

CHARNOCK RICHARD PRE-SCHOOL

England & Wales · Charity number 1105516

Details

Status Registered

Legal form Charitable company

Company number [04939225](#)

Registered 2004-08-17

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

Contact

Address 53 Kenyon Road
Wigan
Lancashire
WN1 2DU

Phone 07508176731

Email info@charnockrichardpreschool.co.uk

Website www.charnockrichardpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE 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 WHATEVER THEIR 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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-School Child Care and Education

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CHARNOCK RICHARD
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£164,741	£147,668	-	-
2024-08-31	£132,520	£127,729	-	-
2023-08-31	£109,634	£121,823	-	-
2022-08-31	£101,000	£124,000	-	-
2021-08-31	£140,099	£138,609	-	-
2020-08-31	£142,568	£141,644	-	-

Trustees

Name	Role	Appointed
Adele Calderbank		2021-04-04
Zoe Louise Cross		2021-06-01

CHARNOCK RICHARD PRE-SCHOOL

England & Wales - Charity number 1105516

Accounts

**Charnock Richard Pre-School
Limited by Guarantee
31 August 2025
Legal and Administrative Information**

The Directors / Trustees	Steven Hughes Adele Calderbank	Chair Vice Chair
Secretary	Zoe Cross	
Registered Charity Number	1105516	
Company Number	04939225	
Registered Office / Principle Address	Parish Rooms Charter Lane Charnock Richard Chorley PR7 5NA	
Independent Examiner	FPS Chartered Certified Accountants Levine House 233 Wigan Road Ashton in Makerfield Wigan WN4 9SL	
Bankers	RBS 56 Market Street Chorley PR7 2SD	

**Charnock Richard Pre-School
Company Limited by Guarantee
31 August 2025
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**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the Year Ended 31 August 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details are provided on a separate information page at the front of these financial statements.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 21 October 2003 and registered as a charity on 17 August 2004.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members of the Management Committee are required to contribute £1 to the assets of the charitable company.

The management committee, who are also the directors for the purpose of company law, and who served during the year were:

Steven Hughes
Adele Calderbank

None of the management committee has any beneficial interest in the company.

Under the Articles, the members of the management committee are elected at the Annual General Meeting to serve a period of one year, subject to ratification at each Annual General Meeting.

The management committee meet regularly throughout the year to review the strategy, operations and performance of the charity. The management committee are fully responsible for the decision making process operated by the charity.

Current members of the management committee are familiar with the practical work of the charity and their responsibilities and update training is provided when considered necessary. Additionally, new members of the management committee will be provided with appropriate training and induction.

During the financial year the day to day financial management of the charity rested with Mrs B Hughes.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 31 August 2025**

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that opportunities are offered for all the children whatever their race, culture, 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) to raise funds. Pre-School operates not for profit and must retain compliant with section 4 of the Charities Act 2006, in that we have due regard to public benefit, as such the income of the Pre-School is applied solely towards the promotion of these objectives.

The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

The Academic year admissions into the preschool remained very consistent with numbers, and are on par with the previous year. The commitment to advertising the preschool remained high on the agenda along with the ongoing good reputation and excellent word of mouth within the local area, there has been a new housing estate built within the village of Charnock Richard which we recently canvassed and have started to get new interest from prospective families.

The funding from the government for working families has continued to impact the admissions of funded 2 year olds which has also helped increase the number of enquires for the preschool. The preschool has maintained a good staff to child ratio with no change in the numbers of staff; ongoing personal development training has been maintained within the staff team.

The Action plan that was put in place in the previous financial year i.e. only spending funds that were raised and by the fundraising activities remains. We have had support from one of our families by doing a sponsored sky dive.

The stringent control of staffing hours all so remains in place, this has enabled the preschool to remain on a strong and stable footing.

The preschool has been committed to the fundraising throughout this year and will continue with this structure in place for future investments or resources that maybe needed to aid the development of the children within the preschool. As ever the families of the children have been extremely supportive in the fundraising for the preschool throughout the year and this will hopefully continue into future activities.

Financial Review

As shown in the statement of financial activities on page 4, the net profit for the year amounted to £17073. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised. The charity currently aims to maintain funds at a level of three months' expenditure. At year end the level was around 2.5 months expenses due to required staffing level costs. The trustees hope to revert reserves to a higher level in the current accounting year.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved onand signed on behalf of the board of trustees by:

Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2025**

3

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2025 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Date:

Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Charnock Richard Pre-School

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Company Limited by Guarantee**Statement of Financial Activities (including Income and Expenditure Account)****For the Year Ended 31 August 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS					
Donations and legacies	4a	-	-	-	-
Income from charitable activities	4b	140,514	-	140,514	95,486
Other trading activities	5	24,227	-	24,227	37,035
Other income	6	-	-	-	-
Total income		164,741	-	164,741	132,521
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	129,913	-	129,913	113,149
Expenditure on charitable activities:					
Community activities	8	15,270	-	15,270	12,214
Other expenditure	9	2,485	-	2,485	2,366
Total expenditure		147,668	-	147,668	127,729
Net income/(expenditure) and net movement in funds		17,073		17,073	4,792
Total funds brought forward		14,650	-	14,650	9,858
Total funds carried forward		31,723	-	31,723	14,650

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

All income and expenditure derive from continuing activities.

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Position
As At 31 August 2025**

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	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		1,812		2,264
CURRENT ASSETS					
Debtors	13	296		232	
Cash at bank and in hand		31,933		44,502	
		<u>32,229</u>		<u>44,734</u>	
Creditors: amounts falling due within one year	14	<u>(2,318)</u>		<u>(32,348)</u>	
Net current assets			<u>29,911</u>		<u>12,386</u>
Net Assets			<u>31,723</u>		<u>14,650</u>
Funds of the Charity					
Unrestricted funds	17		31,723		14,650
Restricted funds	16		-		-
			<u>31,723</u>		<u>14,650</u>
Total charity funds			<u>31,723</u>		<u>14,650</u>

For the financial year ended 31 August 2025 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue onand are signed on behalf of the board by:

.....
Mr S Hughes

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2025**

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Parish Rooms, Charter Lane, Charnock Richard, Chorley PR7 5NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
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3.7 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year.

3.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts etc.

3.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.1 Creditors and Provisions

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2025**

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4: Donations and Legacies	2025	2024
	£	£
Donations	<u>0</u>	<u>0</u>
4b Income from charitable activities	2025	2024
	£	£
Local government grants	138476	95486
Other grants	<u>2038</u>	<u>0</u>
	<u>140514</u>	<u>95486</u>
5 Other Trading Activities	2025	2024
	£	£
Fees	20727	34582
Fundraising	<u>3500</u>	<u>2453</u>
	<u>24227</u>	<u>37035</u>
6 Other incoming resources	2025	2024
	£	£
Miscellaneous income	<u>0</u>	<u>0</u>

**Charnock Richard Pre-Schol
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2025**

7 Costs of voluntary income

	Total 2025	Total 2024
	£	£
Staff costs	114796	101626
Rent	14187	10640
Insurance	765	567
Dance	165	316
	<hr/>	<hr/>
	129913	113149

8 Community activities

	2025	2024
	£	£
Pension costs	1482	1236
Training	519	373
Refreshments	2365	2316
Fees and subscriptions	868	847
Play materials and resources	1289	998
Fundraising costs	3151	2453
Repairs and IT costs	2196	560
Postage and stationery	864	778
Telephone	315	333
Advertising	198	0
Hire charges	333	215
Depreciation	452	565
Bank charges	236	243
Consultancy Fees	405	481
Sundry expenses	597	816
	<hr/>	<hr/>
	15270	12214

9 Other expenditure

	2025	2024
	£	£
Independent Examiner's fees	2485	2366
	<hr/> <hr/>	<hr/> <hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2025**

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10 Employees	2025	2024
Number of employees		
The average monthly number of employees during the year was:		
Administration	1	1
Nursery workers	7	7
	<hr/>	<hr/>
Employment costs		
	2025	2024
	£	£
Wages and salaries	114796	101626
Pension costs	1482	1236
	<hr/>	<hr/>
	116278	102862
	<hr/>	<hr/>

There were no employees whose remuneration was £60000 or more.

