

Pennymoor Preschool Nursery

Independent Examiners Report to The Trustees

For the period 1st January to 31st December 2020

Governing Document
October 2002

Constitution Adopted 17

Charity Number
2003

1101330 Registered 30th December

Operating Name

Pennymoor Preschool Nursery

Operational Address

Pennymoor Community Centre
26 Pennymoor Road
Wilnecote
Tamworth
Staffs
B77 4LG

Trustees

Mrs Dorothy Bronwin David
24 Lothersdale
Stoneydelph
Tamworth
B77 4HT

Jenna Spencer
15 Raygill
Stoneydelph
Tamworth
Staffs
B77 4JY

Patsy McCormick
10 Milburn
Stoneydelph, Tamworth Staffs. B77

4JD

Michelle Williams
65 Carlcroft
Stoneydelph
Tamworth
Staffs.
B77 4ND

Bankers	Lloyds Bank George Street Tamworth Staffs
Independent Examiner	Rita Sippitts 15 Castle Close Glascote Tamworth Staffs B77 3EH

Background

The Pennymoor Preschool Nursery was formed to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (A) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability.
- (B) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- (C) Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

This Annual Report and Financial Statements cover the Year from 1st January to 31st December 2020

Funding

Funds are obtained mainly from Government Grants and Parental Nursery Fees, although some fundraising takes place every year.

Independent Examiners Report to The Trustees of Pennymoor Preschool Nursery

I report on the accounts of the Trust for the year ended 31st December 2020 which are set out on pages 4 to 6

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 part 8 section 145 and 152 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts (under section 145 and 152 of the 2011 Act);
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 and 152) of the 2011 Act); and
- ☐ to state whether particular matters have come to my attention.

Basis of examiner's statement

My 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my 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 145 and 152 Act; and
 - ☐ to prepare accounts which accord with the accounting records and comply with accounting requirements of the 2011 Act

have not been met

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

Rita Sippitts M.A.A.T.
15 Castle Close
Glascote, Tamworth, Staffs. B77 3EH

22nd August 2021

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2004

Notes		Unrestricted £	Restricted £
	<u>Receipts</u>		
	Grants	22,952	7,600
	Fees	8,584	-
	Fundraising	1,099	-
	Milk Refund	512	-
	Training Fee	10	-
	Net Interest	7	-
	Total Receipts	33,164	7,600
	<u>Payments</u>		
	<u>Support Costs</u>		
	Rent	2,614	
	Staffing	28,997	
	Insurance	324	
5	Activities	506	
	Milk	246	
	Refreshments	330	
	Stationary	183	
	Phone	20	
	Sundries/Petty Cash	368	
4	Fees Refunded	192	
	Training	5	
		33,785	-
	<u>Affiliation Costs</u>		
	PLA AGM (County)	24	
	PLA AGM (Local)	44	
		68	-
	<u>Other Expenditure</u>		
3	Compensation Paid	1,000	
	Eurolawline	1,316	
	Book Keeping	378	
	Toys/Equipment		5,810
	Photocopier	70	
		2,764	5,810
	Total Payments	36,617	5,810

Notes		Unrestricted £	Restricted £
	Net Receipts (payments) for Year	(3,453)	1,790
1	Bank Balance B/F from previous non Charity Pre-school	2,205	0
2 & 6	Bank Balance C/F	(1,248)	*1,790

- 1 Pennymoor Pre-School Nursery's constitution was adopted in 17 October however it was not registered as a charity until 30 December 2003. The account balance was transferred to the new charity, who have continued same account.
- 2 Unrestricted and Restricted funds are deposited into the current account the Nursery's only bank account.
- 3 Compensation Payment to former member of staff Y Jones as an out of court settlement.
- 4 These fees were refunded to the foster parent because they were claimed paid by Social Services for foster children in their care.
- 5 Activities include Christmas, Easter, Halloween, Pantomime, Coach Travel
- 6 Represents a grant from Pennymoor Action Trust to buy specialist toys for Nursery. At 30 December 2004 Pennymoor Pre-School Nursery held restricted funds of £1790 for this purpose.
- 7 No Trustee expenses were claimed.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2004

Notes		Unrestricted £	Restricted £
1	Cash Funds/Current Account	(1,507)	*1790
	<u>Fixed Assets (at cost)</u>		
	Furniture	950	
	Play Equipment	3,195	
	Computer/Accessories	750	
	Photocopier	100	
	Kitchen Equipment	480	
	First Aid Equipment	100	
		5,575	-
	<u>Creditors</u>		
	Accountancy Fees	125	
	Independent Examination Fee	175	
		300	-

1 These represent funds received where the donor imposes restrictions on that are narrower than the general objects of the charity.

As at 30 December 2004 Pennymoor Pre-School Nursery held restricted £1,790

As Follows

Pennymoor Association Trust for purchase of play equipment

The Receipts and payments Accounts set out on pages 4 to 6 were approved by Trustees on 2005.

