ST GABRIEL'S AREA PARTNERSHIP ENABLING PLAY AND LEARNING FOR EVERYONE LTD

England & Wales · Charity number 1108217

Details

Other names	THE APPLE TRUST
Status	Registered
Legal form	Charitable company
Company number	04333012
Registered	2005-02-22
Register	View on the Charity Commission register

Contact

Address	The Apple Trust The Apple Centre Ellis Ashton Street Huyton Liverpool L36 6BH
Phone	01514894120
Email	admin@theappletrust.org.uk
Website	www.theappletrust.org.uk

Activities

Objects: 1. TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE RESIDENT IN THE AREA, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF NURSERY, DAY AND AFTER-SCHOOL CARE SERVICES AND 2. TO PROVIDE RECREATIONAL AND LEISURE TIME FACILITIES FOR PEOPLE RESIDENT IN THE AREA WITH THE OBJECTS OF IMPROVING THEIR CONDITION OF LIFE ARISING BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: The Apple Trust aims to advance the education of children and young people resident in the area , in particular, but not exlusively, through the provision of nursery, day and after school care services;and to provide a film club, meals and other activities to engage local resident in the area with the object of improving their condition of life arising by different circumstances.

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Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** FOR PEOPLE RESIDENT IN THE AREA(THE HUYTON AND DISTRICT AREA OF MERSEYSIDE).
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£560,514	£543,734	£181,439	21
2024-03-31	£371,891	£406,583	-	-
2023-03-31	£366,734	£405,396	-	-
2022-03-31	£365,042	£349,998	-	-
2021-03-31	£336,438	£327,337	-	-

Trustees

Name	Role	Appointed
Reverend Canon MALCOLM KENNETH ROGERS	Chair	
James Shearon		2024-09-02
Janice Shearon		2024-09-02
Keith William Birkett		2015-03-26
Rev Kimberley Mannings		2023-06-01
Rev Lynne Connolly		2024-09-02

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ST GABRIEL'S AREA PARTNERSHIP ENABLING PLAY AND LEARNING FOR EVERYONE LTD

England & Wales - Charity number 1108217

Accounts

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:
- Advance the education of children and young people resident in the area, in particular but not exclusively through the
Provision of nursery, day care services.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit. Our Achievement and Performance for the financial year sets out how we have met our responsibilities for the year to 31st March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Very thankfully, we are now able to say that the impact of the pandemic is now historic not current. The Apple Trust continues to provide exceptional childcare and family sort and in greater numbers than ever before.

I want to begin with a word of thanks. To the parents, carers, staff and volunteers who believe wholeheartedly in The Apple Trust. I often reflect on the fact that the word ‘Trust’ is in our name and we certainly don’t take that trust for granted. We recognise that there are other providers who parents and carers could choose, other employers staff could work for. But the charity is determined to remain a special, trusted part of the lives of all those who we work in partnership with each day. Thank you for believing in us and being part of the story.

Thanks too to our trustees who give of their time, experience and skills for free as volunteers. This year we welcomed Jim and Jan Shearon as trustees and they have both made a significant contribution already to our leadership capacity. Jim is a retired logistics expert and Jan a retired schoolteacher. Our other trustees include Revd Kim Mannings a priest and former school teacher, Keith Birkett a former magistrate and myself. Between us there is vast experience and understanding. Although I will properly include a tribute in our next annual report due to fiscal timing, I did also want to acknowledge in this report the outstanding contribution to the life of the trust Christine Birkett made. Sadly, Christine passed away earlier in 2025 and we shall all mis her a great deal and we extend our heartfelt love and prayers to Keith who continues in his role as trustee.

This year has indeed contained a whole range of emotions. There have been encouraging external inspections from Ofsted and the local authority. Specific challenges to do with our grounds which we have overcome or are working really hard to overcome.

Our staff remain resilient which has been a really blessing and constant as we have navigated at times frustrating waters. I am glad to report that the recruitment challenge I reported last year has been dealt with and we have had the joy of welcoming new, expert colleagues who join our highly motivated and committed team.

Rhona's transition to business manager has now fully embedded and I want to pay particular thanks to her and all our managers and staff for their extraordinary commitment to the charity.

Over the summer of 2025 we look forward to building works to both improve and expand our baby facilities. Funded by investment from the local authority and Apple Trustees this is a positive and exciting step both in meeting local need and ensuring sustainability.

This last year has been one generally of transformation of the learning environments and play areas. Hygge (pronounced "hoo-guh") is a Danish design technique which has been proven to enhance the play and learning experience of babies and infants. Its philosophy is based on the notion of every moment being a quality moment. We believe this aligns with the charities aspirations of safe, high quality childcare perfectly.

Key aspects of the Hygge approach we have embedded across all areas include

- **Coziness and Warmth:**

This includes the physical aspects of comfort, like warm lighting, soft furnishings and comfortable seating.

- **Togetherness:**

Hygge often involves gathering with friends to share simple joys, have good conversations, and enjoy each other's company.

- **Mindfulness**

Encouraging those who we care for to make the most out of every moment.

- **Groundedness and Well-being:**

Hygge is about comfort, and contentment, a way to discover what we enjoy most and least and what we all have in common. Respect of others as well of self is important in Hygge.

- **Equality and Gratitude:**

It embodies values of equality and an appreciation for everyday things especially the natural world with its smells, textures and resources

These principes have guided our development without losing anything of the fun, in fact I have noticed that as the Hygge changes have happened children are indeed happier and more contented. There is an industrious playfulness when you enter a room which has been a delight and encouragement to trustees.

Related to these developments and our amazing staff is the encouraging news that occupancy continues to rise steadily in fact we now have waiting lists for some rooms and only a few spare places in others. We continue to work in partnership with the local authority to ensure we play our part in the childcare strategy and particularly in supporting vulnerable families. This sometimes brings with it financial challenges to the charity but I remain thankful for the external monies we are given which subsidises this commitment.

I commend this annual report to you and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE

Chair of Trustees, The Apple Trust

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2025

for

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

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for the Year Ended 31 March 2025

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Our Achievement and Performance for the financial year sets out how we have met our re-sponsibilities for the year to 31st March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

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I commend this annual report to you and thank you for your interest and support.

With my very best regards,

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

Financial review

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

Future plans

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

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 the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Trustees
Canon M Rogers
Mrs B M Williams (resigned 6.11.24)
T Williams (deceased 31.12.24)
Mrs C M Birkett (deceased 20.6.25)
K W Birkett
Revd K Mannings
Rev L Connolly (appointed 6.11.24)
J Shearon (appointed 6.11.24)
Mrs J Shearon (appointed 6.11.24)

Company Secretary
Ms N Saunders

Independent Examiner
Suzanne Draper ACA FCCA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....26/11/2025..... and signed on the board's behalf by:

.....
Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Suzanne Draper ACA FCCA

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 4/12/25

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**23,515**	**30,240**	**53,755**	37,124
Charitable activities	4				
Education and childcare services		**502,851**	**-**	**502,851**	332,902
Investment income	3	**1,363**	**-**	**1,363**	1,865
Total		**527,729**	**30,240**	**557,969**	371,891
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		**495,344**	**45,846**	**541,190**	406,583
NET INCOME/(EXPENDITURE)		**32,385**	**(15,606)**	**16,779**	(34,692)
RECONCILIATION OF FUNDS					
Total funds brought forward		**71,836**	**92,823**	**164,659**	199,351
TOTAL FUNDS CARRIED FORWARD		**104,221**	**77,217**	**181,438**	164,659

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited (Registered number: 04333012)

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	**5,980**	**77,189**	**83,169**	98,808
CURRENT ASSETS					
Debtors	11	**7,241**	**-**	**7,241**	12,689
Cash at bank		**108,919**	**30**	**108,949**	69,686
		116,160	**30**	**116,190**	82,375
CREDITORS					
Amounts falling due within one year	12	**(17,920)**	**(1)**	**(17,921)**	(16,524)
NET CURRENT ASSETS		**98,240**	**29**	**98,269**	65,851
TOTAL ASSETS LESS CURRENT LIABILITIES		**104,220**	**77,218**	**181,438**	164,659
NET ASSETS		**104,220**	**77,218**	**181,438**	164,659
FUNDS	13				
Unrestricted funds				**104,220**	71,836
Restricted funds				**77,218**	92,823
TOTAL FUNDS				**181,438**	164,659

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 26.11.2025 and were signed on its behalf by:

M Rogers - Trustee

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	**39,261**	(21,810)
Net cash provided by/(used in) operating activities		**39,261**	(21,810)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(1,361)**	(827)
Interest received		**1,363**	1,865
Net cash provided by investing activities		**2**	1,038
Change in cash and cash equivalents in the reporting period		**39,263**	(20,772)
Cash and cash equivalents at the beginning of the reporting period		**69,686**	90,458
Cash and cash equivalents at the end of the reporting period		**108,949**	69,686

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**16,779**	(34,692)
Adjustments for:		
Depreciation charges	**17,000**	17,104
Interest received	**(1,363)**	(1,865)
Decrease/(increase) in debtors	**5,448**	(4,346)
Increase in creditors	**1,397**	1,989
Net cash provided by/(used in) operations	**39,261**	(21,810)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	**69,686**	**39,263**	**108,949**
	69,686	**39,263**	**108,949**
Total	**69,686**	**39,263**	**108,949**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

continued...