11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

12 Tangible Fixed Assets

	Plant & Equpt	Total
	£	£
Cost		
At 1 September 2024	7306	7306
Additions	0	0
At 31 August 2025	<hr/>	<hr/>
	7306	7306
Depreciation		
At 1 September 2024	5042	5042
Charge for the year	452	452
	<hr/>	<hr/>
At 31 August 2025	5494	5494
Net book value		
At 31 August 2025	<hr/>	<hr/>
	1812	1812
	<hr/>	<hr/>
At 31 August 2024	2264	2264
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2025**

11

13 Debtors	2025	2024
	£	£
Trade debtors	296	232

14 Creditors due within one year	2025	2024
	£	£
Accruals and deferred income	1572	31727
Paye / Nic	746	621
	<u>2318</u>	<u>32348</u>

15 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

16 Restricted Funds

The charity had no restricted funds in the year.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2025**

12

17 Analysis of movements in unrestricted funds

£

General fund

Balance 1 September 2024	14650
Incoming resources	164741
Resources expenses	-147668
	<hr/>
Balance 31 August 2025	<u>31723</u>

18 Analysis of net assets between funds

	Unrestric- ted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 August 2025 are represented by:			
Tangible fixed assets	1812	0	1812
Current assets	32229	0	32229
Creditors: amounts falling due within one year	-2318	0	-2318
			<hr/>
	<u>31723</u>	<u>0</u>	<u>31723</u>

CHARNOCK RICHARD PRE-SCHOOL

England & Wales - Charity number 1105516

Accounts

**Charnock Richard Pre-School
Limited by Guarantee
31 August 2024
Legal and Administrative Information**

The Directors / Trustees	Steven Hughes Adele Calderbank	Chair Vice Chair
Secretary	Zoe Cross	
Registered Charity Number	1105516	
Company Number	04939225	
Registered Office / Principle Address	Parish Rooms Charter Lane Charnock Richard Chorley PR7 5NA	
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**Charnock Richard Pre-School
Company Limited by Guarantee
31 August 2024
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**Charnock Richard Pre-School
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Trustees' Annual Report (Incorporating the Director's Report)
For the Year Ended 31 August 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

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The management committee, who are also the directors for the purpose of company law, and who served during the year were:

Steven Hughes
Adele Calderbank

None of the management committee has any beneficial interest in the company.

Under the Articles, the members of the management committee are elected at the Annual General Meeting to serve a period of one year, subject to ratification at each Annual General Meeting.

The management committee meet regularly throughout the year to review the strategy, operations and performance of the charity. The management committee are fully responsible for the decision making process operated by the charity.

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During the financial year the day to day financial management of the charity rested with Mrs B Hughes.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 31 August 2024**

2

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that opportunities are offered for all the children whatever their race, culture, 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;
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The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

The Academic year admissions into the preschool remained very consistent with numbers, and are on par with the previous year. The commitment to advertising the preschool remained high on the agenda along with the ongoing good reputation and excellent word of mouth within the local area. The new initiative from the government for working families has increased the admissions of funded 2 year olds which has also helped increase the number of enquires for the preschool. The preschool has maintained a good staff to child ratio with no change in the numbers of staff; ongoing personal development training has been maintained within the staff team. The management and the committee team were fully aware and understood the nature of the previous year financial loss. An Action plan was put in place i.e. only spending funds that were raised by the fundraising activities and more stringent control of staffing hours, this has enabled the preschool to be on a more stable financial footing and bring the figures out of a financial loss and into small financial gain. The preschool is committed to the fundraising throughout this year and will continue with this structure in place for future investments or resources that maybe needed to aid the development of the children within the preschool. As ever the families of the children have been extremely supportive in the fundraising the preschool has done over the year and this will hopefully continue I am sure going into future activities.

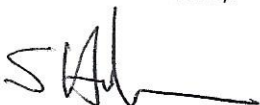
Financial Review

As shown in the statement of financial activities on page 4, the net profit for the year amounted to £4792. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised. The charity currently aims to maintain funds at a level of three months' expenditure. At year end the level was around 1.5 months expenses due to required staffing level costs. The trustees hope to revert reserves to a higher level in the current accounting year, and confirm that funds have increased since year end.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on30.14.25.....and signed on behalf of the board of trustees by:



Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2024**

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2023 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

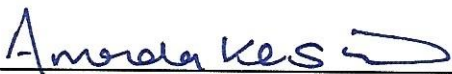
In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Date: 30.4.25

Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 31 August 2024**

4

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	4a	-	-	-	-
Income from charitable activities	4b	95,486	-	95,486	73,223
Other trading activities	5	37,035	-	37,035	36,411
Other income	6	-	-	-	-
Total income		132,521	-	132,521	109,634
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	113,149	-	113,149	108,360
Expenditure on charitable activities:					
Community activities	8	12,214	-	12,214	11,193
Other expenditure	9	2,366	-	2,366	2,270
Total expenditure		127,729	-	127,729	121,823
Net income/(expenditure) and net movement in funds		4,792		4,792	(12,189)
Total funds brought forward		9,858	-	9,858	22,047
Total funds carried forward		14,650	-	14,650	9,858

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Position
As At 31 August 2024**

5

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		2,264		2,829
CURRENT ASSETS					
Debtors	13	232		494	
Cash at bank and in hand		44,502		8,607	
		<u>44,734</u>		<u>9,101</u>	
Creditors: amounts falling due within one year	14	<u>(32,348)</u>		<u>(2,072)</u>	
Net current assets			<u>12,386</u>		<u>7,029</u>
Net Assets			<u>14,650</u>		<u>9,858</u>
Funds of the Charity					
Unrestricted funds	17		14,650		9,858
Restricted funds	16		-		-
			<u>14,650</u>		<u>9,858</u>
Total charity funds			<u>14,650</u>		<u>9,858</u>

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 30.4.25 and are signed on behalf of the board by:


Mr S Hughes

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2024**

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Parish Rooms, Charter Lane, Charnock Richard, Chorley PR7 5NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
------------------	--------------------------------------

3.7 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year.

3.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts etc.

