluded because of the difficulty of assigning a historical value.

An estimated economic life of the assets has been assumed to be three years.

**2) Donations and Gifts**

	<b>2022-2023</b>
<b>Lottery Grants</b>	<b>0.00</b>
<b>Corporate Donors</b>	<b>190.03</b>
<b>Private Donations</b>	<b>0.00</b>
	<hr/> <b>190.03</b>

**3) Staff Costs Trustees Remuneration**

No trustees received any emoluments during the year.

	<b>2022-2023</b>
	<b>£</b>
<b>Salaries</b>	<b>55,039.52</b>
<b>Social Security Costs</b>	<b>7,969.07</b>
<b>Pension Contributions</b>	<b>2,815.23</b>
	<hr/> <b>65,823.82</b>

**4) Tangible Fixed Assets**

Due to the small size of the pre-school all items of spending on fixed assets have been accounted for. For depreciation purposes a useful life of three years has been assumed for these items.

Fixed Assets	2013-14	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
B/fwd	8,047.23	8,019.97	8,505.07	8,468.02	6,813.14	6,329.22	4885.73	4709.09	3575.79	4564.66
Additions	3,181.29	3,457.93	4,023.56	1,050.09	2,011.70	859.19	1789.80	710.21	3095.93	2066.88
Disposals / w'off	500.00	500.00	869.96	150.00	400.00	400.00	400.00	400.00	600.00	600.00
At Year End	10,728.52	11,417.90	12,528.63	9,368.09	8,427.84	6,788.41	6245.53	5019.30	6071.72	6631.54
Depreciation	2,708.55	2,912.83	3,190.65	2,554.95	2,098.62	1,902.68	1536.44	1443.51	1507.07	1692.65
Net book Value	8,019.97	8,505.07	8,468.02	6,813.14	6,329.22	4,885.73	4709.09	3575.79	4564.66	4338.89

**5) Debtors**

The pre-school did not have any debtors at the year-end.

**6) Creditors**

The pre-school did not have any creditors at the year-end.

**7) Financial Commitments**

The pre-school did not have any outstanding financial contracts or commitments at the year-end.

**SPINNEY PRE-SCHOOL**

England & Wales - Charity number 1087651

---

# Accounts

---

# Accounts 2021 - 2022

Charity No: 1087651



## **Committee 2021 / 2022**

**Chairperson**

**Mrs Beverley Benyon**

**Treasurer**

**Mr Stephen McCormick**

**Secretary**

**Mrs Patricia Evans**

**Committee Members**

**Mrs Sam Ingham  
Ms Christine Howe  
Mrs Doreen Quayle  
Mrs Kate Targett**



## **Report of the trustees for the year ended 31<sup>st</sup> March 2022**

### **Introduction**

The aim of the charity is to provide free pre-school education to children between the ages of two years nine months to four years for a maximum of twenty children, selected by an admissions list. This admissions list operates on a date of birth priority system. Spinney Pre-School was formed in April 2001.

### **Activities of Spinney Pre-School**

Pre School have continued to promote an educational, happy and warm environment ensuring all children are encouraged to continually learn and develop. We have nurtured children's development by catering for individual needs and interests. We have a successful committee who are enthusiastic and supportive in all that they do, we welcomed our new Secretary Mrs Patricia Evans and Mrs Doreen Quayle to our committee.

Staff continue to promote their professional development with two full time staff members of staff and our supply staff holding Paediatric first aid certificates. Two members of Staff are still qualified as Senco's.

We continue to teach children through their interests and topic themes, which included The Hungry Caterpillar, People who help, Nursery Rhymes, Diwali/Autumn/Christmas, Julia Donaldson.

We have continued to develop links with outside agencies, such as St Michaels with St Thomas Church, we had Chicks on Wheels come into Pre School to entertain the children at our Christmas party, one of children's parents came into Pre-School in November to talk to the children all about Diwali. We have links with the Early Years Alliance and the Early Years Partnership Team.

We have continued to develop our outside play area and enhance the continuous provision by adding resources such as cable reels and had a new playhouse built for the children. We have had three allotment squares made outside in the shared access area where we have grown potatoes, wildflowers etc. We have also continued to self-moderate learning areas in order for us to purchase new equipment. The outdoor area is a big success and we are very happy that we can now access outdoor play regularly.