And signed on their behalf by:

* *Refers to relevant account notes*

Total
£

30,552
8,584
1,099
512
10
7

40,764

33,785

68

8,574

42,427

Total
£

(1,663)

2,206

543

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Total
£

(1,507)

950
3,195
750
100
480
100

5,575

125
175

300

spending

funds of

£

1,790

oved by the

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2005

Notes	2005		20
	Unrestricted	Restricted	Unrestricted
	£	£	£
<u>Receipts</u>			
Grants	21492		22,952
Fees	11043		8,584
Fundraising	387		1,099
Milk Refund	407		512
Training Fee			10
Net Interest	6		7
5 Loan(PAT)	1600		
Loan(PAT)	1350		
Total Receipts	36285	0	33,164
<u>Payments</u>			
<u>Support Costs</u>			
Rent	3710		2,614
Staffing	27139		28,997
Insurance	327		324
2 Activities	552		506
Milk	306		246
Refreshments	306		330
Stationary	40		183
Phone			20
Sundries/Petty Cash	152		368
Fees Refunded			192
Training	11		5
	32543	0	33,785
<u>Affiliation Costs</u>			
PLA AGM (County)	0	0	24
PLA AGM (Local)	0	0	44
	0	0	68
<u>Other Expenditure</u>			
Compensation Paid			1,000
Eurolawline	1128		1,316
Book Keeping	378		378
Toys/Equipment			
Photocopier		207	70
Ofsted	11		
Health Check	14		
Accountancy Fees	125		
Independent Examination Fee	175		
	1831	207	2,764
Total Payments	34374	207	36,617

Notes	Unrestricted £	Restricted £	Unrestricted £
Net Receipts (payments) for Year	311	-207	(3,453)
Bank Balance B/F	-1248	1790	2,205
1 Bank Balance C/F	-937	1583	(1,248)

1 Unrestricted and Restricted funds are deposited into current account, which is the Nursery's only bank account.

2 Activities include Christmas, Easter, Halloween, Pantomime, Coach Travel etc.

3 Represents a grant from Pennymoor Action Trust to buy specialist toys for the Nursery.
At 30th December 2005 Pennyoor Pre-School Nursery held restricted funds of £1583 for this purpose.

4 No Trustee expenses were claimed.

5 A loan of £1350 has been made to Pennymoor Pre-School until Grant Funds are received. .
A similar loan was made earlier in the year.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2005

Notes	Unrestricted £	Restricted £	Unrestricted £
1			
Cash Funds/Current Account	-937	1583	(1,507)
<u>Fixed Assets (at cost)</u>			
Furniture	950		950
Play Equipment	3195		3,195
Computer/Accessories	750		750
Photocopier	100		100
Kitchen Equipment	480		480
First Aid Equipment	100		100
	5575		5,575
<u>Creditors</u>			
Accountancy Fees	125		125
Independent Examination Fee	175		175
	300		300

1 These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2005 Pennymoor Pre-School Nursery held restricted funds of £1,583

As Follows

Pennymoor Association Trust for purchase of play equipment

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the acting Trustees on 22nd June 2006.

And signed on their behalf by:

* Refers to relevant account notes

04

Restricted
£

7,600

-
-
-
-
-

7,600

-

-

5,810

5,810

5,810

Restricted
£

1,790

0

***1,790**

int.

Restricted
£

*1790

-

-

£

1583

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2006

Notes	2006	
	Unrestricted	Restricted
	£	£
<u>Receipts</u>		
Grants	20525	
Fees	11137	
Fundraising	515	
School Trip	110	
Photograph Commission	22	
Milk Refund	197	
Refund	50	
Donation	30	
Training Fee	0	
Net Interest	1	
5 Loan(PAT)	300	
5 Loan(PAT)	500	
Total Receipts	33387	0
<u>Payments</u>		
<u>Support Costs</u>		
Rent	3181	
Staffing	28540	
Insurance	331	
2 Activities	328	
Milk	250	
Refreshments	316	
Stationary/Computer Recycables	163	
Sundries/Petty Cash	185	
Training	0	
	33294	0
<u>Affiliation Costs</u>		
PLA AGM (County)	0	0
PLA AGM (Local)	0	0
	0	0
<u>Other Expenditure</u>		
Eurolawline	0	
Book Keeping	326	
3 Toys/Equipment		325
Photocopier		
Ofsted	11	
Health Check	0	
Gifts	30	
Accountancy Fees	125	
Independent Examination Fee	175	
	667	325
Total Payments	33961	325

Notes	Unrestricted £	Restricted £
Net Receipts (payments) for Year	-574	-325
Bank Balance B/F	-937	1583
1 Bank Balance C/F	-1511	1258

1 Unrestricted and Restricted funds are deposited into current account, which is the Nursery's c

2 Activities include Christmas, Easter, Halloween, Pantomime, Coach Travel etc.

3 Represents a grant from Pennymoor Action Trust to buy speialist toys for the Nursery.
At 30th December 2006 Pennyoor Pre-School Nursery held restricted funds of £1258
for this purpose.