3.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.1 Creditors and Provisions

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2024**

4a Donations and Legacies	2024	2023
	£	£
Donations	<u>0</u>	<u>0</u>
4b Income from charitable activities	2024	2023
	£	£
Local government grants	95486	73223
Other grants	<u>0</u>	<u>0</u>
	<u>95486</u>	<u>73223</u>
5 Other Trading Activities	2024	2024
	£	£
Fees	34582	34935
Fundraising	<u>2453</u>	<u>1476</u>
	<u>37035</u>	<u>36411</u>
6 Other incoming resources	2024	2023
	£	£
Miscellaneous income	<u>0</u>	<u>0</u>

**Charnock Richard Pre-Schol
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2024**

9

7 Costs of voluntary income

	Total 2024	Total 2023
	£	£
Staff costs	101626	100330
Rent	10640	7093
Insurance	567	542
Dance	316	395
	<hr/>	<hr/>
	113149	108360

8 Community activities

	2024	2023
	£	£
Pension costs	1236	1167
Training	373	1275
Refreshments	2316	1813
Fees and subscriptions	847	1599
Play materials and resources	998	543
Fundraising costs	2453	1473
Repairs and IT costs	560	0
Postage and stationery	778	626
Telephone	333	316
Advertising	0	203
Hire charges	215	205
Depreciation	565	707
Bank charges	243	233
Consultancy Fees	481	192
Sundry expenses	816	841
	<hr/>	<hr/>
	12214	11193

9 Other expenditure

	2024	2023
	£	£
Independent Examiner's fees	2366	2270
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2024**

10

10 Employees	2024	2023
Number of employees		
The average monthly number of employees during the year was:		
Administration	1	1
Nursery workers	7	8
	<u>7</u>	<u>8</u>
 Employment costs		
	2024	2023
	£	£
Wages and salaries	101626	100330
Pension costs	1236	1167
	<u>102862</u>	<u>101497</u>

There were no employees whose remuneration was £60000 or more.

11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

12 Tangible Fixed Assets

	Plant & Equpt £	Total £
Cost		
At 1 September 2023	7306	7306
Additions	0	0
At 31 August 2024	<u>7306</u>	<u>7306</u>
 Depreciation		
At 1 September 2023	4477	4477
Charge for the year	565	565
At 31 August 2024	<u>5042</u>	<u>5042</u>
 Net book value		
At 31 August 2024	<u>2264</u>	<u>2264</u>
At 31 August 2023	<u>2829</u>	<u>2829</u>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2024**

11

13 Debtors	2024	2023
	£	£
Trade debtors	232	494

14 Creditors due within one year	2024	2023
	£	£
Accruals and deferred income	31727	1434
Paye / Nic	621	638
	<u>32348</u>	<u>2072</u>

15 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

16 Restricted Funds

The charity had no restricted funds in the year.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2024**

12

17 Analysis of movements in unrestricted funds

£

General fund

Balance 1 September 2023	9858
Incoming resources	132521
Resources expenses	-127729
	<hr/>
Balance 31 August 2023	<u>14650</u>

18 Analysis of net assets between funds

	Unrestric- ted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 August 2023 are represented by:			
Tangible fixed assets	2264	0	2264
Current assets	44734	0	44734
Creditors: amounts falling due within one year	-32348	0	-32348
	<hr/>		
	<u>14650</u>	<u>0</u>	<u>14650</u>

CHARNOCK RICHARD PRE-SCHOOL

England & Wales - Charity number 1105516

Accounts

**Charnock Richard Pre-School
Limited by Guarantee
31 August 2023
Legal and Administrative Information**

The Directors / Trustees	Steven Hughes Adele Calderbank	Chair Vice Chair
Secretary	Zoe Cross	
Registered Charity Number	1105516	
Company Number	04939225	
Registered Office / Principle Address	Parish Rooms Charter Lane Charnock Richard Chorley PR7 5NA	
Independent Examiner	FPS Chartered Certified Accountants Levine House 233 Wigan Road Ashton in Makerfield Wigan WN4 9SL	
Bankers	RBS 56 Market Street Chorley PR7 2SD	

**Charnock Richard Pre-School
Company Limited by Guarantee
31 August 2023
Contents**

	Page
Trustees' annual report (incorporating the director's report)	1 - 2
Independent Examiners' Report to the trustees	3
Statement of Financial Activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6 to 12

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the Year Ended 31 August 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details are provided on a separate information page at the front of these financial statements.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 21 October 2003 and registered as a charity on 17 August 2004.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members of the Management Committee are required to contribute £1 to the assets of the charitable company.

The management committee, who are also the directors for the purpose of company law, and who served during the year were:

Steven Hughes
Adele Calderbank

None of the management committee has any beneficial interest in the company.

Under the Articles, the members of the management committee are elected at the Annual General Meeting to serve a period of one year, subject to ratification at each Annual General Meeting.

The management committee meet regularly throughout the year to review the strategy, operations and performance of the charity. The management committee are fully responsible for the decision making process operated by the charity.

Current members of the management committee are familiar with the practical work of the charity and their responsibilities and update training is provided when considered necessary. Additionally, new members of the management committee will be provided with appropriate training and induction.

During the financial year the day to day financial management of the charity rested with Mrs B Hughes.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 31 August 2023**

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that opportunities are offered for all the children whatever their race, culture, 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) to raise funds. Pre-School operates not for profit and must retain compliant with section 4 of the Charities Act 2006, in that we have due regard to public benefit, as such the income of the Pre-School is applied solely towards the promotion of these objectives.

The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

At the beginning of the academic year the intake had improved from the previous year impart down to the advertising commitment the preschool has had and also in a large part due to word of mouth within the local community and the good reputation the preschool has gained through the years.

The preschool has maintained a good staff to child ratio with no change in the numbers of staff, which has meant the management team have been able to implement extra training and role changes within the staffing roster which was a main aim of the management and committee team.

The preschool had an understandable financial loss due to higher staffing hours needed for those children needing additional support throughout the year as well as an increase to the cost structure across the whole of the preschool, with no extra funding from government departments for early years both the management and committee of the preschool had to put in place a cost saving framework for the preschool to work to which would keep the high standard of learning and development of the children but within the framework which I think the preschool has achieved.

Moving forward even though there has been a financial loss this year it was lower than the previous year and looking into the next year we expect the preschool to negate these losses and be at a break even basis with the plan that has been put in place by the management team.

The preschool is committed to fundraising throughout the year to enable resources to be purchased which will benefit the development of the children when required, families have been extremely supportive of this and have been welcomed into preschool with great gusto for celebrative fundraising events which have taken place over the year.

Financial Review

As shown in the statement of financial activities on page 4, the net deficit for the year amounted to £12189. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised. The charity currently aims to maintain funds at a level of three months' expenditure. At year end the level was around one months expenses due to required staffing level costs. The trustees hope to revert reserves to a higher level in the current accounting year, and confirm that funds have increased in the first six months.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved onand signed on behalf of the board of trustees by:

Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2023**

3

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2023 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Date:

Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Charnock Richard Pre-School

4

Company Limited by Guarantee**Statement of Financial Activities (including Income and Expenditure Account)****For the Year Ended 31 August 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	4a	-	-	-	-
Income from charitable activities	4b	73,223	-	73,223	92,368
Other trading activities	5	36,411	-	36,411	7,946
Other income	6	-	-	-	96
Total income		109,634	-	109,634	100,410
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	108,360	-	108,360	109,879
Expenditure on charitable activities:					
Community activities	8	11,193	-	11,193	11,663
Other expenditure	9	2,270	-	2,270	2,182
Total expenditure		121,823	-	121,823	123,724
Net income/(expenditure) and net movement in funds		(12,189)		(12,189)	(23,314)
Total funds brought forward		22,047	-	22,047	45,361
Total funds carried forward		9,858	-	9,858	22,047

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

All income and expenditure derive from continuing activities.