We monitor our practice through the operational plan, the self-assessment for Ofsted and through reports given to us from the Early Years Team and the LA. We also do room area moderation/assessment, weekly/topic evaluations and peer on peer observations to maintain high standards through self-reflection.

We share information with Parents and Carers through diaries and we have reduced Parents meeting due to Covid. Staff put a business plan together every April with objectives for the following year.

Our Facebook page is continuing to be a great success as we have had positive feedback from the Parents/Carers. We have started to put what we will be having for snack on Facebook and emails for the ones that are not on it to inform them, this was a suggestion from a Parent on a Questionnaire we sent out.

Our 30 hour sessions continue to be a great success and the children are benefiting from this.

## **Running of the Pre-School**

### **Income Generation.**

During the previous financial year 2020-21 the local authority funding has amounted to £162,104.74.

This included an overpayment of £80,608.74 from Halton Borough Council, made in January 2021. This was immediately notified to HBC who arranged for this to be repaid in April 2021. During the 2021-22 year the pre-school received local authority grants totalling £76,882.95. This equates to 91% of the pre-school income for the year. (Adjusting for the overpayment). Due to the repayment in the year, there is a deficit of £3725.79 on the Local Authority Grant line for the year – this is to counteract the overstatement from the previous year.

During the 2021-22 year we were able to host a Christmas bingo which raised £1350 for our fund raising which totalled £1370 for the full year. This was a substantial increase over the previous years £762 which was severely curtailed due to COVID.

Parental subs and snack money raised a total of £4,898.20. (This represents 5.8% of the income received).

Also, during the year, the setting received £418.02 charitable donations from Paypal Just Giving & Amazon Smile.

### **Resources Expended**

Wage costs are the largest expenditure item for the pre-school, amounting to £52,939.33 for the three permanent members of staff and temporary covering staff paid on an ad hoc basis. £7109.08, was paid in taxes and NI. The pension's contributions totalled £2,737.40, for the year.

In total employment costs of £62,785.85 were 74.3% of total income.

Total Expenditure of £77,864.48 represents 92.1% of the income received.

During the year our expenditure on electricity and water totalled £1981.05, which is 2.5% of our total expenditure.

During 2021-22 the Pre-School spent £3,096.22 on fixed assets, which equates to 3.7% of income (Included in the LEA income above). This included a replacement staff laptop, Amazon fire tablets, cameras, toys and an outside play house.

The significant items of revenue expenditure are snacks for the children at £1718.31, which is significantly higher than the previous year, due to the COVID school closures of 2020-21. Bookkeeping costs at £974.40 were slightly down from the previous year.

The milk purchases included in the snack figure is reimbursed by the Department of Health. During the year, the Pre-School had milk Re-imburements of £595.02 – this is back to its normal level after being low the previous year due to Covid closures.

Building & Contents insurance came to £1,127.40 which is comparable with the previous year.

Our Chester Zoo trip and transport cost £900.50 – this had been cancelled the previous.

In this year revenue expenditure has been approximately 92.1% of total income, the previous year was artificial low due to the HBC over payment, which was subsequently returned in 2021-22.

This year the Pre-School has made a deficit of £73,947.33 however this needs to be taken in the context that a repayment of £80,608.74 was made in this period which pertained to previous period. Taking this into account the pre-school made an adjusted surplus of £6,661.41 on the year

The closing cash balance for 2021-22 was £100,300.93.  
This is made up of the 2020-21 available balance of £93,639.52 + effective surplus of £6,661.41 to arrive at the balance of £100,300.93 .

This is a sustainable balance for the coming financial year.

#### Governance and Internal Control

The Committee is selected at the Annual General Meeting from nominations, voted on by the residing committee of Parents/Carers and then other interested parties. There is a staff representative at each meeting. Staff cannot be elected on to the committee because they are paid by the committee.

The Committee shall consist of three officers (Chair, Secretary and Treasurer) and not less than two or more than nine elected members and if the Committee so decides not more than three members co-opted by the Committee.

Officers, elected members and co-opted members each have one vote. In the event of a tie the Chair has a second or casting vote.

A quorum shall be not less than half the Committee, including two of the officers. No co-opted members can sit for more than four consecutive years.

The Committee meets at least three times a year plus whenever an issue needs to be resolved. All decisions taken by the Committee are discussed in full and voted on at the meetings.