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	**23,513**	5,710
Grants	**30,242**	31,414
	53,755	37,124

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Other grants	**30,242**	31,414

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest receivable	**1,363**	1,865

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Nursery fees	Education and childcare services	**502,851**	332,902

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Education and childcare services	**536,224**	**4,966**	**541,190**

6. SUPPORT COSTS

	Governance costs
	£
Education and childcare services	**4,966**

7. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2025 - £17,001 (2024 - £17,105)

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	381,993	305,909
Other pension costs	5,477	4,779
	387,470	310,688

	31.3.25	31.3.24
	£	£
Wages and salaries	379,593	303,509
Social security costs	8,277	7,179
	387,870	310,688

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Charitable staff	21	20

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Leasehold property	Equipment	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2024	386,136	20,236	50,916	3,421	460,709
Additions	-	-	1,361	-	1,361
At 31 March 2025	386,136	20,236	52,277	3,421	462,070
DEPRECIATION					
At 1 April 2024	294,134	19,984	45,100	2,683	361,901
Charge for year	15,446	50	1,357	147	17,000
At 31 March 2025	309,580	20,034	46,457	2,830	378,901
NET BOOK VALUE					
At 31 March 2025	76,556	202	5,820	591	83,169
At 31 March 2024	92,002	252	5,816	738	98,808

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	74	11,539
Prepayments	7,167	1,150
	7,241	12,689

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	3,253	685
Social security and other taxes	5,692	3,750
Pensions	2,185	876
Deferred income	1,770	1,469
Accrued expenses	5,021	9,744
	17,921	16,524

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	41,836	32,384	74,220
Contingency fund	30,000	-	30,000
	71,836	32,384	104,220
Restricted funds			
Big Lottery	36,000	(6,000)	30,000
ERDF	56,002	(9,446)	46,556
Knowsley SureStart	380	(76)	304
Awards For All	440	(82)	358
Baby Room	1	(1)	-
	92,823	(15,605)	77,218
TOTAL FUNDS	164,659	16,779	181,438

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**527,729**	**(495,345)**	**32,384**
Restricted funds			
Big Lottery	**-**	**(6,000)**	**(6,000)**
ERDF	**(1)**	**(9,445)**	**(9,446)**
Knowsley SureStart	**-**	**(76)**	**(76)**
Awards For All	**-**	**(82)**	**(82)**
Baby Room	**30,241**	**(30,242)**	**(1)**
	30,240	**(45,845)**	**(15,605)**
TOTAL FUNDS	**557,969**	**(541,190)**	**16,779**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,836	15,000	41,836
Contingency fund	30,000	-	30,000
	56,836	15,000	71,836
Restricted funds			
Big Lottery	42,000	(6,000)	36,000
ERDF	65,447	(9,445)	56,002
Knowsley SureStart	475	(95)	380
Awards For All	543	(103)	440
Baby Room	34,050	(34,049)	1
	142,515	(49,692)	92,823
TOTAL FUNDS	199,351	(34,692)	164,659

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,476	(325,476)	15,000
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(95)	(95)
Awards For All	-	(103)	(103)
Baby Room	31,415	(65,464)	(34,049)
	31,415	(81,107)	(49,692)
TOTAL FUNDS	371,891	(406,583)	(34,692)

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Designated Funds:

Contingency fund

continued...

13. MOVEMENT IN FUNDS - continued

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

14. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2025.

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2025

for

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular, but not exclusively, through the provision of nursery day care services.

Public benefit

As trustees of the charity, we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our re-sponsibilities for the year to 31st March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

Very thankfully, we are now able to say that the impact of the pandemic is now historic not current. The Apple Trust continues to provide exceptional childcare and family sort and in greater numbers than ever before.

I want to begin with a word of thanks. To the parents, carers, staff and volunteers who believe wholeheartedly in The Apple Trust. I often reflect on the fact that the word 'Trust' is in our name, and we certainly don't take that trust for granted. We recognise that there are other providers who parents and carers could choose, other employers' staff could work for. But the charity is determined to remain a special, trusted part of the lives of all those who we work in partnership with each day. Thank you for believing in us and being part of the story.

Thanks too to our trustees who give of their time, experience and skills for free as volunteers. This year we welcomed Jim and Jan Shearon as trustees, and they have both made a significant contribution already to our leadership capacity. Jim is a retired logistics expert and Jan a retired schoolteacher. Our other trustees include Revd Kim Mannings a priest and former schoolteacher, Keith Birkett a former magistrate and myself. Between us there is vast experience and understanding. Although I will properly include a tribute in our next annual report due to fiscal timing, I did also want to acknowledge in this report the outstanding contribution to the life of the trust Christine Birkett made. Sadly, Christine passed away earlier in 2025 and we shall all miss her a great deal and we extend our heartfelt love and prayers to Keith who continues in his role as trustee.

This year has indeed contained a whole range of emotions. There have been encouraging external inspections from Ofsted and the local authority. Specific challenges to do with our grounds which we have overcome or are working really hard to overcome.

Our staff remain resilient which has been a really blessing and constant as we have navigated at times frustrating waters. I am glad to report that the recruitment challenge I reported last year has been dealt with and we have had the joy of welcoming new, expert colleagues who join our highly motivated and committed team.

Rhona's transition to business manager has now fully embedded and I want to pay particular thanks to her and all our managers and staff for their extraordinary commitment to the charity.

Over the summer of 2025 we look forward to building works to both improve and expand our baby facilities. Funded by investment from the local authority and Apple Trustees this is a positive and exciting step both in meeting local need and ensuring sustainability.

This last year has been one generally of transformation of the learning environments and play areas. Hygge (pronounced "hoo-guh") is a Danish design technique which has been proven to enhance the play and learning experience of babies and infants. Its philosophy is based on the notion of every moment being a quality moment. We believe this aligns with the charity's aspirations of safe, high-quality childcare perfectly.

Key aspects of the Hygge approach we have embedded across all areas include

Coziness and Warmth:
This includes the physical aspects of comfort, like warm lighting, soft furnishings and comfortable seating.

Togetherness:
Hygge often involves gathering with friends to share simple joys, have good conversations, and enjoy each other's company.

Mindfulness:
Encouraging those who we care for to make the most out of every moment.

Groundedness and Well-being:
Hygge is about comfort, and contentment, a way to discover what we enjoy most and least and what we all have in common. Respect of others as well of self is important in Hygge.

Equality and Gratitude:
It embodies values of equality and an appreciation for everyday things especially the natural world with its smells, textures and resource.

These principes have guided our development without losing anything of the fun, in fact I have noticed that as the Hygge changes have happened children are indeed happier and more contented. There is an industrious playfulness when you enter a room which has been a delight and encouragement to trustees.

Related to these developments and our amazing staff is the encouraging news that occupancy continues to rise steadily in fact we now have waiting lists for some rooms and only a few spare places in others. We continue to work in partnership with the local authority to ensure we play our part in the childcare strategy and particularly in supporting vulnerable families. This sometimes brings with it financial challenges to the charity, but I remain thankful for the external monies we are given which subsidises this commitment.

I commend this annual report to you and thank you for your interest and support.