4 No Trustee expenses were claimed.

5 A loan of £800 has been made to Pennymoor Pre-School until Grant Funds are received.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2006

Notes		Unrestricted £	Restricted £
1	Cash Funds/Current Account	-1511	1258
	<u>Fixed Assets (at cost)</u>		
	Furniture	950	
	Play Equipment	3195	
	Computer/Accessories	750	
	Photocopier	100	
	Kitchen Equipment	480	
	First Aid Equipment	100	
		<hr/> 5575	
	<u>Creditors</u>		
	Accountancy Fees	125	
	Independent Examination Fee	175	
		<hr/> 300	

- 1** These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2006 Pennymoor Pre-School Nursery held restricted funds of £1,258

As Follows

Pennymoor Association Trust for purchase of play equipment

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 30 April 2007

And signed on their behalf by:

* Refers to relevant account notes

2005	
Unrestricted	Restricted
£	£
21,492	
11,043	
387	
-	
-	
407	
-	
-	
-	
6	
1,600	
1,350	
36,285	-

3,710	
27,139	
327	
552	
306	
306	
40	
152	
11	
32,543	-

-	
-	
-	-

1,128	
378	
	207
11	
14	
-	
125	
175	
1,831	207
34,374	207

Unrestricted £	Restricted £
311	-207
-1,248	1,790
-937	1,583

only bank account.

Unrestricted £	Restricted £
(937)	1,583

950	
3,195	
750	
100	
480	
100	
5,575	-

125	
175	
300	-

£
1258

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2007

Notes	2007	
	Unrestricted	Restricted
	£	£
<u>Receipts</u>		
Grants	36346	
Fees	10725	
Fundraising	399	
School Trip	262	
Photograph Commission	69	
Milk Refund	476	
Refund	1120	
Donation	116	
Training Fee	0	
Concessionary Wages		4188
Net Interest	111	
5 Loan(PAT)	0	
5 Loan(PAT)	0	
Total Receipts	49624	4188
<u>Payments</u>		
<u>Support Costs</u>		
Rent	3233	
Staffing	25838	4188
Insurance	404	
2 Activities	814	
Milk	278	
Refreshments	316	
Stationary/Computer Recycables	256	
Phone	283	
Sundries/Petty Cash	745	
Training	0	
	32167	4188
<u>Affiliation Costs</u>		
PLA AGM (County)	17	
PLA AGM (Local)	29	
	46	
<u>Other Expenditure</u>		
Eurolawline	0	
Book Keeping	340	
3 Toys/Equipment	2267	1258
Building Materials	810	
PAT testing	78	
Travel Expenses	2230	
T Shirts	370	
Trip Refunds	80	
Ofsted	14	
Health Check	10	

Gifts	40	
Accountancy Fees	250	
Independent Examination Fee	350	
	<u>6839</u>	<u>1258</u>
Loan Repayments	800	
Total Payments	<u>39852</u>	<u>5446</u>

Notes	Unrestricted £	Restricted £
Net Receipts (payments) for Year	9772	-1258
Bank Balance B/F	-1511	1258
1 Bank Balance C/F	<u>8261</u>	<u>0</u>

- 1** Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.
- 2** Activities include Christmas, Easter, Halloween, Pantomime, Coach Travel e
- 3** Represents a grant from Pennymoor Action Trust to buy speialist toys for th
At 30th December 2007 Pennyoor Pre-School Nursery held no restricted fur
- 4** No Trustee expenses were claimed.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2007

Notes		Unrestricted £	Restricted £
1	Cash Funds/Current Account	1091.92	
	Business Account	7169.58	
	<u>Fixed Assets (at cost)</u>		
	Furniture	950	
	Play Equipment	6719	
	Computer/Accessories	750	
	Photocopier	100	
	Kitchen Equipment	480	
	First Aid Equipment	100	
		<hr/> 9099	
	<u>Creditors</u>		
	Accountancy Fees	125	
	Independent Examination Fee	175	
		<hr/> 300	

- 1** These represent funds received where the donor imposes restrictions on sp that are narrower than the general objects of the charity.

As at 30 December 2007 Pennymoor Pre-School Nursery held no restricted

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approve

the Trustees on 14th March 2007

And signed on their behalf by:

** Refers to relevant account notes*

2006	
Unrestricted	Restricted
£	£

20525
 11137
 515
 110
 22
 197
 50
 30
 0
 0
 1
 300
 500

33387	0
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3181
 28540
 331
 328
 250
 316
 163
 0
 185
 0

33294	0
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0	0
0	0
0	0

0	
326	
0	325
0	
0	
0	
0	
0	
11	
0	

	30	
	125	
	175	
	<hr/>	<hr/>
	667	325
	<hr/>	<hr/>
	33961	325
	<hr/>	<hr/>

Unrestricted	Restricted
£	£
-574	-325
-937	1583
<hr/>	<hr/>
-1,511	1,258
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Unrestricted <u>£</u>	Restricted <u>£</u>
-1511	1258

950
3195
750
100
480
100
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5575

125
175
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300

ending

funds.