#### Charity Law and Accounting Standards.

Charity law requires the committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period. In preparing those financial statements the committee have: -

- selected suitable accounting policies and applied them consistently.
- made judgements and estimates that are reasonable and prudent.
- prepared the financial statements on the going concern basis.

The Committee have overall responsibility for ensuring that the charity has appropriate control systems, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity law. The Committee are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee have discussed the issue that a registered Auditor needs to be appointed to verify the yearly accounts and this matter is being dealt with.

Approved by the Trustees on 25/9/22 and signed on their behalf by

Mrs Beverley Benyon (Chairperson)

.....*B. Benyon*.....

## **INDEPENDENT ACCOUNTANTS REPORT TO THE TRUSTEES OF**

### **SPINNEY PRE-SCHOOL**

I report to the trustees on my examination of the financial statements of Spinney Pre-school for the year ended 31 March 2022.

#### **Respective Responsibilities of Trustees and Accountant**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) of the Act.

#### **Basis of Independent Accountants Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



**Giles Mattocks FCA**  
**Independent Examiner**

**Mattocks Grindley**  
**Chartered Accountants**  
**15 Mulberry Avenue**  
**Turnstone Business Park**  
**Widnes**  
**Cheshire**  
**WA8 0WN**

25/9/22

## Receipts and Payments Account for the Year ended 31<sup>st</sup> March 2022

<b>Income</b>			
	Local Authority Grants	76,882.95	
	Local Authority refund	-80,808.74	
	Milk Money	595.02	
	Parental Fees/Snack Money	4,898.20	
	Trip	381.50	
	Fund Raising	1,370.20	
	Charitable Donations	418.02	
	Bank Interest	0.00	
	<b>Total Income</b>	<b>3,917.16</b>	
<b>Expenditure</b>			
	Fixed Assets	3,096.22	
	Salary Costs	52,939.33	
	Tax & NI	7,109.08	
	Pension Contributions	2,737.44	
	Insurance	1,127.40	
	Rental of Mobile Unit	0.00	
	Heating, Lighting & Water	1,981.05	
	Repairs/General	774.87	
	Repairs & Maint.	693.96	
	DBS Checks/Ofsted	139.30	
	Snacks	1,718.31	
	Gardening	34.80	
	Materials – Stationery	348.86	
	Materials – Art	216.08	
	Materials – Cleaning	390.20	
	Consumable's pc/printer	141.38	
	Consumables	249.80	
	Clothing	24.48	
	Gifts	658.36	
	Reg Charity Donations	0.00	
	Book Keeping Fees	974.40	
	Legal fees	0.00	
	Information Commission	35.00	
	Umbrella Licence (Media)	104.83	
	Entertaining	26.50	
	Educational Visitor	190.00	
	General Expenses	67.20	
	Postage	15.84	
	Internet Website & Software	554.20	
	Telephone	320.05	
	Photography	6.86	
	Journals	84.00	
	Training	30.00	
	School Trip	900.50	
	Health & Safety	170.68	
	First Aid	3.50	
	<b>Total Expenditure</b>	<b>77,864.48</b>	
	<b>Surplus / (Deficit) for the year</b>	<b>-73,947.33</b>	

### Movement on Reserves at 31<sup>st</sup> March 2021

Current assets	Opening Balance	Closing Balance	Change
Cash at Bank	174,233.29	100,284.96	-73,948.33
Cash at Hand	14.97	15.97	1.00
Surplus / (Deficit)	174,248.26	100,300.93	-73,947.33
Restricted Fund	0.00	0.00	0.00
<b>Total</b>	<b>174,248.26</b>	<b>100,300.93</b>	<b>-73,947.33</b>

**Notes forming part of the financial statements for the year ended 31 March 2022.**

**1) Accounting Policies**

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, and with applicable accounting standards. These financial statements are drawn up on the historical cost accounting basis.

**b) Status**

Spinney Pre-School is a registered charity, No. 1087651.

**c) Fund Accounting**

All restricted funds have now been used and the balance is now zero.

All other funds were unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**d) Income Resources**

All income resources are included in the Statement of Financial Affairs when the charity is legally entitled to the income and can be quantified with reasonable accuracy.

**e) Resources Expended**

All expenditure is accounted for on a receipts and payments basis, consistent for charity with a Gross Income or total expenditure over £10,000 (but with gross income not over £100,000) in the relevant financial year.