With my very best regards,

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

Financial review

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

Future plans

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

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 the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Trustees
Canon M Rogers
Mrs B M Williams (resigned 6.11.24)
T Williams (deceased 31.12.24)
Mrs C M Birkett (deceased 20.6.25)
K W Birkett
Revd K Mannings
Rev L Connolly (appointed 6.11.24)
J Shearon (appointed 6.11.24)
Mrs J Shearon (appointed 6.11.24)

Company Secretary
Ms N Saunders

Independent Examiner
Suzanne Draper ACA FCCA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....26/11/2025..... and signed on the board's behalf by:

.....
Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Suzanne Draper ACA FCCA

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 4/12/25

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**23,515**	**30,240**	**53,755**	37,124
Charitable activities	4				
Education and childcare services		**502,851**	**-**	**502,851**	332,902
Investment income	3	**1,363**	**-**	**1,363**	1,865
Total		**527,729**	**30,240**	**557,969**	371,891
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		**495,344**	**45,846**	**541,190**	406,583
NET INCOME/(EXPENDITURE)		**32,385**	**(15,606)**	**16,779**	(34,692)
RECONCILIATION OF FUNDS					
Total funds brought forward		**71,836**	**92,823**	**164,659**	199,351
TOTAL FUNDS CARRIED FORWARD		**104,221**	**77,217**	**181,438**	164,659

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited (Registered number: 04333012)

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	**5,980**	**77,189**	**83,169**	98,808
CURRENT ASSETS					
Debtors	11	**7,241**	**-**	**7,241**	12,689
Cash at bank		**108,919**	**30**	**108,949**	69,686
		116,160	**30**	**116,190**	82,375
CREDITORS					
Amounts falling due within one year	12	**(17,920)**	**(1)**	**(17,921)**	(16,524)
NET CURRENT ASSETS		**98,240**	**29**	**98,269**	65,851
TOTAL ASSETS LESS CURRENT LIABILITIES		**104,220**	**77,218**	**181,438**	164,659
NET ASSETS		**104,220**	**77,218**	**181,438**	164,659
FUNDS	13				
Unrestricted funds				**104,220**	71,836
Restricted funds				**77,218**	92,823
TOTAL FUNDS				**181,438**	164,659

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 26.11.2025 and were signed on its behalf by:

M Rogers - Trustee

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	**39,261**	(21,810)
Net cash provided by/(used in) operating activities		**39,261**	(21,810)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(1,361)**	(827)
Interest received		**1,363**	1,865
Net cash provided by investing activities		**2**	1,038
Change in cash and cash equivalents in the reporting period		**39,263**	(20,772)
Cash and cash equivalents at the beginning of the reporting period		**69,686**	90,458
Cash and cash equivalents at the end of the reporting period		**108,949**	69,686

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**16,779**	(34,692)
Adjustments for:		
Depreciation charges	**17,000**	17,104
Interest received	**(1,363)**	(1,865)
Decrease/(increase) in debtors	**5,448**	(4,346)
Increase in creditors	**1,397**	1,989
Net cash provided by/(used in) operations	**39,261**	(21,810)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	**69,686**	**39,263**	**108,949**
	69,686	**39,263**	**108,949**
Total	**69,686**	**39,263**	**108,949**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

continued...

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	**23,513**	5,710
Grants	**30,242**	31,414
	53,755	37,124

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Other grants	**30,242**	31,414

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank interest receivable	**1,363**	1,865

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Nursery fees	Education and childcare services	**502,851**	332,902

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Education and childcare services	**536,224**	**4,966**	**541,190**

6. SUPPORT COSTS

	Governance costs
	£
Education and childcare services	**4,966**

7. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2025 - £17,001 (2024 - £17,105)

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	381,993	305,909
Other pension costs	5,477	4,779
	387,470	310,688

	31.3.25	31.3.24
	£	£
Wages and salaries	379,593	303,509
Social security costs	8,277	7,179
	387,870	310,688

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Charitable staff	21	20

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Leasehold property	Equipment	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2024	386,136	20,236	50,916	3,421	460,709
Additions	-	-	1,361	-	1,361
At 31 March 2025	386,136	20,236	52,277	3,421	462,070
DEPRECIATION					
At 1 April 2024	294,134	19,984	45,100	2,683	361,901
Charge for year	15,446	50	1,357	147	17,000
At 31 March 2025	309,580	20,034	46,457	2,830	378,901
NET BOOK VALUE					
At 31 March 2025	76,556	202	5,820	591	83,169
At 31 March 2024	92,002	252	5,816	738	98,808

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	74	11,539
Prepayments	7,167	1,150
	7,241	12,689

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	3,253	685
Social security and other taxes	5,692	3,750
Pensions	2,185	876
Deferred income	1,770	1,469
Accrued expenses	5,021	9,744
	17,921	16,524

13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	41,836	32,384	74,220
Contingency fund	30,000	-	30,000
	71,836	32,384	104,220
Restricted funds			
Big Lottery	36,000	(6,000)	30,000
ERDF	56,002	(9,446)	46,556
Knowsley SureStart	380	(76)	304
Awards For All	440	(82)	358
Baby Room	1	(1)	-
	92,823	(15,605)	77,218
TOTAL FUNDS	164,659	16,779	181,438

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**527,729**	**(495,345)**	**32,384**
Restricted funds			
Big Lottery	**-**	**(6,000)**	**(6,000)**
ERDF	**(1)**	**(9,445)**	**(9,446)**
Knowsley SureStart	**-**	**(76)**	**(76)**
Awards For All	**-**	**(82)**	**(82)**
Baby Room	**30,241**	**(30,242)**	**(1)**
	30,240	**(45,845)**	**(15,605)**
TOTAL FUNDS	**557,969**	**(541,190)**	**16,779**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	26,836	15,000	41,836
Contingency fund	30,000	-	30,000
	56,836	15,000	71,836
Restricted funds			
Big Lottery	42,000	(6,000)	36,000
ERDF	65,447	(9,445)	56,002
Knowsley SureStart	475	(95)	380
Awards For All	543	(103)	440
Baby Room	34,050	(34,049)	1
	142,515	(49,692)	92,823
TOTAL FUNDS	199,351	(34,692)	164,659

continued...

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,476	(325,476)	15,000
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(95)	(95)
Awards For All	-	(103)	(103)
Baby Room	31,415	(65,464)	(34,049)
	31,415	(81,107)	(49,692)
TOTAL FUNDS	371,891	(406,583)	(34,692)

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Designated Funds:

Contingency fund

continued...

13. MOVEMENT IN FUNDS - continued

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

14. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2025.

ST GABRIEL'S AREA PARTNERSHIP ENABLING PLAY AND LEARNING FOR EVERYONE LTD

England & Wales - Charity number 1108217

Accounts

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2024

for

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Contents of the Financial Statements for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16
Detailed Statement of Financial Activities	17

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the provision of nursery, day and after school care services, and
- To provide a lunch club, meals and other activities to engage local residents in the area with the object of improving their condition of life arising from different and often challenging circumstances.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our re-sponsibilities for the year to 31st March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Firstly, I want to say 'thank you' to our hard working and committed staff and volunteers who have enabled us to continue our recovery from the pandemic, continuing to provide exceptional childcare and support. Thanks too to our parents and carers, for their commitment and loyalty particularly in a cost of living crisis which inevitably has resulted in rising costs throughout The Apple Trust operations. We have tried to minimise the impact of these through efficiencies and re-structuring, however we have had to raise fees along with most other businesses/charities and we are so grateful for everyone's support and understanding.

Resilience is the ability to 'bounce back' after challenges and tough times. In The Apple Trust, we are used to supporting children as they face change for example starting with us or transition into school. We pride ourselves in supporting families as they face all manner of challenges in life, from poverty and deprivation related health and mental health issues to divorce, separation and bereavement.

In our most recent two annual reports, I outlined the challenges of recruitment and how we were relying on agency support, which was not sustainable for many different reasons including financially. Last year I provided an update that we had been successful in recruiting and relying less on agency staff. As we move forwards we embrace the challenge of recruitment again, but through the lens of significant expansion of numbers and government changes. At the time of writing we are making good progress, but this is a key priority for trustees throughout the coming year, also with a view on succession planning as some staff approach their retirement.

I also mentioned in last year's report some of the challenges related to our site. You will find reference to expenditure within these accounts which relate to this. The most significant is still ongoing, the retaining wall fracture to the access ramp, and we are working with consultants to find a solution. Delays finding a solution to this are most frustrating, and we are actively seeking out fresh quotations to progress the works as soon as possible.

We are grateful for recent HM Government announcements and look forward to these being implemented fully, although seldom do the fees provided centrally cover the full costs of care. We are however in a more sustainable financial position as the year turns. I am confident that, considering all we have faced together, the Apple Trust is able to meet the challenges it faces, and although this year will no doubt be challenging I hope to be able to report next year of an even more sustainable picture.

Rhona's transition to business manager has now fully embedded and I want to pay particular thanks to her and all our managers and staff for their extraordinary commitment to the charity.

The work continues to recruit additional trustees. We successfully recruited Reverend Kimberley Mannings to the board. Kim is a former school teacher, now a vicar, and adds great strength to our governance. (Note: although not part of the fiscal year of this report, I wish to record our sincere thanks to the Late Trevor Williams who died shortly after this period end. Trevor was an outstanding and encouraging trustee, of great expertise and we shall miss him greatly and want to formally send our thanks and condolences to his widow Brenda, through this report. In my next report I shall provide details of four new trustees appointed since Trevor's passing.