£

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PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2008

Notes	2008		2007	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
<u>Receipts</u>				
3 Grants	16646	10404	36346	
Fees	15486		10725	
Fundraising	231		399	
School Trip	429		262	
Photograph Commission	45		69	
Milk Refund	304		476	
Refund	0		1120	
Donation	0		116	
Training Fee	0		0	
Concessionary Wages	0			4188
Sundry Income	1094			
Gross Interest	112		111	
Total Receipts	34347	10404	49624	4188

Payments**Support Costs**

Rent	2001		3233	
Staffing	34782		25838	4188
Insurance	458		404	
2 Activities	744		814	
Milk	359		278	
Refreshments	100		316	
Stationary/Computer Recycables	170		256	
Phone	364		283	
Sundries/Petty Cash	1290		745	
Training	0	404	0	
	<u>40268</u>	<u>404</u>	<u>32167</u>	<u>4188</u>

Affiliation Costs

PLA AGM (County)	0			0
PLA AGM (Local)	0			0
	<u>0</u>		<u>0</u>	<u>0</u>

Other Expenditure

Book Keeping	368		340	
Toys/Equipment	674		2267	1258
Building Materials	0		810	
PAT testing	0		78	
Travel Expenses	43		2230	
T Shirts	778		370	
Trip Refunds	0		80	
Ofsted	15		14	
Health Check	0		10	
Gifts	0		40	
Bank Charges	26			
Accountancy Fees	125		250	
Independent Examination Fee	175		350	
	<u>2204</u>		<u>6839</u>	<u>1258</u>
Loan Repayments			800	
Total Payments	<u>42472</u>	<u>404</u>	<u>39852</u>	<u>5446</u>

Notes		Unrestricted £	Restricted £	Unrestricted £	Restricted £
	Net Receipts (payments) for Year	-8125	10000	9772	-1258
	Bank Balance B/F	8261		-1511	1258
1	Bank Balance C/F Current Account	136	10000	8261	0
	Loan from PAT	1200			
	Bank Balance C/F Deposit Account	782			
		2118	10000		

1 Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.

2 Activities include Christmas, Easter, Halloween, Pantomime, Coach Travel etc.

3 Represents a grant from Coalfields Regeneration Trust for rent and staff received 28/12/2008
At 30th December 2008 Pennyoor Pre-School Nursery held restricted funds of £10000

4 No Trustee expenses were claimed.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2008

Notes	Unrestricted £	Restricted £	Unrestricted £	Restricted £
1				
Cash Funds/Current Account	1336	10000	1091.92	
Business Account	782		7169.58	
<u>Fixed Assets (at cost)</u>				
Furniture	950		950	
Play Equipment	7393		6719	
Computer/Accessories	750		750	
Photocopier	100		100	
Kitchen Equipment	480		480	
First Aid Equipment	100		100	
	<hr/>	<hr/>	<hr/>	<hr/>
	9773		9099	
<u>Creditors</u>				
Pennymoor Action Trust	1200			
Accountancy Fees	125		125	
Independent Examination Fee	175		175	
	<hr/>	<hr/>	<hr/>	<hr/>
	1500		300	

1 These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2008 Pennymoor Pre-School Nursery held restricted funds of £10000

As Follows

Coalfields Regeneration Trust for rent and staff. £ 10000

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 14th March 2008

And signed on their behalf by:

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2011

Notes	2011		2010	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
<u>Receipts</u>				
3 Grants	31511	0	26484	2494
Fees	14261		15093	
Fundraising	564		117	
Milk Refund	0		495	
Refund	0		1268	
Sundry Income	0		305	
Total Receipts	46336	0	43762	2494

Payments**Support Costs**

Rent	5310		1700	
Staffing	32754		35902	
Insurance	525		513	
2 Activities	0		98	
Milk	0		160	
Stationary/Computer Recycables	309		18	
Phone	86		589	
Sundries/Petty Cash	975		1001	
Training	0	0	0	2467
	<hr/>	<hr/>	<hr/>	<hr/>
	39959	0	39981	2467

Affiliation Costs

PLA AGM (County)	0		0	
PLA AGM (Local)	0		0	
	<hr/>		<hr/>	

Other Expenditure

Book Keeping	398		251	
Toys/Equipment	626		1388	
Action Aid	15		180	
Uniforms & Bags	0		576	
Ofsted	50		60	
Bank Charges	55		0	
Accountancy Fees	200		200	
Independent Examination Fee	100		100	
	<hr/>		<hr/>	
	1444		2755	
Loan Repayments	500		5000	
	<hr/>		<hr/>	
Total Payments	41903	0	42736	2467
	<hr/>		<hr/>	