**f) Tangible Fixed Assets and Depreciation**

All assets purchased by the pre-school have been included in the valuations. Items that have been donated have been excluded because of the difficulty of assigning a historical value.

An estimated economic life of the assets has been assumed to be three years.

**2) Donations and Gifts**

	<b>2021-2022</b>
<b>Lottery Grants</b>	<b>0.00</b>
<b>Corporate Donors</b>	<b>0.00</b>
<b>Private Donations</b>	<b>0.00</b>
	<b>0.00</b>

**3) Staff Costs Trustees Remuneration**

No trustees received any emoluments during the year.

	<b>2021-2022</b>
	<b>£</b>
<b>Salaries</b>	<b>52,939.33</b>
<b>Social Security Costs</b>	<b>7,109.08</b>
<b>Pension Contributions</b>	<b>2,737.44</b>
	<b>62,785.85</b>

**4) Tangible Fixed Assets**

Due to the small size of the pre-school all items of spending on fixed assets have been accounted for. For depreciation purposes a useful life of three years has been assumed for these items.

Fixed Assets	2012-13	2013-14	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Original	10,857.40	8,647.23	6,019.97	6,505.07	5,488.02	6,613.14	6,328.22	4885.73	4708.09	3575.79
Additions	893.84	3,161.29	3,467.93	4,923.56	1,896.09	2,011.79	899.19	1788.80	719.21	3695.93
Disposals / w/off	80.00	800.00	398.00	868.96	156.00	480.00	400.00	400.00	490.00	600.00
At Year End	11,178.02	10,728.82	11,417.90	12,528.63	9,386.09	9,427.84	6,798.41	6245.63	5019.30	6071.72
Depreciation	3,131.80	2,788.55	2,912.83	3,190.65	2,554.95	2,088.62	1,862.68	1596.44	1443.51	1507.67
Net book Value	8,047.23	8,018.97	8,505.07	8,468.02	6,813.14	6,329.22	4,885.73	4708.09	3575.79	4584.68

**5) Debtors**

The pre-school did not have any debtors at the year-end.

**6) Creditors**

The pre-school did not have any creditors at the year-end.

**7) Financial Commitments**

The pre-school did not have any outstanding financial contracts or commitments at the year-end.

**SPINNEY PRE-SCHOOL**

England & Wales - Charity number 1087651

---

# Accounts

---

# Accounts 2020 - 2021

Charity No: 1087651



**Committee 2020 / 2021**

Chairperson

Mrs Beverley Benyon

Treasurer

Mr Stephen McCormick

Secretary

Committee Members

Mrs Sam Ingham  
Ms Christine Howe  
Mrs Nichola Macfarlane  
Mrs Kate Targett



### Introduction

The aim of the charity is to provide free pre-school education to children between the ages of two years nine months to four years for a maximum of twenty children, selected by an admissions list. This admissions list operates on a date of birth priority system. Spinney Pre-School was formed in April 2001.

### Activities of Spinney Pre-School

In March 2020, Pre School closed temporarily due to the COVID 19 pandemic in line with Government Guidelines. We re-opened in September 2020 for our 3 existing children and 13 of our new September intake. We have continued to promote an educational, happy and warm environment ensuring all children are encouraged to continually learn and develop. We have nurtured children's development by catering for individual needs and interests.

We have a successful Committee who are enthusiastic and supportive in all that they do. In October we welcomed our New Chairperson Mrs Beverly Benyon, to the Committee. Beverly has a background in early years education having previously been a Primary school teacher and has over 30 years' experience in the EYFS and has worked as a Specialist Leader in Education for the EYFS and Phonics, as well as supported a number of Halton Primary Schools with mathematics. We would also like to thank our previous Chairperson, Mr. Christopher McGinty, and Secretary Mrs. Sue McGinty for their many years of service to the pre-school. (The secretary role is still to be filled – at year end).

Staff continue to promote their professional development, with two full time members of staff and our Supply holding Paediatric first aid certificates. Two members of Staff are still qualified as Senco's. During the enforced COVID lockdown, we enrolled in "Noodle Now" which is an online training resource to enable the staff to do online CPD courses.

We continue to teach children through their interests and topic themes, which included 'All about Me', 'Owl Babies', 'Winter' and 'Traditional Tales'.

We have continued to develop links with outside agencies such as St Michaels with St Thomas Church, but unfortunately due to COVID 19, we haven't been able to have visitors in Pre-School. Just before Christmas we had a lovely zoom call from 'Tinsel the Elf'. We have links with the Early Years Alliance and the Early Years Partnership Team.