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Position
As At 31 August 2023**

5

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		2,829		3,536
CURRENT ASSETS					
Debtors	13	494		-	
Cash at bank and in hand		8,607		20,350	
		<u>9,101</u>		<u>20,350</u>	
Creditors: amounts falling due within one year	14	<u>(2,072)</u>		<u>(1,839)</u>	
Net current assets			<u>7,029</u>		<u>18,511</u>
Net Assets			<u>9,858</u>		<u>22,047</u>
Funds of the Charity					
Unrestricted funds	17		9,858		22,047
Restricted funds	16				-
			<u>9,858</u>		<u>22,047</u>
Total charity funds			<u>9,858</u>		<u>22,047</u>

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue

onand are signed on behalf of the board by:

.....
Mr S Hughes

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2023**

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Parish Rooms, Charter Lane, Charnock Richard, Chorley PR7 5NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
------------------	--------------------------------------

3.7 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year.

3.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts etc.

3.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.1 Creditors and Provisions

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2023**

8

4: Donations and Legacies	2023	2022
	£	£
Donations	<u>0</u>	<u>0</u>
4b Income from charitable activities	2023	2022
	£	£
Local government grants	73223	92368
Other grants	<u>0</u>	<u>0</u>
	<u>73223</u>	<u>92368</u>
5 Other Trading Activities	2023	2022
	£	£
Fees	34935	7946
Fundraising	<u>1476</u>	<u>0</u>
Fundraising	<u>36411</u>	<u>7946</u>
6 Other incoming resources	2023	2022
	£	£
Miscellaneous income	<u>0</u>	<u>96</u>

**Charnock Richard Pre-Schol
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2023**

7 Costs of voluntary income

	Total 2023	Total 2022
	£	£
Staff costs	100330	100242
Rent	7093	8867
Insurance	542	526
Dance	395	244
	<hr/>	<hr/>
	108360	109879

8 Community activities

	2023	2022
	£	£
Pension costs	1167	1017
Training	1275	962
Repairs and maintenance	0	0
Refreshments	1813	2224
Fees and subscriptions	1599	1206
Play materials and resources	2016	2967
Postage and stationery	626	904
Telephone	316	305
Advertising	203	70
Hire charges	205	200
Depreciation	707	884
Sundry expenses	1266	924
	<hr/>	<hr/>
	11193	11663

9 Other expenditure

	2023	2022
	£	£
Independent Examiner's fees	2270	2182
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2023**

10

10 Employees	2023	2022
Number of employees		
The average monthly number of employees during the year was:		
Administration	1	1
Nursery workers	7	8
	<hr/>	<hr/>
Employment costs		
	2023	2022
	£	£
Wages and salaries	10330	100242
Pension costs	1167	1017
	<hr/>	<hr/>
	11497	101259
	<hr/>	<hr/>

There were no employees whose remuneration was £60000 or more.

11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

12 Tangible Fixed Assets

	Plant & Equpt	Total
	£	£
Cost		
At 1 September 2022	7306	7306
Additions	0	0
At 31 August 2023	<hr/>	<hr/>
	7306	7306
Depreciation		
At 1 September 2022	3770	3770
Charge for the year	707	707
	<hr/>	<hr/>
At 31 August 2023	4477	4477
Net book value		
At 31 August 2023	<hr/>	<hr/>
	2829	2829
	<hr/>	<hr/>
At 31 August 2022	3536	3536
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2023**

11

13 Debtors	2023	2022
	£	£
Trade debtors	494	0
	<u>494</u>	<u>0</u>

14 Creditors due within one year	2023	2022
	£	£
Accruals and deferred income	1434	1254
Paye / Nic	638	585
	<u>2072</u>	<u>1839</u>

15 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

16 Restricted Funds

The charity had no restricted funds in the year.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2023**

12

17 Analysis of movements in unrestricted funds

£

General fund

Balance 1 September 2022	22047
Incoming resources	109634
Resources expenses	-121823
	<hr/>
Balance 31 August 2023	<u>9858</u>

18 Analysis of net assets between funds

	Unrestric- ted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 August 2023 are represented by:			
Tangible fixed assets	2829	0	2829
Current assets	9101	0	9101
Creditors: amounts falling due within one year	-2072	0	-2072
			<hr/>
	<u>9858</u>	<u>0</u>	<u>9858</u>

CHARNOCK RICHARD PRE-SCHOOL

England & Wales - Charity number 1105516

Accounts

**Charnock Richard Pre-School
Limited by Guarantee
31 August 2021
Legal and Administrative Information**

The Directors / Trustees	Steven Hughes Adele Calderbank	Chair Vice Chair
Secretary	Zoe Cross	
Registered Charity Number	1105516	
Company Number	04939225	
Registered Office / Principle Address	Parish Rooms Charter Lane Charnock Richard Chorley PR7 5NA	
Independent Examiner	FPS Chartered Certified Accountants Levine House 233 Wigan Road Ashton in Makerfield Wigan WN4 9SL	
Bankers	RBS 56 Market Street Chorley PR7 2SD	

**Charnock Richard Pre-School
Company Limited by Guarantee
31 August 2021
Contents**

	Page
Trustees' annual report (incorporating the director's report)	1 - 2
Independent Examiners' Report to the trustees	3
Statement of Financial Activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6 to 12

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the Year Ended 31 August 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details are provided on a separate information page at the front of these financial statements.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 21 October 2003 and registered as a charity on 17 August 2004.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members of the Management Committee are required to contribute £1 to the assets of the charitable company.

The management committee, who are also the directors for the purpose of company law, and who served during the year were:

Paul Leadbetter	(resigned 24.10.20)
Beverley Hughes	(resigned 15.3.21)
Suzanne Williams	(resigned 25.5.21)
Steven Hughes	(app 24.10.20)
Adele Calderbank	(app 15.3.21)

None of the management committee has any beneficial interest in the company.

Under the Articles, the members of the management committee are elected at the Annual General Meeting to serve a period of one year, subject to ratification at each Annual General Meeting.

The management committee meet regularly throughout the year to review the strategy, operations and performance of the charity. The management committee are fully responsible for the decision making process operated by the charity.

Current members of the management committee are familiar with the practical work of the charity and their responsibilities and update training is provided when considered necessary. Additionally, new members of the management committee will be provided with appropriate training and induction.

During the financial year the day to day financial management of the charity rested with Mrs B Hughes.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that opportunities are offered for all the children whatever their race, culture, 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) to raise funds. Pre-School operates not for profit and must remain compliant with section 4 of the Charities Act 2006, in that we have due regard to public benefit, as such the income of the Pre-School is applied solely towards the promotion of these objectives.

The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

At the beginning of the academic year the pre-school intake of children was at a very good level which enabled us to keep the staffing levels at a consistent number and in turn gave us good child to staff ratios. During the period from September to November there were management changes within the pre school as G Leadbetter decided to leave which led to B Hughes being appointed as manager.

There were also new appointments to the committee as Paul Leadbetter stepped down and Steven Hughes was appointed, S Williams stepped down as secretary and Z Cross appointed. B Hughes stepped down from her role as treasurer and A Calderbank was appointed as treasurer.