Notes		Unrestricted £	Restricted £	Unrestricted £	Restricted £
	Net Receipts (payments) for Year	4433	0	1026	27
	Loans from PAT repaid 2010	0		3000	
	Loans repaid (£2000 from 2009 and £1200	0		-6200	
	Bank Balance B/F	266	27	1940	0
1	Bank Balance C/F Current Account	4699	27	-234	27
	Loan from PAT 2010 not repaid	0		500	
	Bank Balance C/F Deposit Account	0		0	
		4699	27	266	27

- 1** Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.
- 2** Activities include Christmas, Easter, Halloween, Pantomime, etc.
- 3** Represents a grant from Tamworth Borough Council for training.
At 30th December 2011 Pennyoor Pre-School Nursery held £27 of restricted funds.
- 4** No Trustee expenses were claimed.

** Refers to relevant account notes*

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2011

Notes	Unrestricted £	Restricted £	Unrestricted £	Restricted £
1				
Cash Funds/Current Account	4699	27	266	27
Business Account	0		0	
<u>Fixed Assets (at cost)</u>				
Furniture	950		950	
Play Equipment	11928		11302	
Computer/Accessories	750		750	
Photocopier	100		100	
Kitchen Equipment	480		480	
First Aid Equipment	100		100	
	<hr/> 14308	<hr/> 0	<hr/> 13682	<hr/> 0
<u>Creditors</u>				
Pennymoor Association Trust	0		500	
Accountancy Fees	150		150	
Independent Examination Fee	100		150	
	<hr/> 250		<hr/> 800	

1 These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2011 Pennymoor Pre-School Nursery held £27 restricted funds.

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 26th April 2012

And signed on their behalf by:

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2011

Notes	2011		2010	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Receipts				
3 Grants	31511	0	26484	2494
Fees	14261		15093	
Fundraising	564		117	
Milk Refund	0		495	
Refund	0		1268	
Sundry Income	0		305	
Total Receipts	46336	0	43762	2494
Payments				
Support Costs				
Rent	5310		1700	
Staffing	32754		35902	
Insurance	525		513	
2 Activities	0		98	
Milk	0		160	
Stationary/Computer Recycables	309		18	
Phone	86		589	
Sundries/Petty Cash	975		1001	
Training	0	0	0	2467
	39959	0	39981	2467
Affiliation Costs				
PLA AGM (County)	0		0	
PLA AGM (Local)	0		0	
Other Expenditure				
Book Keeping	398		251	
Toys/Equipment	626		1388	
Action Aid	15		180	
Uniforms & Bags	0		576	
Ofsted	50		60	
Bank Charges	55		0	
Accountancy Fees	200		200	
Independent Examination Fee	100		100	
	1444		2755	
Loan Repayments	500		5000	
Total Payments	41903	0	42736	2467

Notes	2011		2010	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Net Receipts (payments) for Year	4433	0	1026	27
Loans from PAT repaid 2010	0		3000	
Loans repaid (£2000 from 2009 and £12	0		-6200	
Bank Balance B/F	266	27	1940	0
1 Bank Balance C/F Current Account	4699	27	-234	27
Loan from PAT 2010 not repaid	0		500	
Bank Balance C/F Deposit Account	0		0	
	4699	27	266	27

- 1** Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.
- 2** Activities include Christmas, Easter, Halloween, Pantomime, etc.
- 3** Represents a grant from Tamworth Borough Council for training. At 30th December 2011 Pennyoor Pre-School Nursery held £27 of restricted funds.
- 4** No Trustee expenses were claimed.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2011

Notes		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
1	Cash Funds/Current Account	4699	27	266	27
	Business Account	0		0	
	<u>Fixed Assets (at cost)</u>				
	Furniture	950		950	
	Play Equipment	11928		11302	
	Computer/Accessories	750		750	
	Photocopier	100		100	
	Kitchen Equipment	480		480	
	First Aid Equipment	100		100	
		<hr/>	<hr/>	<hr/>	<hr/>
		14308	0	13682	0
	<u>Creditors</u>				
	Pennymoor Association Trust	0		500	
	Accountancy Fees	150		150	
	Independent Examination Fee	100		150	
		<hr/>	<hr/>	<hr/>	<hr/>
		250		800	

- 1** These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2011 Pennymoor Pre-School Nursery held £27 restricted funds.