We have continued to develop our outside play area and enhance the continuous provision by adding resources such as cable reels etc. We have moved one side of the fence to extend the playground and had a climbing cube made, this is an excellent piece of equipment as the children are now able to jump, crawl and climb. We have also recently had built, at the front of the building, a new planting area with 3 large planters designed for easy access for the children to be able to plant seeds and plants. This will benefit the children hugely with both their Physical and Understanding the World Development. We have also continued to self-moderate learning areas, in order for us to purchase new equipment. The outdoor area is a big success, and we are very happy that we can now access outdoor play and PE regularly.

We monitor our practice through the operational plan, the self-assessment for Ofsted and through reports given to us from the Early Years Team and the PLA. We also do room area moderation/assessment, weekly/topic evaluations and peer on peer observations to maintain high standards through self-reflection.

We share information with Parents and Carers through diaries, however, we have reduced Parent's meetings due to Covid. Staff put a business plan together every April with objectives for the following year.

Our Facebook page is a great success as we continue to have positive feedback from the Parents/Carers.

Our 30-hour sessions are continuing to be a great success and the children are benefiting from these.

This is an exciting time for Pre School as we continue to move forward offering provision that is outstanding for the children in our care.

## Running of the Pre-School

### Income Generation.

During the financial year 2020-21 the local authority funding has amounted to £162,104.74. (This represents 96.39% of the income received - which was for the provision of child places). This included an overpayment of £80,608.74 from Halton Borough Council, made in January 2021. This was immediately notified to HBC who arranged for this to be repaid in April 2021.

During the 2020-21 financial year we have not been able to generate our usual amount of fundraising from our Christmas and Easter bingos and any other ad-hoc activities during the year, due to COVID restrictions and enforced closure. The fundraising money raised in the previous year has been used to revamp the outdoor area including fencing, painting, and a climbing cube. During the year we raised £761.90 but spent out £2,903.39 on the outdoor projects for which we raised funds last year.

Parental subs and snack money raised a total of £4,009.90, this is a much lower figure than previous years and is due to the pre-school closure from March to September due the COVID 19 pandemic. (This represents 2.4% of the income received).

Also, during the year, the setting received £500.00 charitable donation from Tesco.

### Resources Expended

Wage costs are the largest expenditure item for the pre-school, amounting to £48,071.05 for the three permanent members of staff and temporary covering staff paid on an ad hoc basis. £7,431.71, was paid in taxes and NI. The pension's contributions totalled £2,548.90, for the year.

In total employment costs of £58,051.66 were 34.51% of total income.

Total Expenditure of £78,444.96 represents 46.65% of the income received.

Due to the change in status of St. Michael with St. Thomas C of E Primary School to an academy we have been forced into extraordinary expenditure as a consequence. Previously we paid a rental to Halton Borough Council for the rental of the building which included electricity and water facilities. Due to this change we will now pay a peppercorn rental to our local Church; this has incurred legal fees of £3250.00 and is still ongoing with the local Diocese. £250 fees were also paid to the Land Registry in conjunction with the lease agreement.

We have also been required to install our own independent electrical supply, which has involved considerable expense to install, which has increased our repairs bill for the year to £3769.04. ( £3035.50 for the electrical installation). The electricity was connected in December 2020 and we will be incurring electricity costs from the new year. During 2020-21 we paid the School for a proportion of their electric and water bills, which is a new cost for the year.

During 2020-21 the Pre-School spent £710.21 on fixed assets, which equates to 0.42% of income (Included in the LEA income above).

Gardening costs included the construction of large wooden planters at the front of the building – this will enable the children to do lots of planting and will develop their Understanding of the World and Physical Development.

The significant items of revenue expenditure are snacks for the children at £994.73 and Bookkeeping at £1,014.72. Snack expenditure is lower this year due to the enforced Covid closure. (The bookkeeping fees include payments for payroll services, preparation of accounts and accountancy fees for certifying the accounts).

Training costs during the year included an element for online training CPD courses and Paediatric First Aid courses.

The milk purchases included in the snack figure is reimbursed by the Department of Health. During the year, the Pre-School had milk Re-imburements of £245.52 – this is a significant reduction on the previous year.

Building & Contents insurance came to £1,116.36 which is comparable with the previous year.