During this uncertain period of 2020/21 the pre-school continued to receive funding for the children. Therefore pre-school did not have to make any staff redundancies and remained open with all health and safety procedures for Covid 19 in place along with risk assessments that were reviewed as government guidance changed. Our aim was to provide a smooth transition from pre-school to school for our leavers albeit a little different to the previous year due to Covid.

incurred additional costs to the charity.

With the help and support of our dedicated staff and committee the pre-school continued successfully to safely provide early years learning to the local community in which the charity was set up to do.

The financial year with all aspects taken into consideration has turned out to be very satisfactory under the circumstances and the pre-school has managed to keep a small surplus in the accounts which is a reflection on the management.

The management team, set out at the beginning of the new term that the outside area was in need of a great revamp, this was discussed and a decision was made that from December to April there was to be a concerted effort to fund raise the amount needed. The amount that the pre-school raised was £1503 for the outdoor area which was a great effort from everyone connected to Charnock Richard pre-school. During the summer term the outside area was overhauled from new play equipment to outdoor stages and music and water walls, also new fencing was erected to enhance the safety of the outdoor play area.

Financial Review

As shown in the statement of financial activities on page 4, the net surplus for the year amounted to £1490. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised. The charity currently aims to maintain funds at a level of three months' expenditure, this level has been maintained throughout the year.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved onand signed on behalf of the board of trustees by:

Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2021**

3

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2021 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Date:

Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Charnock Richard Pre-School

4

Company Limited by Guarantee**Statement of Financial Activities (including Income and Expenditure Account)****For the Year Ended 31 August 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS					
Donations and legacies	4a	-	-	-	100
Income from charitable activities	4b	118,266	-	118,266	109,665
Other trading activities	5	20,649	-	20,649	31,795
Other income	6	1,184	-	1,184	1,008
Total income		140,099	-	140,099	142,568
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	120,115	-	120,115	125,225
Expenditure on charitable activities:					
Community activities	8	16,356	-	16,356	14,379
Other expenditure	9	2,138	-	2,138	2,040
Total expenditure		138,609	-	138,609	141,644
Net income/(expenditure) and net movement in funds		1,490		1,490	924
Total funds brought forward		43,871	-	43,871	42,947
Total funds carried forward		45,361	-	45,361	43,871

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

All income and expenditure derive from continuing activities.

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Position
As At 31 August 2021**

5

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		4,420		2,230
CURRENT ASSETS					
Debtors	13	-		2,151	
Cash at bank and in hand		42,818		62,777	
		<u>42,818</u>		<u>64,928</u>	
Creditors: amounts falling due within one year	14	<u>(1,877)</u>		<u>(23,287)</u>	
Net current assets			<u>40,941</u>		<u>41,641</u>
Net Assets			<u>45,361</u>		<u>43,871</u>
Funds of the Charity					
Unrestricted funds	17		45,361		43,871
Restricted funds	16		-		-
			<u>45,361</u>		<u>43,871</u>
Total charity funds			<u>45,361</u>		<u>43,871</u>

For the financial year ended 31 August 2021 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue onand are signed on behalf of the board by:

.....
Mr S Hughes

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Parish Rooms, Charter Lane, Charnock Richard, Chorley PR7 5NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
------------------	--------------------------------------

3.7 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year.

3.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts etc.

3.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.1 Creditors and Provisions

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

8

4: Donations and Legacies	2021	2020
	£	£
Donations	<u>0</u>	<u>100</u>
4b Income from charitable activities	2021	2020
	£	£
Local government grants	118266	109665
Other grants	<u>0</u>	<u>0</u>
	<u>118266</u>	<u>109665</u>
5 Other Trading Activities	2021	2020
	£	£
Fees	20649	30992
Fundraising	<u>0</u>	<u>803</u>
Fundraising	<u>20649</u>	<u>31795</u>
6 Other incoming resources	2021	2020
	£	£
Miscellaneous income	<u>1184</u>	<u>1008</u>

**Charnock Richard Pre-Schol
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

7 Costs of voluntary income

	Total 2021	Total 2020
	£	£
Staff costs	108634	113885
Rent	10640	10300
Insurance	516	566
Dance	325	474
	<hr/>	<hr/>
	120115	125225

8 Community activities

	2021	2020
	£	£
Pension costs	1416	1150
Training	776	1203
Repairs and maintenance	552	409
Refreshments	3110	3269
Fees and subscriptions	286	147
Play materials and resources	6159	5324
Postage and stationery	1176	861
Telephone	457	361
Advertising	285	166
Hire charges	180	110
Depreciation	1104	558
Sundry expenses	855	821
	<hr/>	<hr/>
	16356	14379

9 Other expenditure

	2021	2020
	£	£
Independent Examiner's fees	2138	2040
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

10

10 Employees	2021	2020
Number of employees		
The average monthly number of employees during the year was:		
Administration	1	1
Nursery workers	10	9
	<u>11</u>	<u>10</u>
Employment costs		
	2021	2020
	£	£
Wages and salaries	108634	113885
Pension costs	1416	1150
	<u>110050</u>	<u>115035</u>

There were no employees whose remuneration was £60000 or more.

11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

12 Tangible Fixed Assets

	Plant & Equpt £	Total £
Cost		
At 1 September 2020	4012	4012
Additions	3294	3294
At 31 August 2021	<u>7306</u>	<u>7306</u>
Depreciation		
At 1 September 2020	1782	1782
Charge for the year	1104	1104
At 31 August 2021	<u>2886</u>	<u>2886</u>
Net book value		
At 31 August 2021	<u>4420</u>	<u>4420</u>
At 31 August 2020	<u>2230</u>	<u>2230</u>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

11

13 Debtors	2021	2020
	£	£
Trade debtors	0	2151
	<u>0</u>	<u>2151</u>

14 Creditors due within one year	2021	2020
	£	£
Accruals and deferred income	1350	22765
Paye / Nic	527	522
	<u>1877</u>	<u>23287</u>

15 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

16 Restricted Funds

The charity had no restricted funds in the year.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

12

17 Analysis of movements in unrestricted funds

£

General fund

Balance 1 September 2020	43871
Incoming resources	140099
Resources expenses	-138609
	<hr/>
Balance 31 August 2021	<u>45361</u>

18 Analysis of net assets between funds

	Unrestric- ted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 August 2021 are represented by:			
Tangible fixed assets	4420	0	4420
Current assets	42818	0	42818
Creditors: amounts falling due within one year	-1877	0	-1877
			<hr/>
	<u>45361</u>	<u>0</u>	<u>45361</u>

CHARNOCK RICHARD PRE-SCHOOL

England & Wales - Charity number 1105516

Accounts

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 31 August 2021**

2

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that opportunities are offered for all the children whatever their race, culture, 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) to raise funds. Pre-School operates not for profit and must retain compliant with section 4 of the Charities Act 2006, in that we have due regard to public benefit, as such the income of the Pre-School is applied solely towards the promotion of these objectives.

The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

At the beginning of the academic year the pre-school intake of children was at a very good level which enabled us to keep the staffing levels at a consistent number and in turn gave us good child to staff ratios. During the period from September to November there were management changes within the pre school as G Leadbetter decided to leave which led to B Hughes being appointed as manager.

There were also new appointments to the committee as Paul Leadbetter stepped down and Steven Hughes was appointed, S Williams stepped down as secretary and Z Cross appointed. B Hughes stepped down from her role as treasurer on the committee and A Calderbank was appointed as treasurer.