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 26th April 2012

And signed on their behalf by:

PENNYMOOR PRE-SCHOOL**Receipts & Payments Account for Year ended 30 December 2014**

Notes	2014	
	Unrestricted £	Restricted £
<u>Receipts</u>		
3 Grants	91374	0
Fees	12789	
Fundraising	340	
Milk Refund	0	
Refund overpayment	730	
Sundry Income	917	
Total Receipts	106150	0
<u>Payments</u>		
<u>Support Costs</u>		
Rent	8595	
Staffing	61674	
Vol. Expenses	3077	
CRB	106	
Recruitment Advertisement	40	
Insurance	571	
Stationary/Computer Recycables	117	
Phone	0	
Sundries/Petty Cash	954	
Training	613	27
	75747	27
<u>Affiliation Costs</u>		
PLA AGM (County)	0	
PLA AGM (Local)	0	
<u>Other Expenditure</u>		
Book Keeping	436	
Toys/Equipment	4491	
Christmas Presents included in toys 2014	0	
School Trip	608	
Uniforms & Bags	21	
Food	2184	
Advertisement	429	
Miscellaneous	1064	
Ofsted	50	
Bank Charges	0	
Unpaid Cheque	39	
Accountancy Fees 2 years	100	
Independent Examination Fee	100	
	9522	
Total Payments	85269	27

Notes	Unrestricted £	Restricted £
Net Receipts (payments) for Year	20881	0
Bank Balance B/F	4024	0
Interest Deposit Account	4	
	<hr/> 24909	<hr/> 0
1 Bank Balance C/F Current Account	8909	0
Bank Balance C/F Deposit Account	19007	
	<hr/> 27916	<hr/> 0
1	Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.	
2	Activities include Christmas, Easter, Halloween, Pantomime, etc.	
3	At 30th December 2014 Pennymoor Pre-School Nursery held no restricted funds.	
4	No Trustee expenses were claimed.	

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2014

Notes	Unrestricted £	Restricted £
1		
Cash Funds/Current Account	8909	0
Business Account	19007	
<u>Fixed Assets (at cost)</u>		
Furniture	1120	
Play Equipment	23285	
Computer/Accessories	750	
Photocopier	100	
Kitchen Equipment	480	
First Aid Equipment	100	
	<hr/> 25835	<hr/> 0
<u>Creditors</u>		
Pennymoor Association Trust	0	
Accountancy Fees	100	
Independent Examination	100	
	<hr/> 200	

- 1** These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2014 Pennymoor Pre-School Nursery held no restricted funds.

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 23rd October 2015

And signed on their behalf by:

Yvette Rowley
Treasurer

Independent Examiner
Rita Sippitts
15 Castle Close
Glascote
Tamworth
Staffs.
B77 3EH

2013

Unrestricted	Restricted
£	£

46631	0
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9616	
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333	
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0	
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204	
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56784	0
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6183	
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38638	
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1530	
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62	
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216	
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555	
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35	
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0	
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753	
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15	27
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47987	27
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0	
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0	
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353	
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3494	
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232	
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0	
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1014	
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378	
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0	
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66	
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0	
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0	
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50	
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0	
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0	
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5587	
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53574	27
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Unrestricted <u>£</u>	Restricted <u>£</u>
3210	-27
3814	27
3	
<hr/> 7027	<hr/> 0
 4024	 0
3003	
<hr/> 7027	<hr/> 0

Unrestricted £	Restricted £
4699 0	27
950	
11928	
750	
100	
480	
100	
<hr/> 14308	<hr/> 0
0	
150	
100	
<hr/> 250	

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2014

Notes	2014		2013	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
<u>Receipts</u>				
3 Grants	91374	0	46631	0
Fees	12789		9616	
Fundraising	340		333	
Milk Refund	0		0	
Refund overpayment	730			
Sundry Income	917		204	
Total Receipts	106150	0	56784	0
<u>Payments</u>				
<u>Support Costs</u>				
Rent	8595		6183	
Staffing	61674		38638	
Vol. Expenses	3077		1530	
CRB	106		62	
Recruitment Advertisement	40		216	
Insurance	571		555	
Stationary/Computer Recycables	117		35	
Phone	0		0	
Sundries/Petty Cash	954		753	
Training	613	27	15	27
	75747	27	47987	27
<u>Affiliation Costs</u>				
PLA AGM (County)	0		0	
PLA AGM (Local)	0		0	
<u>Other Expenditure</u>				
Book Keeping	436		353	
Toys/Equipment	4491		3494	
Christmas Presents included in toys 2014	0		232	
School Trip	608		0	
Uniforms & Bags	21		1014	
Food	2184		378	
Advertisement	429		0	
Miscellaneous	1064		66	
Ofsted	50		0	
Bank Charges	0		0	
Unpaid Cheque	39		50	
Accountancy Fees 2 years	100		0	
Independent Examination Fee	100		0	
	9522		5587	
Total Payments	85269	27	53574	27

Notes	2014		2013	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Net Receipts (payments) for Year	20881	0	3210	-27
Bank Balance B/F	4024	0	3814	27
Interest Deposit Account	4		3	
	24909	0	7027	0
1 Bank Balance C/F Current Account	8909	0	4024	0
Bank Balance C/F Deposit Account	19007		3003	
	27916	0	7027	0