We received refunds for coach travel from Anthony's Travel for the cancellation of the Chester Zoo trip, that had been pre-booked in the previous financial year – this totalled £550.

In this year revenue expenditure has been approximately 46.64% of total income.

This year the Pre-School has made a surplus of £89,727.10.

This is an artificially inflated figure due to an overpayment made by Halton Borough Council, which was repaid in April 2021. By adjusting for this overpayment of £80,608.74 the pre-school made a real surplus of £9,118.36. This represented 10.84% of the adjusted total income received in the year. (£84,109.93 adjusted - £74,991.57 = £9,118.36).

The closing cash balance for 2020-21 was £174,248.26.

However, this is an artificially inflated value due to an overpayment from Halton Borough Council of £80,608.74 – this was repaid in April 2021.

By adjusting for this, the available balance is £93,639.52 which is still a sustainable figure for the coming year, provided the take up of the thirty hours continues in a similar manner the pre-school is sustainable for the coming financial year.

#### Governance and Internal Control

The Committee is selected at the Annual General Meeting from nominations, voted on by the residing committee of Parents/Carers and then other interested parties. There is a staff representative at each meeting. Staff cannot be elected on to the committee because they are paid by the committee.

The Committee shall consist of three officers (Chair, Secretary and Treasurer) and not less than two or more than nine elected members and if the Committee so decides not more than three members co-opted by the Committee.

Officers, elected members and co-opted members each have one vote. In the event of a tie the Chair has a second or casting vote.

A quorum shall be not less than half the Committee, including two of the officers. No co-opted members can sit for more than four consecutive years.

The Committee meets at least three times a year plus whenever an issue needs to be resolved. All decisions taken by the Committee are discussed in full and voted on at the meetings.

**Charity Law and Accounting Standards.**

Charity law requires the committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period. In preparing those financial statements the committee have: -


- selected suitable accounting policies and applied them consistently.
- made judgements and estimates that are reasonable and prudent.
- prepared the financial statements on the going concern basis.

The Committee have overall responsibility for ensuring that the charity has appropriate control systems, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity law. The Committee are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee have discussed the issue that a registered Auditor needs to be appointed to verify the yearly accounts and this matter is being dealt with.

Approved by the Trustees on 11/8/11 and signed on their behalf by

Mrs Beverley Benyon (Chairperson)

  
.....

## Receipts and Payments Account for the Year ended 31<sup>st</sup> March 2021

Income			
	Local Authority Grants		162,104.74
	Milk Money		245.52
	Parental Fees/Snack Money		4,009.90
	Trip		550.00
	Fund Raising		761.90
	Charitable Donations		500.00
	Bank Interest		0.00
	<b>Total Income</b>		<b>168,172.06</b>
Expenditure			
	Fixed Assets	710.21	
	Salary Costs	48,071.05	
	Tax & NI	7,431.71	
	Pension Contributions	2,548.90	
	Insurance	1,116.36	
	Rental of Mobile Unit	0.00	
	Heating, Lighting & Water	885.63	
	Repairs/General	6,307.43	
	Repairs & Maint.	0.00	
	DBS Checks/Ofsted	131.20	
	Snacks	994.73	
	Gardening	1,154.41	
	Materials – Stationery	336.53	
	Materials – Art	147.39	
	Materials – Cleaning	348.89	
	Consumable's pc/printer	303.24	
	Consumables	130.78	
	Clothing	0.00	
	Gifts	410.15	
	Reg Charity Donations	0.00	
	Book Keeping Fees	1,014.72	
	Legal fees	3,500.00	
	Information Commission	35.00	
	Umbrella Licence (Media)	101.77	
	Entertaining	59.00	
	Educational Visitor	0.00	
	General Expenses	67.20	
	Postage	6.28	
	Internet Website & Software	849.44	
	Telephone	633.44	
	Photography	0.00	
	Journals	84.00	
	Training	485.00	
	School Trip	0.00	
	Health & Safety	166.52	
	First Aid	48.98	
	<b>Total Expenditure</b>	<b>78,444.96</b>	
	<b>Surplus / (Deficit) for the year</b>		<b>+89,727.10</b>

### Movement on Reserves at 31<sup>st</sup> March 2021

Current assets	Opening Balance	Closing Balance	Change
Cash at Bank	84,491.74	174,233.29	89,741.55
Cash at Hand	29.42	14.97	-14.45
Surplus / (Deficit)	<b>84,521.16</b>	<b>174,248.26</b>	<b>89,727.10</b>
Outstanding creditor	0	(80,608.74)	(80,608.74)
<b>Total</b>	<b>84,521.16</b>	<b>93,639.52</b>	<b>9,118.36</b>

1) Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, and with applicable accounting standards. These financial statements are drawn up on the historical cost accounting basis.

b) Status

Spinney Pre-School is a registered charity, No. 1087651.

c) Fund Accounting

All restricted funds have now been used and the balance is now zero.