Finally I want to say thank you again to all the parents and carers who, faced with many options, choose to send their children to The Apple Trust. Your belief in us is something we absolutely do not take for granted.
I commend this annual report to you for the board of trustees for The Apple Trust and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

FINANCIAL REVIEW

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

FUTURE PLANS

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

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 the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Trustees
Rev Canon M Rogers
Mrs B M Williams
T Williams (resigned 31.7.24)
Mrs C M Birkett
K W Birkett
Revd K Mannings (appointed 1.6.23)
Rev L Connolly (appointed 2.9.24)
J Shearon (appointed 2.9.24)
Mrs J Shearon (appointed 2.9.24)

Company Secretary
Mrs B M Williams

Independent Examiner
Suzanne Draper ACA FCCA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19/11/2024 and signed on its behalf by:

.....
Rev Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Suzanne Draper ACA FCCA

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 31/12/2024.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	**31.3.24 Total funds £**	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**5,709**	**31,415**	**37,124**	43,352
Charitable activities	4				
Education and childcare services		**332,902**	**-**	**332,902**	322,335
Investment income	3	**1,865**	**-**	**1,865**	1,048
Total		**340,476**	**31,415**	**371,891**	366,735
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		**325,476**	**81,107**	**406,583**	405,397
NET INCOME/(EXPENDITURE)		**15,000**	**(49,692)**	**(34,692)**	(38,662)
RECONCILIATION OF FUNDS					
Total funds brought forward		**56,836**	**142,515**	**199,351**	238,013
TOTAL FUNDS CARRIED FORWARD		**71,836**	**92,823**	**164,659**	199,351

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	9	**6,015**	**92,793**	**98,808**	115,085
CURRENT ASSETS					
Debtors	10	**12,689**	**-**	**12,689**	8,343
Cash at bank		**69,656**	**30**	**69,686**	90,458
		82,345	**30**	**82,375**	98,801
CREDITORS					
Amounts falling due within one year	11	**(16,524)**	**-**	**(16,524)**	(14,535)
NET CURRENT ASSETS		**65,821**	**30**	**65,851**	84,266
TOTAL ASSETS LESS CURRENT LIABILITIES		**71,836**	**92,823**	**164,659**	199,351
NET ASSETS		**71,836**	**92,823**	**164,659**	199,351
FUNDS	12				
Unrestricted funds				**71,836**	56,836
Restricted funds				**92,823**	142,515
TOTAL FUNDS				**164,659**	199,351

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19/11/2024 and were signed on its behalf by:

M Rogers - Trustee

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Cash Flow Statement for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	**(21,810)**	(29,876)
Net cash used in operating activities		**(21,810)**	(29,876)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(827)**	(2,401)
Interest received		**1,865**	1,048
Net cash provided by/(used in) investing activities		**1,038**	(1,353)
Change in cash and cash equivalents in the reporting period		**(20,772)**	(31,229)
Cash and cash equivalents at the beginning of the reporting period		**90,458**	121,687
Cash and cash equivalents at the end of the reporting period		**69,686**	90,458

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	**(34,692)**	(38,662)
Adjustments for:		
Depreciation charges	**17,104**	16,980
Interest received	**(1,865)**	(1,048)
Increase in debtors	**(4,346)**	(5,474)
Increase/(decrease) in creditors	**1,989**	(1,672)
Net cash used in operations	**(21,810)**	(29,876)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	**90,458**	**(20,772)**	**69,686**
	90,458	**(20,772)**	**69,686**
Total	**90,458**	**(20,772)**	**69,686**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	**- 4% straight line**
Property improvements	**- 4% straight line**
Equipment	**- 20% on reducing balance**
Fixtures & Fittings	**- 20% on reducing balance**
Computer Equipment	**- 20% on reducing balance**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

continued...

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	5,710	2,673
Grants	31,414	40,679
	37,124	43,352

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	31,414	40,679

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Bank interest receivable	1,865	1,048

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24	31.3.23
		£	£
Nursery fees	Education and childcare services	332,902	322,335

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Education and childcare services	401,583	5,000	406,583

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2023 - £16,800 (2022 £17,007).

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Charitable staff	**20**	19

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	**386,136**	**20,236**	**50,262**	**3,248**	**459,882**
Additions	**-**	**-**	**654**	**173**	**827**
At 31 March 2024	**386,136**	**20,236**	**50,916**	**3,421**	**460,709**
DEPRECIATION					
At 1 April 2023	**278,689**	**19,921**	**43,674**	**2,513**	**344,797**
Charge for year	**15,445**	**63**	**1,426**	**170**	**17,104**
At 31 March 2024	**294,134**	**19,984**	**45,100**	**2,683**	**361,901**
NET BOOK VALUE					
At 31 March 2024	**92,002**	**252**	**5,816**	**738**	**98,808**
At 31 March 2023	107,447	315	6,588	735	115,085

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	**11,539**	7,395
Prepayments	**1,150**	948
	12,689	8,343

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	685	765
Social security and other taxes	3,750	2,035
Pensions	876	744
Deferred income	1,469	1,872
Accrued expenses	9,744	9,119
	16,524	14,535

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	26,836	15,000	41,836
Contingency fund	30,000	-	30,000
	56,836	15,000	71,836
Restricted funds			
Big Lottery	42,000	(6,000)	36,000
ERDF	65,447	(9,445)	56,002
Knowsley SureStart	475	(95)	380
Awards For All	543	(103)	440
Baby Room	34,050	(34,049)	1
	142,515	(49,692)	92,823
TOTAL FUNDS	199,351	(34,692)	164,659

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	340,476	(325,476)	15,000
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(95)	(95)
Awards For All	-	(103)	(103)
Baby Room	31,415	(65,464)	(34,049)
	31,415	(81,107)	(49,692)
TOTAL FUNDS	371,891	(406,583)	(34,692)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	83,855	(57,019)	26,836
Contingency fund	30,000	-	30,000
	113,855	(57,019)	56,836
Restricted funds			
Big Lottery	48,000	(6,000)	42,000
ERDF	74,893	(9,446)	65,447
Knowsley SureStart	594	(119)	475
Awards For All	671	(128)	543
Baby Room	-	34,050	34,050
	124,158	18,357	142,515
TOTAL FUNDS	238,013	(38,662)	199,351

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	326,057	(383,076)	(57,019)
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	(1)	(9,445)	(9,446)
Knowsley SureStart	-	(119)	(119)
Awards For All	-	(128)	(128)
Baby Room	34,050	-	34,050
Knowsley Works Support Grant	3,679	(3,679)	-
Community Champions Grant	950	(950)	-
Education Skills	1,000	(1,000)	-
Knowsley Metropolitan Brough Council	1,000	(1,000)	-
	40,678	(22,321)	18,357
TOTAL FUNDS	366,735	(405,397)	(38,662)

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

continued...

12. MOVEMENT IN FUNDS - continued

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Designated Funds:

Contingency fund

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2023.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**5,710**	2,673
Grants	**31,414**	40,679
	37,124	43,352
Investment income		
Bank interest receivable	**1,865**	1,048
Charitable activities		
Nursery fees	**332,902**	322,335
Total incoming resources	**371,891**	366,735
EXPENDITURE		
Charitable activities		
Wages	**303,509**	289,677
Pensions	**7,179**	6,370
Running costs & snacks	**25,371**	21,636
Other legal & professional fees	**4,044**	4,539
Rent, Rates & Utilities	**15,271**	17,372
Insurance	**3,693**	3,392
Other office costs	**933**	3,403
Telephone	**2,102**	1,892
Travel & subsistence	**664**	583
Bad debts	**70**	1,614
Refurbishment & maintenance	**21,463**	19,240
Lunch club support	**179**	677
Supply staff	**-**	13,008
Long leasehold depreciation	**15,445**	15,445
Equipment depreciation	**63**	79
Fixtures & fittings depreciation	**1,427**	1,271
Computer equipment depreciation	**170**	184
	401,583	400,382
Support costs		
Governance costs		
Accountancy fees	**1,331**	1,267
Independent Examiner's fee	**2,726**	2,368
Bank charges and interest	**943**	1,380
	5,000	5,015
Total resources expended	**406,583**	405,397
Net expenditure	**(34,692)**	(38,662)

This page does not form part of the statutory financial statements

ST GABRIEL'S AREA PARTNERSHIP ENABLING PLAY AND LEARNING FOR EVERYONE LTD

England & Wales - Charity number 1108217

Accounts

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the provision of nursery, day and after school care services, and
- To provide a lunch club, meals and other activities to engage local residents in the area with the object of improving their condition of life arising from different and often challenging circumstances.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our re-sponsibilities for the year to 31st March 2023.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Firstly, I want to say 'thank you' to our hard working and committed staff and volunteers who have enabled us to continue our recovery from the pandemic, continuing to provide exceptional childcare and support. Thanks too to our parents and carers, for their commitment and loyalty particularly in a cost of living crisis which inevitably has resulted in rising costs throughout The Apple Trust operations. We have tried to minimise the impact of these through efficiencies and re-structuring, however we have had to raise fees along with most other businesses/charities and we are so grateful for everyone's support and understanding.