- 1** Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.
- 2** Activities include Christmas, Easter, Halloween, Pantomime, etc.
- 3** At 30th December 2014 Pennymoor Pre-School Nursery held no restricted funds.
- 4** No Trustee expenses were claimed.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2014

Notes	Unrestricted £	Restricted £	Unrestricted £	Restricted £
1				
Cash Funds/Current Account	8909	0	4699	27
Business Account	19007		0	
<u>Fixed Assets (at cost)</u>				
Furniture	1120		950	
Play Equipment	23285		11928	
Computer/Accessories	750		750	
Photocopier	100		100	
Kitchen Equipment	480		480	
First Aid Equipment	100		100	
	<hr/>	<hr/>	<hr/>	<hr/>
	25835	0	14308	0
<u>Creditors</u>				
Pennymoor Association Trust	0		0	
Accountancy Fees	100		150	
Independent Examination	100		100	
	<hr/>	<hr/>	<hr/>	<hr/>
	200		250	

- 1** These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2014 Pennymoor Pre-School Nursery held no restricted funds.

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 23rd October 2015

And signed on their behalf by:

Yvette Rowley
Treasurer

Independent Examiner
Rita Sippitts
15 Castle Close
Glascote
Tamworth
Staffs.
B77 3EH

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2015

Notes	2015		2014	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
<u>Receipts</u>				
3 Grants	67575	0	91374	0
Fees	9809		12789	
Fundraising	607		340	
Refund overpayment	550		730	
Sundry Income	1078		917	
Total Receipts	79619	0	106150	0
<u>Payments</u>				
<u>Support Costs</u>				
Rent	9022		8595	
Staffing	68259		61674	
Vol. Expenses	1790		3077	
CRB	148		106	
Recruitment Advertisement	40		40	
Insurance	723		571	
Stationary/Computer Recycables Stamps	177		117	
Sundries/Petty Cash	630		954	
Training	342	0	613	27
	81131	0	75747	27

Affiliation Costs

PLA AGM (County)

0

0

PLA AGM (Local)

0

0

Other Expenditure

Book Keeping

394

436

Toys/Equipment

2968

4491

Christmas Presents

327

0

School Trip

607

608

Uniforms & Bags

224

21

Food

2193

2184

Advertisement

0

429

Miscellaneous

2388

1064

Ofsted

50

50

Repairs

396

0

Central Heating replacement

5300

0

Unpaid Cheque

0

39

Accountancy Fees

100

100

Independent Examination Fee

100

100

15047

9522

Total Payments**96178 0****85269 27**

Notes	Unrestricted Restricted		Unrestricted Restricted	
	£	£	£	£
Net Receipts (payments) for Year	-16559	0	20881	0
Bank Balance B/F	8909	0	4024	0
Interest Deposit Account	0		4	
	<u>-7650</u>	<u>0</u>	<u>24909</u>	<u>0</u>
1 Bank Balance C/F Current Account	3550	0	8909	0
Bank Balance C/F Deposit Account	8007		19007	
	<u>11557</u>	<u>0</u>	<u>27916</u>	<u>0</u>
1	Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened. 2014/2015 year £11000 was transferred to the current account due to replacement of central heating system, and a reduction in income.			
2	Activities include Christmas, Easter, Halloween, Pantomime, etc.			
3	At 30th December 2015 Pennymoor Pre-School Nursery held no restricted funds.			
4	No Trustee expenses were claimed.			

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2015

Notes		Unrestricted	Restricted	Unrestricted	Restricted
		£	£	£	£
1	Cash Funds/Current Account	3550	0	8909	0
	Business Account	8007		19007	
	<u>Fixed Assets (at cost)</u>				
	Furniture	1120		1120	
	Play Equipment	26130		23285	
	Computer/Accessories	805		750	
	Photocopier	100		100	
	Kitchen Equipment	548		480	
	First Aid Equipment	100		100	
		<hr/>	<hr/>	<hr/>	<hr/>
		28803	0	25835	0
	<u>Creditors</u>				
	Pennymoor Association Trust	0		0	
	Accountancy Fees	100		100	
	Independent Examination	100		100	
		<hr/>	<hr/>	<hr/>	<hr/>
		200		200	

1 These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2015 Pennymoor Pre-School Nursery held no restricted funds.

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 15th September 2016

And signed on their behalf by:

Yvette Rowley
Treasurer

Independant Examiner
Rita Sippitts
15 Castle Close
Glascote
Tamworth
Staffs.
B77 3EH