All other funds were unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

d) Income Resources

All income resources are included in the Statement of Financial Affairs when the charity is legally entitled to the income and can be quantified with reasonable accuracy.

e) Resources Expended

All expenditure is accounted for on a receipts and payments basis, consistent for charity with a Gross income or total expenditure over £10,000 (but with gross income not over £100,000) in the relevant financial year.

f) Tangible Fixed Assets and Depreciation

All assets purchased by the pre-school have been included in the valuations. Items that have been donated have been excluded because of the difficulty of assigning a historical value.

An estimated economic life of the assets has been assumed to be three years.

2) Donations and Gifts

	2020-2021
Lottery Grants	0.00
Corporate Donors	500.00
Private Donations	0.00
	<u>500.00</u>

3) Staff Costs Trustees Remuneration

No trustees received any emoluments during the year.

	2020-2021
	£
Salaries	48,071.05
Social Security Costs	7,431.71
Pension Contributions	2,548.90
	<u>58,051.66</u>

#### 4) Tangible Fixed Assets

Due to the small size of the pre-school all items of spending on fixed assets have been accounted for. For depreciation purposes a useful life of three years has been assumed for these items.

Fixed Assets	2010-11	2011-12	2012-13	2013-14	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Balwd	11,287.17	9,590.32	10,857.40	8,047.23	8,019.97	8,505.07	8,488.02	8,813.14	8,329.22	4885.73	4709.09
Additions	2,983.72	5,878.95	993.84	3,181.29	3,457.83	4,023.96	1,650.99	2,011.70	888.19	1789.99	710.21
Disposals / w'off	702.00	664.77	60.00	500.00	580.00	999.96	150.00	490.00	400.00	400.00	400.00
At Year End	13,280.89	14,802.80	11,179.82	10,729.52	11,417.80	12,529.63	9,368.99	8,427.84	8,798.41	6245.53	5019.30
Depreciation	3,660.67	3,145.10	3,131.80	2,708.56	2,912.83	3,190.85	2,554.95	2,096.62	1,902.88	1536.44	1443.51
Net book Value	9,590.32	10,857.40	8,047.23	8,019.97	8,505.07	8,488.02	8,813.14	6,329.22	4,885.73	4709.09	3575.79

#### 5) Debtors

The pre-school did not have any debtors at the year-end.

#### 6) Creditors

The pre-school did have a creditor outstanding at the year-end of £80,608.74 to Halton Borough Council. This was an overpayment which was paid back in April 2021

#### 7) Financial Commitments

The pre-school did not have any outstanding financial contracts or commitments at the year-end.

## Receipts and Payments Account for the Year ended 31<sup>st</sup> March 2021

### Income

Local Authority Grants	162,104.74
Milk Money	245.52
Parental Fees/Snack Money	4,009.90
Trip	550.00
Fund Raising	761.90
Charitable Donations	500.00
Bank Interest	0.00
<b>Total Income</b>	<b>168,172.06</b>

### Expenditure

Fixed Assets	710.21
Salary Costs	48,071.05
Tax & NI	7,431.71
Pension Contributions	2,548.90
Insurance	1,116.36
Rental of Mobile Unit	0.00
Heating, Lighting & Water	885.63
Repairs/General	6,307.43
Repairs & Maint.	0.00
DBS Checks/Ofsted	131.20
Snacks	994.73
Gardening	1,154.41
Materials – Stationery	336.53
Materials – Art	147.39
Materials – Cleaning	348.89
Consumable's pc/printer	303.24
Consumables	130.78
Clothing	0.00
Gifts	410.15
Reg Charity Donations	0.00
Book Keeping Fees	1,014.72
Legal fees	3,500.00
Information Commission	35.00
Umbrella Licence (Media)	101.77
Entertaining	59.00
Educational Visitor	0.00
General Expenses	67.20
Postage	6.28
Internet Website & Software	849.44
Telephone	633.44
Photography	0.00
Journals	84.00
Training	485.00
School Trip	0.00
Health & Safety	166.52
First Aid	48.98
<b>Total Expenditure</b>	<b>78,444.96</b>
<b>Surplus / (Deficit) for the year</b>	<b>+89,727.10</b>

