

WHITLEY COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1118099

Details

Other names WHITLAY COMMUNITY PRE-SCHOOL NURSERY

Status Registered

Legal form Charitable company

Company number [05730064](#)

Registered 2011-08-09

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

Contact

Address Buxton Accounting Llp
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Phone 07540138220

Email chair@whitleypreschool.co.uk

Website Whitleycommunitypreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:1. OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2. ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3. INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Whitley Community Pre-school offers ten three hourly sessions of pre-school childcare per week for 38 weeks per year.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE CHESHIRE
- Cheshire East
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£65,627	£61,424	-	-
2024-03-31	£63,392	£60,998	-	-
2023-03-31	£58,464	£55,410	-	-
2022-03-31	£54,498	£56,267	-	-
2021-03-31	£63,329	£60,039	-	-

Trustees

Name	Role	Appointed
Alexandra Victoria Ferguson Swinden	Chair	2018-12-18
LAURENTIU UNGUREANU		2023-12-15
Leanne Wilson		2026-01-23

WHITLEY COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1118099

Accounts

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

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

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**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2025
for
Whitley Community Pre-School**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

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for the Year Ended 31 March 2025**

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Approved for the Trustees and
Signed on behalf of the Trustees for the Year Ended
31 March 2025
The Trustees

Whitley Community Pre-School
1118099
1118099
1118099
1118099

Whitley Community Pre-School

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730064 (England and Wales)

Registered Charity number

1118099

Registered office

98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Trustees

Miss A V F Swinden
Mrs V L Brown

Sales Manager

Pre-School
Manager

Taxi Driver

Mr L Ungureanu

Independent examiner

David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by 1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Whitley Community Pre-School
Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Significant activities - Chairs Annual Report
Admissions

This financial year we have maintained a steady number of children on register and continue for this to be a focus for our preschool.

Staffing

We currently have 4 staff members. Vicki remains our manager and we have had one staff member leave during this financial year.

Village Hall

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee.

Fundraising

Fundraising has continued during this financial year. Whitley Rose Queen continues to be our main fundraising income. We currently share fundraising opportunities with Friends of Whitley School and The Village Hall Committee.

The Committee

The 2024-25 committee:

Chair - Alex Swinden

Treasurer - Laurentiu Ungureanu

Further members - Eleanor Howse, Lauren Page, Izabela Ungureanu, Zoe Houghton

The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We have welcomed a new Treasurer to the team during this financial year.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of maintaining sufficient reserves to cover the salaries of employees and the running costs of the charity, should the pre-school be forced to close temporarily, or if the charity was to cease operations. As at the balance sheet date, the charity had reserves of £41,308 (2024: £37,105).

Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:

Mr L Ungureanu - Trustee



Whitley Community Pre-School
Statement of Trustees Responsibilities
for the Year Ended 31 March 2025

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Whitley Community Pre-School**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages five to eleven.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

23 December 2025

Whitley Community Pre-School

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		10,835	16,999
Investment income	3	366	384
Other incoming resources		54,426	46,009
Total incoming resources		65,627	63,392
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		61,424	60,998
NET INCOMING RESOURCES		4,203	2,394
RECONCILIATION OF FUNDS			
Total funds brought forward		37,105	34,711
TOTAL FUNDS CARRIED FORWARD		41,308	37,105

The notes form part of these financial statements

Whitley Community Pre-School

**Balance Sheet
At 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		41,500	37,105
CREDITORS			
Amounts falling due within one year	6	(192)	-
NET CURRENT ASSETS		41,308	37,105
TOTAL ASSETS LESS CURRENT LIABILITIES			
		41,308	37,105
NET ASSETS			
		41,308	37,105
FUNDS			
Unrestricted funds	7	41,308	37,105
TOTAL FUNDS		41,308	37,105

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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 23 December 2025 and were signed on its behalf by:

Mr L Ungureanu -Trustee

The notes form part of these financial statements

1. CHARITY INFORMATION

Whitley Community Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 Middlewich Road, Northwich, Cheshire, CW9 7DA.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

Whitley Community Pre-School

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Other accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	366	384

4. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	49,724	45,017
Social security costs	1,021	3,396
	<u>50,745</u>	<u>48,413</u>