PENNYMOOR PRE-SCHOOL

Receipts & Payments Account for Year ended 30 December 2020

Notes	2020		2019	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Receipts				
3 Grants	44757	0	2100	0
Fees	1486		41672	
Fundraising	196		690	
Refund HMRC (Maternity Payments)	0		0	
Refunds	0		94	
Sundry Income	0		2118	
Transfers from Deposit Account	0		1804	
Loan	0		0	
Total Receipts	46439	0	48478	0
Payments				
Support Costs				
Rent	5727		6979	
Staffing	31988		28196	
Pensions Nest	511		450	
Insurance	789		1201	
Stationary/Computer Recyclables Stamps	285		333	
Sundries/Petty Cash	1067		870	
Training	0	0	342	0
	40367	0	38371	0
Other Expenditure				
Book Keeping/Payroll	416		536	
Toys/Equipment	0		2669	
School Trip	0		599	
Christmas	0		401	
Food	26		291	
Music Licence	0		103	
Miscellaneous	458		1074	
Ofsted	50		50	
Milk	0		45	
Grant to Kiddilink	850		0	
Croner HR	0		1250	
Independent Examination Fee 2 years	0		0	
Transfers to Deposit Account	0		199	
	1800		7217	
Total Payments	42167	0	45588	0

Notes	2020		2019	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Net Receipts (payments) for Year	4272	0	2890	0
Bank Balance B/F	3108	0	218	0
Interest Deposit Account	0	0	0	0
	7380	0	3108	0
1 Bank Balance C/F Current Account	3108	0	3108	0
Bank Balance C/F Deposit Account	285	0	285	0
	3393	0	3393	0

1 Unrestricted and Restricted funds are deposited into current account, during 2006/07 an interest bearing business account was opened.

2 Activities include Christmas, Easter, Halloween, etc.

3 At 30th December 2020 Pennymoor Pre-School Nursery held no restricted funds

4 No Trustee expenses were claimed.

5 Fixed Assets have been revalued due to breakages, wear & tear and the residual value of the Equipment.

* Refers to relevant account notes

Pennymoor Pre-School Nursery Statement of Assets & Liabilities as at 30 December 2020

Notes	Unrestricted £	Restricted £	Unrestricted £	Restricted £
1 Cash Funds/Current Account	3108	0	3550	0
Business Account	285		2007	
5 <u>Fixed Assets (Net) Revalued 2018</u>				
Furniture	100		100	
Play Equipment	700		1400	
Computer/Accessories	0		50	
Photocopier	0		0	
Kitchen Equipment	0		50	
First Aid Equipment	0		20	
	<u>800</u>	<u>0</u>	<u>1620</u>	<u>0</u>
<u>Creditors</u>				
Pennymoor Association Trust	0		0	
Accountancy Fees	0		100	
Independent Examination	<u>50</u>		<u>50</u>	
	50		200	

- 1** These represent funds received where the donor imposes restrictions on spending that are narrower than the general objects of the charity.

As at 30 December 2020 Pennymoor Pre-School Nursery held no restricted funds

As Follows

The Receipts and Payments Accounts set out on pages 4 to 6 were approved by the Trustees on 20th August 2021

And signed on their behalf by:

Jemma Spencer
Chair

Independent Examiner
Rita Sippitts
15 Castle Close
Glascote
Tamworth
Staffs.
B77 3EH

Pennymoor Preschool Nursery

Independent Examiners Report to The Trustees

For the period 1st January to 31st December 2020

Governing Document
October 2002

Constitution Adopted 17

Charity Number
2003

1101330 Registered 30th December

Operating Name

Pennymoor Preschool Nursery

Operational Address

Pennymoor Community Centre
26 Pennymoor Road
Wilnecote
Tamworth
Staffs
B77 4LG

Trustees

Mrs Dorothy Bronwin David
24 Lothersdale
Stoneydelph
Tamworth
B77 4HT

Jenna Spencer
15 Raygill
Stoneydelph
Tamworth
Staffs
B77 4JY

Patsy McCormick
10 Milburn
Stoneydelph, Tamworth Staffs. B77

4JD

Michelle Williams
65 Carlcroft
Stoneydelph
Tamworth
Staffs.
B77 4ND

Bankers	Lloyds Bank George Street Tamworth Staffs
Independent Examiner	Rita Sippitts 15 Castle Close Glascote Tamworth Staffs B77 3EH

Background

The Pennymoor Preschool Nursery was formed to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (A)Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion, means or ability.
- (B)Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- (C)Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

This Annual Report and Financial Statements cover the Year from 1st January to 31st December 2020

Funding

Funds are obtained mainly from Government Grants and Parental Nursery Fees, although some fundraising takes place every year.

Independent Examiners Report to The Trustees of Pennymoor Preschool Nursery

I report on the accounts of the Trust for the year ended 31st December 2020 which are set out on pages 4 to 6

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 part 8 section 145 and 152 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts (under section 145 and 152 of the 2011 Act);
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 and 152) of the 2011 Act); and
- ☐ to state whether particular matters have come to my attention.

Basis of examiner's statement

My 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my 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 145 and 152 Act; and
 - ☐ to prepare accounts which accord with the accounting records and comply with accounting requirements of the 2011 Act

have not been met

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

Rita Sippitts M.A.A.T.
15 Castle Close
Glascote, Tamworth, Staffs. B77 3EH

22nd August 2021