Resilience is the ability to 'bounce back' after challenges and tough times. In The Apple Trust, we are used to supporting children as they face change for example starting with us or transition into school. We pride ourselves in supporting families as they face all manner of challenges in life, from poverty and deprivation related health and mental health issues to divorce, separation and bereavement.

We are in many ways, a 'community of resilience'. Our main hope and reason for being, underpinning all that we do, is that the children we support will receive the very best possible start in life, and that as they grow they would be able to draw on skills and experiences that equip them to thrive.

This last few years have required extraordinary efforts to maintain our own wellbeing and resilience as an organisation, that our work may be successful amidst unprecedented challenge, both to the trust and to the families we serve

In our last report I outlined the challenges of recruitment and how we were relying on agency support, which was not sustainable for many different reasons including financially. I am glad to report that we have been successful in filling vacancies and that this has had the desired outcome of lowering costs and also enabling long-lasting relationships to be built between key-worker staff and children.

I also mentioned in last year's report some of the challenges related to our site. You will find reference to expenditure within these accounts which relate to this. The most significant is still ongoing, the retention wall fracture to the access ramp, and we are working with consultants to find a solution. Work will hopefully take place before winter to put right the issues to do with original build suitability, and next year I hope to be able to report that this longstanding problem is finally resolved.

We ended the year in a remarkably good place in terms of occupancy, OFSTED, staff retention and morale. However financially we are still vulnerable and need to focus this coming year on increasing income so as not to require use of reserves on an ongoing basis. We are grateful for recent HM Government announcements and look forward to these being implemented fully, although seldom do the fees provided centrally cover the full costs of care. I am confident that, considering all we have faced together, the Apple Trust is able to meet the challenges it faces, and although this year will be challenging I hope to be able to report next year of a more sustainable picture.

Following the retirement of Heather our former business manager, the transition to Rhona as our new administration services manager has been seamless. We thank her for her considerable work across this period of transition, along with all of the managers.

The work continues to recruit additional trustees. We successfully recruited Reverend Kimberley Mannings to the board. Kim is a former school teacher, now a vicar, and adds great strength to our governance. We continue to search for additional trustees and this coming year we hope to recruit at least another one, preferably two.

Finally I want to say thank you again to all the parents and carers who, faced with many options, choose to send their children to The Apple Trust. Your belief in us is something we absolutely do not take for granted.
I commend this annual report to you for the board of trustees for The Apple Trust and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

FINANCIAL REVIEW

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

FUTURE PLANS

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

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 the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Report of the Trustees
for the Year Ended 31 March 2023

Trustees
Rev Canon M Rogers
Mrs B M Williams
T Williams
Mrs C M Birkett
K W Birkett

Company Secretary
Mrs B M Williams

Independent Examiner
Suzanne Draper
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ...14th Nov 2023... and signed on its behalf by:

M. R

.....
Rev Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Suzanne Draper ACA FCCA

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 20/11/23

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	**31.3.23 Total funds £**	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**2,673**	**40,678**	**43,351**	30,288
Charitable activities	4				
Education and childcare services		**322,335**	**-**	**322,335**	333,805
Investment income	3	**1,048**	**-**	**1,048**	949
Total		**326,056**	**40,678**	**366,734**	365,042
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		**383,074**	**22,322**	**405,396**	354,478
NET INCOME/(EXPENDITURE)		**(57,018)**	**18,356**	**(38,662)**	10,564
RECONCILIATION OF FUNDS					
Total funds brought forward		**113,855**	**124,158**	**238,013**	227,449
TOTAL FUNDS CARRIED FORWARD		**56,837**	**142,514**	**199,351**	238,013

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	9	**6,650**	**108,435**	**115,085**	129,664
CURRENT ASSETS					
Debtors	10	**8,343**	**-**	**8,343**	2,869
Cash at bank		**56,378**	**34,080**	**90,458**	121,687
		64,721	**34,080**	**98,801**	124,556
CREDITORS					
Amounts falling due within one year	11	**(14,535)**	**-**	**(14,535)**	(16,207)
NET CURRENT ASSETS		**50,186**	**34,080**	**84,266**	108,349
TOTAL ASSETS LESS CURRENT LIABILITIES		**56,836**	**142,515**	**199,351**	238,013
NET ASSETS		**56,836**	**142,515**	**199,351**	238,013
FUNDS	12				
Unrestricted funds				**56,836**	113,855
Restricted funds				**142,515**	124,158
TOTAL FUNDS				**199,351**	238,013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

M. Rogers

M Rogers - Trustee

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Cash Flow Statement for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	**(29,876)**	27,939
Net cash (used in)/provided by operating activities		**(29,876)**	27,939
Cash flows from investing activities			
Purchase of tangible fixed assets		**(2,401)**	(817)
Interest received		**1,048**	949
Net cash (used in)/provided by investing activities		**(1,353)**	132
Change in cash and cash equivalents in the reporting period		**(31,229)**	28,071
Cash and cash equivalents at the beginning of the reporting period		**121,687**	93,616
Cash and cash equivalents at the end of the reporting period		**90,458**	121,687

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(38,662)**	10,564
Adjustments for:		
Depreciation charges	**16,980**	17,007
Interest received	**(1,048)**	(949)
(Increase)/decrease in debtors	**(5,474)**	4,332
Decrease in creditors	**(1,672)**	(3,015)
Net cash (used in)/provided by operations	**(29,876)**	27,939

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	**121,687**	**(31,229)**	**90,458**
	121,687	**(31,229)**	**90,458**
Total	**121,687**	**(31,229)**	**90,458**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

continued...

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	2,672	1,454
Grants	40,679	27,560
CJRS Grant	-	1,274
	43,351	30,288

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
KMBC	-	10,000
General activities	-	560
Community Fund Covid-19 Support Grant	-	17,000
Other grants	40,679	-
	40,679	27,560

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank interest receivable	1,048	949

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Nursery fees	Education and childcare services	322,335	333,805

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Education and childcare services	400,382	5,014	405,396

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2023 - £16,800 (2022 £17,007).

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Charitable staff	19	17

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	**386,136**	**20,236**	**47,861**	**3,248**	**457,481**
Additions	**-**	**-**	**2,401**	**-**	**2,401**
At 31 March 2023	**386,136**	**20,236**	**50,262**	**3,248**	**459,882**
DEPRECIATION					
At 1 April 2022	**263,243**	**19,842**	**42,403**	**2,329**	**327,817**
Charge for year	**15,446**	**79**	**1,271**	**184**	**16,980**
At 31 March 2023	**278,689**	**19,921**	**43,674**	**2,513**	**344,797**
NET BOOK VALUE					
At 31 March 2023	**107,447**	**315**	**6,588**	**735**	**115,085**
At 31 March 2022	122,893	394	5,458	919	129,664

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	**7,395**	2,194
Prepayments	**948**	675
	8,343	2,869

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	765	578
Social security and other taxes	2,035	3,409
Pensions	744	808
Deferred income	1,872	2,284
Accrued expenses	9,119	9,128
	14,535	16,207

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	83,855	(57,019)	26,836
Contingency fund	30,000	-	30,000
	113,855	(57,019)	56,836
Restricted funds			
Big Lottery	48,000	(6,000)	42,000
ERDF	74,893	(9,446)	65,447
Knowsley SureStart	594	(119)	475
Awards For All	671	(128)	543
Baby Room	-	34,050	34,050
	124,158	18,357	142,515
TOTAL FUNDS	238,013	(38,662)	199,351

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	326,056	(383,075)	(57,019)
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	(1)	(9,445)	(9,446)
Knowsley SureStart	-	(119)	(119)
Awards For All	-	(128)	(128)
Baby Room	34,050	-	34,050
Knowsley Works Support Grant	3,679	(3,679)	-
Community Champions Grant	950	(950)	-
Education Skills	1,000	(1,000)	-
Knowsley Metropolitan Brough Council	1,000	(1,000)	-
	40,678	(22,321)	18,357
TOTAL FUNDS	366,734	(405,396)	(38,662)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	56,783	27,072	83,855
Contingency fund	30,000	-	30,000
	86,783	27,072	113,855
Restricted funds			
Big Lottery	54,000	(6,000)	48,000
ERDF	84,338	(9,445)	74,893
Knowsley SureStart	743	(149)	594
Awards For All	831	(160)	671
Pilkingtons Austin - Lunch Club Grant	754	(754)	-
	140,666	(16,508)	124,158
TOTAL FUNDS	227,449	10,564	238,013

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,042	(310,970)	27,072
Knowsley Metropolitan Borough Council	10,000	(10,000)	-
	348,042	(320,970)	27,072
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(149)	(149)
Awards For All	-	(160)	(160)
Pilkingtons Austin - Lunch Club Grant	-	(754)	(754)
CF Knowsley Covid-19 Support Grant	17,000	(17,000)	-
	17,000	(33,508)	(16,508)
TOTAL FUNDS	365,042	(354,478)	10,564

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

continued...