During this uncertain period of 2020/21 the pre-school continued to receive funding for the children. Therefore pre-school did not have to make any staff redundancies and remained open with all health and safety procedures for Covid 19 in place along with risk assessments that were reviewed as government guidance changed. Our aim was to provide a smooth transition from pre-school to school for our leavers albeit a little different to the previous year due to Covid. Incurred additional costs to the charity.

With the help and support of our dedicated staff and committee the pre-school continued successfully to safely provide early years learning to the local community in which the charity was set up to do.

The financial year with all aspects taken into consideration has turned out to be very satisfactory under the circumstances and the pre-school has managed to keep a small surplus in the accounts which is a reflection on the management.

The management team, set out at the beginning of the new term that the outside area was in need of a great revamp, this was discussed and a decision was made that from December to April there was to be a concerted effort to fund raise the amount needed. The amount that the pre-school raised was £1503 for the outdoor area which was a great effort from everyone connected to Charnock Richard pre-school. During the summer term the outside area was overhauled from new play equipment to outdoor stages and music and water walls, also new fencing was erected to enhance the safety of the outdoor play area.

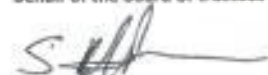
Financial Review

As shown in the statement of financial activities on page 4, the net surplus for the year amounted to £1490. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised. The charity currently aims to maintain funds at a level of three months' expenditure, this level has been maintained throughout the year.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on 19/2/22 and signed on behalf of the board of trustees by:



Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2021**

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2021 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

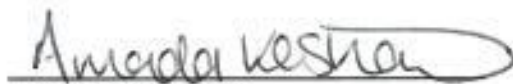
In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Date: 19/2/22.

**Charnock Richard Pre-School
Limited by Guarantee
31 August 2021
Legal and Administrative Information**

The Directors / Trustees	Steven Hughes Adele Calderbank	Chair Vice Chair
Secretary	Zoe Cross	
Registered Charity Number	1105516	
Company Number	04939225	
Registered Office / Principle Address	Parish Rooms Charter Lane Charnock Richard Chorley PR7 5NA	
Independent Examiner	FPS Chartered Certified Accountants Levine House 233 Wigan Road Ashton in Makerfield Wigan WN4 9SL	
Bankers	RBS 56 Market Street Chorley PR7 2SD	

**Charnock Richard Pre-School
Company Limited by Guarantee
31 August 2021
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**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
For the Year Ended 31 August 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details are provided on a separate information page at the front of these financial statements.

Structure, governance and management

The charity is a company limited by guarantee. It was incorporated on 21 October 2003 and registered as a charity on 17 August 2004.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members of the Management Committee are required to contribute £1 to the assets of the charitable company.

The management committee, who are also the directors for the purpose of company law, and who served during the year were:

Paul Leadbetter	(resigned 24.10.20)
Beverley Hughes	(resigned 15.3.21)
Suzanne Williams	(resigned 25.5.21)
Steven Hughes	(app 24.10.20)
Adele Calderbank	(app 15.3.21)

None of the management committee has any beneficial interest in the company.

Under the Articles, the members of the management committee are elected at the Annual General Meeting to serve a period of one year, subject to ratification at each Annual General Meeting.

The management committee meet regularly throughout the year to review the strategy, operations and performance of the charity. The management committee are fully responsible for the decision making process operated by the charity.

Current members of the management committee are familiar with the practical work of the charity and their responsibilities and update training is provided when considered necessary. Additionally, new members of the management committee will be provided with appropriate training and induction.

During the financial year the day to day financial management of the charity rested with Mrs B Hughes.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that opportunities are offered for all the children whatever their race, culture, 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) to raise funds. Pre-School operates not for profit and must remain compliant with section 4 of the Charities Act 2006, in that we have due regard to public benefit, as such the income of the Pre-School is applied solely towards the promotion of these objectives.

The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

At the beginning of the academic year the pre-school intake of children was at a very good level which enabled us to keep the staffing levels at a consistent number and in turn gave us good child to staff ratios. During the period from September to November there were management changes within the pre school as G Leadbetter decided to leave which led to B Hughes being appointed as manager.

There were also new appointments to the committee as Paul Leadbetter stepped down and Steven Hughes was appointed, S Williams stepped down as secretary and Z Cross appointed. B Hughes stepped down from her role as treasurer on the committee and A Calderbank was appointed as treasurer.

During this uncertain period of 2020/21 the pre-school continued to receive funding for the children. Therefore pre-school did not have to make any staff redundancies and remained open with all health and safety procedures for Covid 19 in place along with risk assessments that were reviewed as government guidance changed. Our aim was to provide a smooth transition from pre-school to school for our leavers albeit a little different to the previous year due to Covid.

incurred additional costs to the charity.

With the help and support of our dedicated staff and committee the pre-school continued successfully to safely provide early years learning to the local community in which the charity was set up to do.

The financial year with all aspects taken into consideration has turned out to be very satisfactory under the circumstances and the pre-school has managed to keep a small surplus in the accounts which is a reflection on the management.

The management team, set out at the beginning of the new term that the outside area was in need of a great revamp, this was discussed and a decision was made that from December to April there was to be a concerted effort to fund raise the amount needed. The amount that the pre-school raised was £1503 for the outdoor area which was a great effort from everyone connected to Charnock Richard pre-school. During the summer term the outside area was overhauled from new play equipment to outdoor stages and music and water walls, also new fencing was erected to enhance the safety of the outdoor play area.

Financial Review

As shown in the statement of financial activities on page 4, the net surplus for the year amounted to £1490. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised. The charity currently aims to maintain funds at a level of three months' expenditure, this level has been maintained throughout the year.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved onand signed on behalf of the board of trustees by:

Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2021**

3

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2021 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Date:

Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Charnock Richard Pre-School

4

Company Limited by Guarantee**Statement of Financial Activities (including Income and Expenditure Account)****For the Year Ended 31 August 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	4a	-	-	-	100
Income from charitable activities	4b	118,266	-	118,266	109,665
Other trading activities	5	20,649	-	20,649	31,795
Other income	6	1,184	-	1,184	1,008
Total income		140,099	-	140,099	142,568
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	120,115	-	120,115	125,225
Expenditure on charitable activities:					
Community activities	8	16,356	-	16,356	14,379
Other expenditure	9	2,138	-	2,138	2,040
Total expenditure		138,609	-	138,609	141,644
Net income/(expenditure) and net movement in funds		1,490		1,490	924
Total funds brought forward		43,871	-	43,871	42,947
Total funds carried forward		45,361	-	45,361	43,871

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

All income and expenditure derive from continuing activities.

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Position
As At 31 August 2021**

5

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		4,420		2,230
CURRENT ASSETS					
Debtors	13	-		2,151	
Cash at bank and in hand		42,818		62,777	
		<u>42,818</u>		<u>64,928</u>	
Creditors: amounts falling due within one year	14	<u>(1,877)</u>		<u>(23,287)</u>	
Net current assets			<u>40,941</u>		<u>41,641</u>
Net Assets			<u>45,361</u>		<u>43,871</u>
Funds of the Charity					
Unrestricted funds	17		45,361		43,871
Restricted funds	16		-		-
			<u>45,361</u>		<u>43,871</u>
Total charity funds			<u>45,361</u>		<u>43,871</u>

For the financial year ended 31 August 2021 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue onand are signed on behalf of the board by:

.....
Mr S Hughes

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Parish Rooms, Charter Lane, Charnock Richard, Chorley PR7 5NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
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3.7 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year.