### Movement on Reserves at 31<sup>st</sup> March 2021

Current assets	Opening Balance	Closing Balance	Change
Cash at Bank	84,491.74	174,233.29	89,741.55
Cash at Hand	29.42	14.97	-14.45
Surplus / (Deficit)	84,521.16	174,248.26	89,727.10
Outstanding creditor	0	(80,808.74)	(80,808.74)
<b>Total</b>	<b>84,521.16</b>	<b>93,639.52</b>	<b>9,118.36</b>

1) Accounting Policies

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" 2005, and with applicable accounting standards. These financial statements are drawn up on the historical cost accounting basis.

b) Status

Spinney Pre-School is a registered charity, No. 1087651.

c) Fund Accounting

All restricted funds have now been used and the balance is now zero.

All other funds were unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

d) Income Resources

All income resources are included in the Statement of Financial Affairs when the charity is legally entitled to the income and can be quantified with reasonable accuracy.

e) Resources Expended

All expenditure is accounted for on a receipts and payments basis, consistent for charity with a Gross income or total expenditure over £10,000 (but with gross income not over £100,000) in the relevant financial year.

f) Tangible Fixed Assets and Depreciation

All assets purchased by the pre-school have been included in the valuations. Items that have been donated have been excluded because of the difficulty of assigning a historical value.

An estimated economic life of the assets has been assumed to be three years.

2) Donations and Gifts

	2020-2021
Lottery Grants	0.00
Corporate Donors	500.00
Private Donations	0.00
	<u>500.00</u>

3) Staff Costs Trustees Remuneration

No trustees received any emoluments during the year.

	2020-2021
	£
Salaries	48,071.05
Social Security Costs	7,431.71
Pension Contributions	2,548.90
	<u>58,051.66</u>

#### 4) Tangible Fixed Assets

Due to the small size of the pre-school all items of spending on fixed assets have been accounted for. For depreciation purposes a useful life of three years has been assumed for these items.

Fixed Assets	2010-11	2011-12	2012-13	2013-14	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Balance	11,287.17	9,596.32	10,657.40	8,047.23	8,019.97	8,505.07	8,468.02	8,813.14	6,328.22	4885.73	4700.09
Additions	2,983.72	5,078.95	893.64	3,181.29	3,457.93	4,023.56	1,950.00	2,011.70	999.19	1788.99	710.21
Disposals / w'off	700.00	664.77	60.00	500.00	500.00	999.99	190.00	400.00	400.00	400.00	400.00
At Year End	13,250.89	14,002.50	11,178.02	10,728.52	11,417.90	12,528.63	9,368.09	8,427.84	6,786.41	6245.53	5019.30
Depreciation	3,660.57	3,146.10	3,131.80	2,708.66	2,912.83	3,190.66	2,654.95	2,098.62	1,902.88	1538.64	1443.51
Net book Value	9,590.32	10,857.40	8,047.23	8,019.97	8,505.07	8,468.02	8,813.14	6,328.22	4,885.73	4708.09	3575.79

#### 5) Debtors

The pre-school did not have any debtors at the year-end.

#### 6) Creditors

The pre-school did have a creditor outstanding at the year-end of £80,608.74 to Halton Borough Council. This was an overpayment which was paid back in April 2021

#### 7) Financial Commitments

The pre-school did not have any outstanding financial contracts or commitments at the year-end.

## **INDEPENDENT ACCOUNTANTS REPORT TO THE TRUSTEES OF**

### **SPINNEY PRE-SCHOOL**

I report to the trustees on my examination of the financial statements of Spinney Pre-school for the year ended 31 March 2021.

#### **Respective Responsibilities of Trustees and Accountant**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) of the Act.

#### **Basis of Independent Accountants Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

**Giles Mattocks FCA  
Independent Examiner**

**Bramwell Morris  
Chartered Accountants  
18 Mulberry Avenue  
Turnstone Business Park  
Widnes  
Cheshire  
WA8 0WN**