12. MOVEMENT IN FUNDS - continued

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

The Pilkington Grant

A Covid grant received for purchase of items to open up social activities. It was for the purchase of tables, chairs and parasols. This fund was fully expended in 2022.

CF Knowsley Covid-19 Support Grant

A grant received to cover payroll costs for two new posts, practitioner and administrator. Grant will also cover general costs incurred i.e. travel, books & telephone.

Designated Funds:

Contingency fund

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2023.

ST GABRIEL'S AREA PARTNERSHIP ENABLING PLAY AND LEARNING FOR EVERYONE LTD

England & Wales - Charity number 1108217

Accounts

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited

Contents of the Financial Statements
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the provision of nursery, day and after school care services, and

- To provide a lunch club, meals and other activities to engage local residents in the area with the object of improving their condition of life arising from different and often challenging circumstances.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our responsibilities for the year to 31st March 2022.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As in previous annual reports I have always begun with a word of very deserved thanks and this is so, especially in this last year, when recovering and restabilising the Apple Trust while still managing the effects of COVID19 has stress tested our operations again, and again I want to pay tribute to our outstanding staff, parents/carers and trustees who have not only ensured we continue to thrive, but that standards were maintained and the well-being of all was kept front and centre. Wellbeing and resilience has been at the forefront of everything this past year.

Resilience is the ability to 'bounce back' after challenges and tough times. In The Apple Trust we are used to supporting children as they face change for example starting with us or transition into school. We pride ourselves in supporting families as they face all manner of challenges in life, from poverty and deprivation related health and mental health issues to divorce, separation and bereavement.

We are in many ways, a 'community of resilience'. Our main hope and reason for being, underpinning all that we do, is that the children we support will receive the very best possible start in life, and that as they grow they would be able to draw on skills and experiences that equip them to thrive.

This last few years have required extraordinary efforts to maintain our own wellbeing and resilience as an organisation, that our work may be successful amidst unprecedented challenge both to the trust and to the families we serve. And it is in this challenge that I again offer my profound and sincere thanks to all our staff, trustees and friends. I am acutely aware that without the support we have received, we simply would not have been able to continue and thrive.

I also want to thank HM Government for financial ways they have supported charitable businesses and to Knowsley Council and Liverpool City Region Community Foundation for the two grants we received to support our recovery from Covid. You will find details of those in this report but in a nutshell they were transformative to our situation and whether our work might be sustainable.

The particular challenges and tough times we have faced which exerted such financial pressure include (i) an almost complete lack of recruitment success, despite creative methods to replace staff or find staff with specialist skills. This led to a more-than-desired use of agency staff with all of the associated quality assurance and cost implications of doing that. This hit us particularly around the end of March 2021.

Around this time too we started to experience some site related issues (our building is now 16 years old) and this has been demanding on our precious reserves at a period of already increased anxiety that they might not prove to be sufficient 'for such a time as this.'

One very bright moment at the turn of the year was the celebration of our 20th anniversary of the Apple Trust. Held in St Gabriel's Church, it was lovely to gather as staff and trustees and guests for food and encouragement and this acted as a real boost for the trust - we reminded ourselves that what we have is worth all of the effort, challenge and frustration.

We ended the year in a remarkably good place. Like other nurseries and Social Enterprises, the challenge hasn't fully subsided and the coming year, particularly in terms of rising inflation, the energy crisis, post pandemic mental health issues, seems to underline the dogged determination of our recent history to simply keep adding to those things we and our families have to face and manage. But we continue to research and recruitment for our developing needs, the site issues are being resolved and more importantly, our work with children and their families continues to provide safety, fun and opportunity. I am confident that, considering all we have faced together, the Apple Trust family is better placed and more equipped than ever to meet and deal with anything it may now face.

I won't mention anyone individually in this report apart from one person who is looking to be retired early in the next financial year and whose retirement will be of great sadness for us. We will say goodbye to Heather our business manager of 20 years and whilst we wish her every blessing we know she will be missed. We are fortunate indeed to have successfully promote Rhona who has already begun training and will work full time as we plan to amalgamate the business lead and administrative roles into one as a better use of skills.

The work continues to recruit additional trustees. We are going to make this a priority this coming year, ensuring that recruitment enables us to further widen our considerable experience and expertise as leaders.

Finally, I want to say thank you to all the parents and carers who, faced with many options choose to send their children to The Apple Trust. Your belief in us is something we absolutely do not take for granted.

I commend this annual report to you for the board of trustees for The Apple Trust and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

FINANCIAL REVIEW

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.
Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

FUTURE PLANS

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

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 the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Trustees
Rev Canon M Rogers
Mrs B M Williams
T Williams
Mrs C M Birkett
K W Birkett

Company Secretary
Mrs B M Williams

Independent Examiner
Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9.Nov.22 and signed on its behalf by:

.....
Rev Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA ACA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 9/11/2022

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**13,288**	**17,000**	**30,288**	111,406
Charitable activities					
Education and childcare services		**333,805**	**-**	**333,805**	224,279
Investment income	3	**949**	**-**	**949**	753
Total		**348,042**	**17,000**	**365,042**	336,438
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		**320,970**	**33,508**	**354,478**	327,337
NET INCOME/(EXPENDITURE)		**27,072**	**(16,508)**	**10,564**	9,101
RECONCILIATION OF FUNDS					
Total funds brought forward		**86,783**	**140,666**	**227,449**	218,348
TOTAL FUNDS CARRIED FORWARD		**113,855**	**124,158**	**238,013**	227,449

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	9	**5,536**	**124,128**	**129,664**	145,854
CURRENT ASSETS					
Debtors	10	**2,869**	**-**	**2,869**	7,201
Cash at bank		**121,657**	**30**	**121,687**	93,616
		124,526	**30**	**124,556**	100,817
CREDITORS					
Amounts falling due within one year	11	**(16,207)**	**-**	**(16,207)**	(19,222)
NET CURRENT ASSETS		**108,319**	**30**	**108,349**	81,595
TOTAL ASSETS LESS CURRENT LIABILITIES		**113,855**	**124,158**	**238,013**	227,449
NET ASSETS		**113,855**	**124,158**	**238,013**	227,449
FUNDS	12				
Unrestricted funds				**113,855**	86,783
Restricted funds				**124,158**	140,666
TOTAL FUNDS				**238,013**	227,449

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9. Nov. 2022 and were signed on its behalf by:

M Rogers - Trustee

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Cash Flow Statement for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	**27,939**	31,608
Net cash provided by operating activities		**27,939**	31,608
Cash flows from investing activities			
Purchase of tangible fixed assets		**(817)**	(2,824)
Interest received		**949**	753
Net cash provided by/(used in) investing activities		**132**	(2,071)
Change in cash and cash equivalents in the reporting period		**28,071**	29,537
Cash and cash equivalents at the beginning of the reporting period		**93,616**	64,079
Cash and cash equivalents at the end of the reporting period		**121,687**	93,616

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	**10,564**	9,101
Adjustments for:		
Depreciation charges	**17,007**	16,861
Loss on disposal of fixed assets	**-**	22
Interest received	**(949)**	(753)
Decrease/(increase) in debtors	**4,332**	(461)
(Decrease)/increase in creditors	**(3,015)**	6,838
Net cash provided by operations	**27,939**	31,608

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank	**93,616**	**28,071**	**121,687**
	93,616	**28,071**	**121,687**
Total	**93,616**	**28,071**	**121,687**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	**- 4% straight line**
Property improvements	**- 4% straight line**
Equipment	**- 20% on reducing balance**
Fixtures & Fittings	**- 20% on reducing balance**
Computer Equipment	**- 20% on reducing balance**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

continued...