3.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts etc.

3.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.1 Creditors and Provisions

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

8

4: Donations and Legacies	2021	2020
	£	£
Donations	<u>0</u>	<u>100</u>
4b Income from charitable activities	2021	2020
	£	£
Local government grants	118266	109665
Other grants	<u>0</u>	<u>0</u>
	<u>118266</u>	<u>109665</u>
5 Other Trading Activities	2021	2020
	£	£
Fees	20649	30992
Fundraising	<u>0</u>	<u>803</u>
Fundraising	<u>20649</u>	<u>31795</u>
6 Other incoming resources	2021	2020
	£	£
Miscellaneous income	<u>1184</u>	<u>1008</u>

**Charnock Richard Pre-Schol
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

7 Costs of voluntary income

	Total 2021	Total 2020
	£	£
Staff costs	108634	113885
Rent	10640	10300
Insurance	516	566
Dance	325	474
	<hr/>	<hr/>
	120115	125225

8 Community activities

	2021	2020
	£	£
Pension costs	1416	1150
Training	776	1203
Repairs and maintenance	552	409
Refreshments	3110	3269
Fees and subscriptions	286	147
Play materials and resources	6159	5324
Postage and stationery	1176	861
Telephone	457	361
Advertising	285	166
Hire charges	180	110
Depreciation	1104	558
Sundry expenses	855	821
	<hr/>	<hr/>
	16356	14379

9 Other expenditure

	2021	2020
	£	£
Independent Examiner's fees	2138	2040
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

10

10 Employees	2021	2020
Number of employees		
The average monthly number of employees during the year was:		
Administration	1	1
Nursery workers	10	9
	<u>11</u>	<u>10</u>
 Employment costs		
	2021	2020
	£	£
Wages and salaries	108634	113885
Pension costs	1416	1150
	<u>110050</u>	<u>115035</u>

There were no employees whose remuneration was £60000 or more.

11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

12 Tangible Fixed Assets

	Plant & Equpt	Total
	£	£
Cost		
At 1 September 2020	4012	4012
Additions	3294	3294
At 31 August 2021	<u>7306</u>	<u>7306</u>
 Depreciation		
At 1 September 2020	1782	1782
Charge for the year	1104	1104
At 31 August 2021	<u>2886</u>	<u>2886</u>
 Net book value		
At 31 August 2021	<u>4420</u>	<u>4420</u>
 At 31 August 2020	<u>2230</u>	<u>2230</u>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

11

13 Debtors	2021	2020
	£	£
Trade debtors	0	2151
	<u>0</u>	<u>2151</u>

14 Creditors due within one year	2021	2020
	£	£
Accruals and deferred income	1350	22765
Paye / Nic	527	522
	<u>1877</u>	<u>23287</u>

15 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

16 Restricted Funds

The charity had no restricted funds in the year.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2021**

12

17 Analysis of movements in unrestricted funds

£

General fund

Balance 1 September 2020	43871
Incoming resources	140099
Resources expenses	-138609
	<hr/>
Balance 31 August 2021	<u>45361</u>

18 Analysis of net assets between funds

	Unrestric- ted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 August 2021 are represented by:			
Tangible fixed assets	4420	0	4420
Current assets	42818	0	42818
Creditors: amounts falling due within one year	-1877	0	-1877
			<hr/>
	<u>45361</u>	<u>0</u>	<u>45361</u>

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 31 August 2021**

2

Objective and Activities

The aims of the Pre-School are to enhance the development and education of children, primarily under statutory school age, by providing professional early years' education and encouraging parents to understand, and provide for, the needs of their children through community groups and by:

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The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

At the beginning of the academic year the pre-school intake of children was at a very good level which enabled us to keep the staffing levels at a consistent number and in turn gave us good child to staff ratios. During the period from September to November there were management changes within the pre school as G Leadbetter decided to leave which led to B Hughes being appointed as manager.

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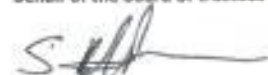
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The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

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Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2021**

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2021 which are set out on pages 4 to 12.

Responsibilities and basis of report

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Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act).

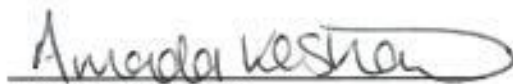
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Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
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- * the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
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Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Date: 19/2/22.

CHARNOCK RICHARD PRE-SCHOOL

England & Wales - Charity number 1105516

Accounts

**Charnock Richard Pre-School
Limited by Guarantee
31 August 2020
Legal and Administrative Information**

The Directors / Trustees	Mr Steven Hughes Mrs Beverley Hughes	Chair Vice Chair
Secretary	Mrs Suzanne Williams	
Registered Charity Number	1105516	
Company Number	04939225	
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Company Limited by Guarantee
31 August 2020
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For the Year Ended 31 August 2020**

1

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Paul Leadbetter (resigned 24.10.20)
Beverley Hughes
Suzanne Williams

None of the management committee has any beneficial interest in the company.

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During the financial year the day to day financial management of the charity rested with Mrs B Hughes.

The management committee have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

**Charnock Richard Pre-School
Company Limited by Guarantee
Trustees' Annual Report (continued)
For the Year Ended 31 August 2020**

2

Objective and Activities

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- 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) to raise funds. Pre-School operates not for profit and must retain compliant with section 4 of the Charities Act 2006, in that we have due regard to public benefit, as such the income of the Pre-School is applied solely towards the promotion of these objectives.

The Pre-School vision is "To be the best we can be" and in so doing provide a fun, happy and safe learning experience for all, where individuality is respected and valued in everyone.

Achievements and Performance

Thanks to effective management and dedicated staff Pre-School is thriving and for the first time, since I have been Chair, the perennial worry over numbers of children starting has not happened, with the number of preschool children on roll and uptake of 30 funded hours being good.

The trial of holding breakfast club at the school, as mentioned in the report last year, proved to be unsuccessful with Breakfast Club returning to Pre-School during the year. This has proved to be the correct decision as the number of children attending breakfast club has increased and the sessions for school children before school are also proving popular, so much so that the registered number of children, with Ofsted, has been increased from 25 to 35.

During the year the Teaching and Learning manager made the decision to leave as an opportunity arose which she couldn't refuse. Staff, as always, took this as an opportunity both personally and for the setting. Through effective team-working, most staff members have taken on wider roles and additional responsibilities, this is working well and is appreciated. Targeted training and Continuing Professional Development have been used, to support additional responsibilities, and is something I consider to be extremely important as we should never stop learning.

The Early Years Consultant makes regular visits and has provided positive feedback; these visits are used to further improve Pre-School for the benefit of staff and the children.

The outdoor area has been improved, with the addition of a new wooden play tower to promote children's physical development and a wooden picnic table and chairs. The outdoor play provision receives many positive comments from members of the general public. Being outdoors is something Pre-School promotes and regular visits take place to the Garden Centre, Church, School Woodland Garden and Orchard Gardens, to which Pre-School made a donation of several bird boxes.

Pre-School has had another successful year, not only operationally but also financially where Pre-School has generated, for the first time in many years, a surplus which will be used to further the charitable cause. Without the dedicated professional team, working together, this would not be possible.