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	1,454	3,639
Grants	27,560	55,666
CJRS Grant	1,274	52,101
	30,288	111,406

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
KMBC	10,000	-
Early Years Professional	-	31,427
SEN	-	1,412
General activities	560	22,827
Community Fund Covid-19 Support Grant	17,000	-
	27,560	55,666

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Bank interest receivable	949	753

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Nursery fees	Education and childcare services	333,805	224,279

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Education and childcare services	349,998	4,480	354,478

continued...

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2022 - £17,007 (2021 £16,671)

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Charitable staff	17	20

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	**386,136**	**20,236**	**47,532**	**2,760**	**456,664**
Additions	**-**	**-**	**329**	**488**	**817**
At 31 March 2022	**386,136**	**20,236**	**47,861**	**3,248**	**457,481**
DEPRECIATION					
At 1 April 2021	**247,798**	**19,744**	**41,106**	**2,162**	**310,810**
Charge for year	**15,445**	**98**	**1,297**	**167**	**17,007**
At 31 March 2022	**263,243**	**19,842**	**42,403**	**2,329**	**327,817**
NET BOOK VALUE					
At 31 March 2022	**122,893**	**394**	**5,458**	**919**	**129,664**
At 31 March 2021	138,338	492	6,426	598	145,854

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	2,194	5,754
Other debtors	-	623
Prepayments	675	824
	2,869	7,201

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	578	580
Social security and other taxes	3,409	3,364
Pensions	808	850
Deferred income	2,284	2,333
Accrued expenses	9,128	12,095
	16,207	19,222

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	56,783	27,072	83,855
Contingency fund	30,000	-	30,000
	86,783	27,072	113,855
Restricted funds			
Big Lottery	54,000	(6,000)	48,000
ERDF	84,338	(9,445)	74,893
Knowsley SureStart	743	(149)	594
Awards For All	831	(160)	671
Pilkingtons Austin - Lunch Club Grant	754	(754)	-
	140,666	(16,508)	124,158
TOTAL FUNDS	227,449	10,564	238,013

continued...

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**338,042**	**(310,970)**	**27,072**
Knowsley Metropolitan Borough Council	**10,000**	**(10,000)**	**-**
	348,042	**(320,970)**	**27,072**
Restricted funds			
Big Lottery	**-**	**(6,000)**	**(6,000)**
ERDF	**-**	**(9,445)**	**(9,445)**
Knowsley SureStart	**-**	**(149)**	**(149)**
Awards For All	**-**	**(160)**	**(160)**
Pilkingtons Austin - Lunch Club Grant	**-**	**(754)**	**(754)**
CF Knowsley Covid-19 Support Grant	**17,000**	**(17,000)**	**-**
	17,000	**(33,508)**	**(16,508)**
TOTAL FUNDS	**365,042**	**(354,478)**	**10,564**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	32,605	24,217	(39)	56,783
Contingency fund	30,000	-	-	30,000
	62,605	24,217	(39)	86,783
Restricted funds				
Big Lottery	60,000	(6,000)	-	54,000
ERDF	93,783	(9,445)	-	84,338
Knowsley SureStart	929	(186)	-	743
Awards For All	1,031	(200)	-	831
LCR Cares Grant	-	(39)	39	-
Pilkingtons Austin - Lunch Club Grant	-	754	-	754
	155,743	(15,116)	39	140,666
TOTAL FUNDS	218,348	9,101	-	227,449

continued...

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,149	(270,932)	24,217
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(186)	(186)
Awards For All	-	(200)	(200)
Early Years Professional - Staff Cover	31,427	(31,427)	-
Baby Room	1,412	(1,412)	-
LCR Cares Grant	6,750	(6,789)	(39)
Pilkingtons Austin - Lunch Club Grant	1,000	(246)	754
Early Years - Stepped approach outdoor play	700	(700)	-
	41,289	(56,405)	(15,116)
TOTAL FUNDS	336,438	(327,337)	9,101

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

continued...

12. MOVEMENT IN FUNDS - continued

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

The Pilkington Grant

A Covid grant received for purchase of items to open up social activities. It was for the purchase of tables, chairs and parasols. This fund was fully expended in 2022.

CF Knowsley Covid-19 Support Grant

A grant received to cover payroll costs for two new posts, practitioner and administrator. Grant will also cover general costs incurred i.e. travel, books & telephone.

Designated Funds:

Contingency fund

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2022.

ST GABRIEL'S AREA PARTNERSHIP ENABLING PLAY AND LEARNING FOR EVERYONE LTD

England & Wales - Charity number 1108217

Accounts

REGISTERED COMPANY NUMBER: 04333012
REGISTERED CHARITY NUMBER: 1108217

Report of the Trustees and Financial Statements for the Year Ended 31 March 2021 for St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

S B
& P

Oriel House
2-8 Oriel Road
Bootle
Merseyside
L20 7EP
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St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the provision of nursery, day and after school care services, and

- To provide a lunch club, meals and other activities to engage local residents in the area with the object of improving their condition of life arising from different and often challenging circumstances.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our responsibilities for the year to 31st March 2021.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In previous annual reports I have always begun with a word of very deserved thanks. This last year, COVID19 has stress tested our operations like never before, and I want to pay tribute to our outstanding staff, parents/carers and trustees who have not only ensured we remained open as much as possible, but that standards were maintained and the well-being of all was kept front and centre. Never has this thank you to our Apples family been so richly deserved.

What a year that was!

The Apple Trust is rightly recognised as being 'more than' childcare and 'more than' wider support for vulnerable families. It is transformational - boosting confidence, providing stability and safe spaces, enabling young people and their parents/carers to flourish in so many ways whilst having the very best of fun.

Not surprisingly, along with many community organisations, the early pandemic resulted in our closure, firstly between the end of March 2020 when the first lockdown was announced (until June 2020). We attempted to re-open, meeting the needs particularly of key worker families etc but sadly occupation didn't exceed 14% and it wasn't possible to sustain operations so a further shut-down took place until September 2020.

Throughout this time online and telephone support continued by a loyal and faithful skeleton staff who ensured families being impacted most by the pandemic were not left isolated.

Sadly, these closures have hit the trust hard financially. The headline you will read about in more detail in the financial sections of this report is a loss of some £70,000 in fee income. Most charitable and other grant making bodies understandably switched their foci to the pandemic meaning only a very small amount of external grant income was able to be secured.

The financial impact was exacerbated with the increased costs incurred by operating safely and securely - for example higher staffing costs as children were grouped differently to prevent cross-infection, hygiene equipment and PPE.

The trustees are extremely thankful for HM Government's job retention scheme which enabled us to furlough staff. Not only did this enable us to mitigate against the impact of the fee reduction but its flexibility meant that we could phase return. Little Apples particularly played a huge part in our local covid recovery, enabling families to return to some sense of normality where possible and when they felt able to do so. As an organisation we were able to respond in a bespoke way to family need and this has resulted in even stronger links with home post -pandemic than before.

As I have already said, staff have been remarkable. No one can doubt their loyalty, flexibility and commitment to The Apple Trust. It could be easy to forget that they were also dealing with the personal impact of the pandemic whilst serving others. Where we became aware of staff well-being being at risk, we offered support, and the culture of intentional 'holding one another up and together' was important. Covid camaraderie was a key ingredient to our ability to continue, but for those who found the experience more de-stabilising we offered pastoral support and signposted to counselling. Our staff are our most valuable asset. I hope we have demonstrated this last year that this belief isn't just about nice words, but translates into very practical, very authentic care and concern.

Towards the end of the year, with the advent of vaccination and greater understanding about transmission and management of the disease, numbers began to swell and indeed by the end of January 2021, numbers were healthy and by the end of March, one year on from the start of the pandemic, our baby room and 2 year old room were at full capacity. We ended the year not just hugely relieved that we survived as an organisation, but that all of our staff (some of whom caught the virus) were safe and well. We will look back I'm sure on 2020 as the most remarkable of years, that brought out the very best in us.

Wider charitable activities

The Apple Trust is established as a major charitable contributor to local community infrastructure. In addition to its core business as a childcare provider which is its trading interest, the trust will always have in its DNA and operations a range of activities for the common good. We are committed to community cohesion, intergenerational connecting, and local problem solving and enabling. The close relationship we have with local schools, churches and other organisations means we are well placed to make a difference.
For example, we have a small but enthusiastic group which uses the trusts site for horticultural and environmental activities of different kinds. We partner with St Gabriels church to facilitate a well established Lunch Club which brings together and supports around 75 older people, many of whom are grandparents with caring responsibilities or additional needs. We also go the extra mile with families each and every day, helping with finances (so that no child is ever excluded due to affordability), accessing a wide range of additional support (including advocacy and emotional support, access to the internet etc). These significant activities do not always appear on our balance sheet. However, 'in kind' support to our local community we estimate to be in the region of £17,500 per annum.

It remains a huge privilege to serve the trust as chair and thank trustees for this honour which I do not take for granted.

We do need to augment our trustee body with inspirational and determined people who can add to our range of skills and experiences. Please do contact me directly for more information if you are interested in this worthwhile endeavour.

I commend this annual report to you and thank you for your interest and support.
With my very best regards

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

FINANCIAL REVIEW

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, reserves meet our policy and budgets indicate there are no imminent risks to sustainability, enabling us to consider and implement developmental works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change. Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

FUTURE PLANS

In addition to refurbishments across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to increasing occupancy and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

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 the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

Trustees
Rev Canon M Rogers
Mrs B M Williams
T Williams
Mrs C M Birkett
K W Birkett

Company Secretary
Mrs B M Williams

Independent Examiner
Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24th November 2021 and signed on its behalf by:

M. Rogers
.....
Rev Canon M Rogers - Trustee

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes 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 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA ACA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 24/11/21

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	**31.3.21 Total funds £**	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**70,117**	**41,289**	**111,406**	43,221
Charitable activities	4				
Education and childcare services		**224,279**	**-**	**224,279**	290,326
Investment income	3	**753**	**-**	**753**	1,058
Total		**295,149**	**41,289**	**336,438**	334,605
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		**270,932**	**56,405**	**327,337**	371,887
NET INCOME/(EXPENDITURE)		**24,217**	**(15,116)**	**9,101**	(37,282)
Transfers between funds	12	**(39)**	**39**	**-**	-
Net movement in funds		**24,178**	**(15,077)**	**9,101**	(37,282)
RECONCILIATION OF FUNDS					
Total funds brought forward		**62,605**	**155,743**	**218,348**	255,630
TOTAL FUNDS CARRIED FORWARD		**86,783**	**140,666**	**227,449**	218,348

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	**5,971**	**139,883**	**145,854**	159,912
CURRENT ASSETS					
Debtors	10	**7,201**	**-**	**7,201**	6,740
Cash at bank		**92,832**	**784**	**93,616**	64,079
		100,033	**784**	**100,817**	70,819
CREDITORS					
Amounts falling due within one year	11	**(19,221)**	**(1)**	**(19,222)**	(12,383)
NET CURRENT ASSETS		**80,812**	**783**	**81,595**	58,436
TOTAL ASSETS LESS CURRENT LIABILITIES		**86,783**	**140,666**	**227,449**	218,348
NET ASSETS		**86,783**	**140,666**	**227,449**	218,348
FUNDS	12				
Unrestricted funds				**86,783**	62,605
Restricted funds				**140,666**	155,743
TOTAL FUNDS				**227,449**	218,348

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24/11/2021 and were signed on its behalf by:

M. Rogers

M Rogers - Trustee

The notes form part of these financial statements

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited

Cash Flow Statement for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	**31,608**	(24,525)
Net cash provided by/(used in) operating activities		**31,608**	(24,525)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(2,824)**	-
Interest received		**753**	1,058
Net cash (used in)/provided by investing activities		**(2,071)**	1,058
Change in cash and cash equivalents in the reporting period		**29,537**	(23,467)
Cash and cash equivalents at the beginning of the reporting period		**64,079**	87,546
Cash and cash equivalents at the end of the reporting period		**93,616**	64,079

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**9,101**	(37,282)
Adjustments for:		
Depreciation charges	**16,861**	16,977
Loss on disposal of fixed assets	**22**	-
Interest received	**(753)**	(1,058)
(Increase)/decrease in debtors	**(461)**	180
Increase/(decrease) in creditors	**6,838**	(3,342)
Net cash provided by/(used in) operations	**31,608**	(24,525)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank	**64,079**	**29,537**	**93,616**
	64,079	**29,537**	**93,616**
Total	**64,079**	**29,537**	**93,616**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	**- 4% straight line**
Property improvements	**- 4% straight line**
Equipment	**- 20% on reducing balance**
Fixtures & Fittings	**- 20% on reducing balance**
Computer Equipment	**- 20% on reducing balance**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

continued...

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	**3,639**	2,879
Grants	**55,666**	37,181
CJRS Grant	**52,101**	3,161
	111,406	43,221

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Early Years Professional	**31,427**	29,632
SEN	**1,412**	2,211
General activities	**22,827**	5,338
	55,666	37,181

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Bank interest receivable	**753**	1,058

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Nursery fees	Education and childcare services	**224,279**	290,326

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Education and childcare services	**323,990**	**3,347**	**327,337**

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2021 - £16,671 (2020 £16,977)

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Charitable staff	**20**	20

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	**386,136**	**20,366**	**44,708**	**2,760**	**453,970**
Additions	**-**	**-**	**2,824**	**-**	**2,824**
Disposals	**-**	**(130)**	**-**	**-**	**(130)**
At 31 March 2021	**386,136**	**20,236**	**47,532**	**2,760**	**456,664**
DEPRECIATION					
At 1 April 2020	**232,353**	**19,729**	**39,963**	**2,013**	**294,058**
Charge for year	**15,445**	**123**	**1,143**	**149**	**16,860**
Eliminated on disposal	**-**	**(108)**	**-**	**-**	**(108)**
At 31 March 2021	**247,798**	**19,744**	**41,106**	**2,162**	**310,810**
NET BOOK VALUE					
At 31 March 2021	**138,338**	**492**	**6,426**	**598**	**145,854**
At 31 March 2020	153,783	637	4,745	747	159,912

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	**5,754**	2,909
Other debtors	**623**	3,161
Prepayments	**824**	670
	7,201	6,740

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	580	310
Social security and other taxes	3,364	2,613
Pensions	850	729
Deferred income	2,333	2,121
Accrued expenses	12,095	6,610
	19,222	12,383

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	32,605	24,217	(39)	56,783
Contingency fund	30,000	-	-	30,000
	62,605	24,217	(39)	86,783
Restricted funds				
Big Lottery	60,000	(6,000)	-	54,000
ERDF	93,783	(9,445)	-	84,338
Knowsley SureStart	929	(186)	-	743
Awards For All	1,031	(200)	-	831
LCR Cares Grant	-	(39)	39	-
Pilkingtons Austin - Lunch Club Grant	-	754	-	754
	155,743	(15,116)	39	140,666
TOTAL FUNDS	218,348	9,101	-	227,449

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	295,149	(270,932)	24,217
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(186)	(186)
Awards For All	-	(200)	(200)
Early Years Professional - Staff Cover	31,427	(31,427)	-
Baby Room	1,412	(1,412)	-
LCR Cares Grant	6,750	(6,789)	(39)
Pilkingtons Austin - Lunch Club Grant	1,000	(246)	754
Early Years - Stepped approach outdoor play	700	(700)	-
	41,289	(56,405)	(15,116)
TOTAL FUNDS	336,438	(327,337)	9,101

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	83,173	(20,568)	(30,000)	32,605
Contingency fund	-	-	30,000	30,000
	83,173	(20,568)	-	62,605
Restricted funds				
Big Lottery	66,000	(6,000)	-	60,000
ERDF	103,228	(9,445)	-	93,783
Knowsley SureStart	1,161	(232)	-	929
Awards For All	1,281	(250)	-	1,031
Baby Room	787	(787)	-	-
	172,457	(16,714)	-	155,743
TOTAL FUNDS	255,630	(37,282)	-	218,348

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,762	(323,330)	(20,568)
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(232)	(232)
Awards For All	-	(250)	(250)
Early Years SENCO Support	29,632	(29,632)	-
Baby Room	2,211	(2,998)	(787)
	31,843	(48,557)	(16,714)
TOTAL FUNDS	334,605	(371,887)	(37,282)

Restricted Funds:

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

Big Lottery

continued...

12. MOVEMENT IN FUNDS - continued

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Early Years Support

This post to support Early Years requires our staff member highly experienced in SENCO works for the Local authority 3 days per week to assist their SENCO work. The post is always reviewed year on year and subject to Government funding available for them to provide the service. They will provide 3 months notice if this post was not to continue each year end.

Baby Room Grant

In 2019 the charity received £5,000 to spend on the outdoor play area. Various expenditure totalling £4,213 was spent resulting in new fence, new garden furniture and new astro turf. The charity had £787 remaining of this grant at 1 April 2019. In 2020 the charity received £2,211 and spent £2,998 and during the year the charity received a further grant of £1,412 and all was expended.

The Pilkington Grant

A Covid grant received for purchase of items to open up social activities. It was for the purchase of tables, chairs and parasols.

Stepped Approach Outdoor Grant

A grant to help enhance the resources we have put in place & help children develop independence, improve physicality and give a better learning experience.

Designated Funds:

Contingency fund

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

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13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2021.