Financial Review

As shown in the statement of financial activities on page 4, the net surplus for the year amounted to £924. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that if there is any significant drop in funding, the charity will be able to continue with its current activities whilst consideration is given to ways in which additional funds may be raised.

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The management committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The management committee, having regard to ongoing liquidity requirements of the charity, have kept available funds in the bank current account.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on 1/12/21 and signed on behalf of the board of trustees by:



Mr S Hughes
Chair

**Charnock Richard Pre-School
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Charnock Richard Pre-School
Year ended 31 August 2020**

I report to the charity trustees on my examination of the accounts of the Company for year ended 31 August 2020 which are set out on pages 4 to 12.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- * accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- * the accounts do not accord with such records; or
- * ~~the accounts do not comply with relevant accounting requirements under section 396 of the~~ Companies Act 2006 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; or
- * the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Amanda Kershaw FCCA
FPS Chartered Certified Accountants
Levine House
233 Wigan Road
Ashton-in-Makerfield
Wigan
WN4 9SL

Date:

1.2.21

**Charnock Richard Pre-School
Company Limited by Guarantee**

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**Statement of Financial Activities (including Income and Expenditure Account)
For the Year Ended 31 August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS					
Donations and legacies	4a	100	-	100	1,450
Income from charitable activities	4b	109,665	-	109,665	96,903
Other trading activities	5	31,795	-	31,795	42,757
Other income	6	1,008	-	1,008	1,594
Total income		142,568	-	142,568	142,704
Expenditure					
Expenditure on raising funds:					
Costs of voluntary income	7	125,225	-	125,225	114,449
Expenditure on charitable activities:					
Community activities	8	14,379	-	14,379	15,930
Other expenditure	9	2,040	-	2,040	1,950
Total expenditure		141,644	-	141,644	132,329
Net income/(expenditure) and net movement in funds		924		924	10,375
Total funds brought forward		42,947	-	42,947	32,572
Total funds carried forward		43,871	-	43,871	42,947

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Charnock Richard Pre-School
Company Limited by Guarantee
Statement of Financial Position
As At 31 August 2020**

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	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12		2,230		2,788
CURRENT ASSETS					
Debtors	13	2,151		2,558	
Cash at bank and in hand		<u>62,777</u>		<u>39,295</u>	
		64,928		41,853	
Creditors: amounts falling due within one year	14	<u>(23,287)</u>		<u>(1,694)</u>	
Net current assets			<u>41,641</u>		<u>40,159</u>
Net Assets			<u>43,871</u>		<u>42,947</u>
Funds of the Charity					
Unrestricted funds	17		43,871		42,947
Restricted funds	16				
Total charity funds			<u>43,871</u>		<u>42,947</u>

For the financial year ended 31 August 2020 the company was entitled to exemption from audit under Section 477 Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of trustees and authorised for issue on 1/2/21 and are signed on behalf of the board by:


Mr S Hughes

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2020**

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1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office Parish Rooms, Charter Lane, Charnock Richard, Chorley PR7 5NA.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

3.1 Basis of Preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

3.2 Going concern

There are no material uncertainties about the charity's ability to continue.

3.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are restricted funds earmarked by the trustees for particular future projects or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes, restricted income funds or endowment funds.

3.4 Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement established.

Income from donated goods at the fair values of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3.5 Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3.6 Depreciation

Depreciation is calculated so to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment	20% per annum reducing balance basis
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3.7 Pensions

The pension costs charged in the accounts represent the contributions payable by the charity during the year.

3.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts etc.

3.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.1 Creditors and Provisions

Creditors and provision are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3.11 Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2020**

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4: Donations and Legacies	2020	2019
	£	£
Donations	<u>100</u>	<u>1450</u>
4b Income from charitable activities	2020	2019
	£	£
Local government grants	109665	96903
Other grants	<u>0</u>	<u>0</u>
	<u>109665</u>	<u>96903</u>
5 Other Trading Activities	2020	2019
	£	£
Fees	30992	41036
Fundraising	<u>803</u>	<u>1721</u>
Fundraising	<u>31795</u>	<u>42757</u>
6 Other incoming resources	2020	2019
	£	£
Miscellaneous income	<u>1008</u>	<u>1594</u>

**Charnock Richard Pre-Schol
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2020**

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7 Costs of voluntary income

	Total 2020	Total 2019
	£	£
Staff costs	113885	102102
Rent	10300	10815
Insurance	566	558
Dance	474	974
	<hr/>	<hr/>
	125225	114449
	<hr/>	<hr/>

8 Community activities

	2020	2019
	£	£
Pension costs	1150	784
Training	1203	517
Repairs and maintenance	409	658
Refreshments	3269	4014
Fees and subscriptions	147	401
Play materials and resources	5324	5417
Postage and stationery	861	1192
Telephone	361	165
Advertising	166	179
Hire charges	110	593
Depreciation	558	697
Sundry expenses	821	1313
	<hr/>	<hr/>
	14379	15930
	<hr/>	<hr/>

9 Other expenditure

	2020	2019
	£	£
Independent Examiner's fees	2040	1950
	<hr/>	<hr/>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2020**

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10 Employees	2020	2019
Number of employees		
The average monthly number of employees during the year was:		
Administration	1	1
Nursery workers	9	8
	<u> </u>	<u> </u>
Employment costs		
	2020	2019
	£	£
Wages and salaries	113885	102102
Pension costs	1150	784
	<u> </u>	<u> </u>
	<u>115035</u>	<u>102886</u>

There were no employees whose remuneration was £60000 or more.
Mrs B Hughes received remuneration of £11621 (2019 £10568).

11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

12 Tangible Fixed Assets

	Plant & Eqpt	Total
	£	£
Cost		
At 1 September 2019	4012	4012
Additions	0	0
At 31 August 2020	<u>4012</u>	<u>4012</u>
Depreciation		
At 1 September 2019	1224	1224
Charge for the year	558	558
At 31 August 2020	<u>1782</u>	<u>1782</u>
Net book value		
At 31 August 2020	<u>2230</u>	<u>2230</u>
At 31 August 2019	<u>2788</u>	<u>2788</u>

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2020**

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13 Debtors	2020	2019
	£	£
Trade debtors	2151	2558
	<u>2151</u>	<u>2558</u>

14 Creditors due within one year	2020	2019
	£	£
Accruals and deferred income	22765	1225
Paye / Nic	522	469
	<u>23287</u>	<u>1694</u>

15 Share capital

The charity has no share capital being a company limited by guarantee. Each member guarantees to contribute an amount not exceeding £1 in the event of a winding up situation.

16 Restricted Funds

The charity had no restricted funds in the year.

**Charnock Richard Pre-School
Company Limited by Guarantee
Notes to the Accounts
For the Year Ended 31 August 2020**

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17 Analysis of movements in unrestricted funds

£

General fund

Balance 1 September 2019	42947
Incoming resources	142568
Resources expenses	-141644
	<hr/>
Balance 31 August 2020	<u>43871</u>

18 Analysis of net assets between funds

Unrestric- ted Funds	Restricted Funds	Total
£	£	£

Fund balances at 31 August 2020 are represented by:

Tangible fixed assets	2230	0	2230
Current assets	64928	0	64928
Creditors: amounts falling due within one year	-23287	0	-23287
	<hr/>		
	<u>43871</u>	<u>0</u>	<u>43871</u>