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

	2025	2024
Pre-school staff	<u>-</u>	<u>4</u>

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>192</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	37,105	4,203	41,308
	<u>37,105</u>	<u>4,203</u>	<u>41,308</u>
TOTAL FUNDS	<u>37,105</u>	<u>4,203</u>	<u>41,308</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	65,627	(61,424)	4,203
	<u>65,627</u>	<u>(61,424)</u>	<u>4,203</u>
TOTAL FUNDS	<u>65,627</u>	<u>(61,424)</u>	<u>4,203</u>

Whitley Community Pre-School

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted Funds			
General fund	34,711	2,394	37,105
TOTAL FUNDS	34,711	2,394	37,105

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,392	(60,998)	2,394
TOTAL FUNDS	63,392	(60,998)	2,394

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	34,711	6,597	41,308
TOTAL FUNDS	34,711	6,597	41,308

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,019	(122,422)	6,597
TOTAL FUNDS	129,019	(122,422)	6,597

8. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-schools assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

8,910	3,664
6,000	4,748
289	2,143
138	114
16,998	10,632
384	388
48,008	24,428
83,388	88,824
42,012	48,724
3,388	1,021
1,431	1,088
4,228	4,211
24,089	28,024
8,328	2,320
80,988	81,424
4,284	4,203

Whitley Community Pre-School

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Fees	3,664	8,910
Vouchers	4,749	6,989
Fund raisers	2,143	962
Other donations	114	-
Milk return	165	138
	<u>10,835</u>	<u>16,999</u>
Investment income		
Bank interest received	366	384
Other incoming resources		
Other income	54,426	46,009
Total incoming resources	<u>65,627</u>	<u>63,392</u>
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	49,724	45,017
Payroll deductions	1,021	3,396
Subscriptions and insurance	1,098	1,431
Equipment and sundry	4,211	4,225
	<u>56,054</u>	<u>54,069</u>
Support costs		
Other		
Rent	5,370	6,929
Total resources expended	<u>61,424</u>	<u>60,998</u>
Net income	<u>4,203</u>	<u>2,394</u>

WHITLEY COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1118099

Accounts

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2024
for
Whitley Community Pre-School**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Whitley Community Pre-School
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for the Year Ended 31 March 2024

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Whitley Community Pre-School

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05730064 (England and Wales)

Registered Charity number
1118099

Registered office
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Trustees

Miss A V F Swinden
Mrs V L Brown

Sales Manager
Pre-School
Manager

Mrs S K Mcloughlin-Abrahams
Mr L Ungureanu

Project Manager - resigned 17.1.24
Taxi Driver - appointed 12.9.23

Independent examiner

David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by 1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Whitley Community Pre-School
Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities - Chairs Annual Report

Admissions

This financial year we have maintained a steady number of children on register and continue for this to be a focus for our preschool. As of December 2024, we have 12 on register to return in January,

Staffing

We currently have 4 staff members. Vicki remains our manager and we have had one staff member leave during this financial year.

Village Hall

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee.

Fundraising

Fundraising has continued during this financial year. Whitley Rose Queen continues to be our main fundraising income. We currently share fundraising opportunities with Friends of Whitley School and The Village Hall Committee.

The Committee

The 2023-2024 committee:

Chair - Alex Swinden

Treasurer - Laurentiu Ungureanu

Further members - Eleanor Howse, Lauren Page, Izabela Ungureanu, Zoe Houghton

The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We have welcomed a new Treasurer to the team during this financial year.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of maintaining sufficient reserves to cover the salaries of employees and the running costs of the charity, should the pre-school be forced to close temporarily, or if the charity was to cease operations. As at the balance sheet date, the charity had reserves of £37,105 (2023: £34,711).

Approved by order of the board of trustees on 29 December 2024 and signed on its behalf by:



Mr L Ungureanu - Trustee

Whitley Community Pre-School

Statement of Trustees Responsibilities for the Year Ended 31 March 2024

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Whitley Community Pre-School**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages five to ten.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

29 December 2024

Whitley Community Pre-School

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		16,999	19,987
Investment income	3	384	144
Other incoming resources		46,009	38,333
Total incoming resources		63,392	58,464
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		60,998	55,410
NET INCOMING RESOURCES		2,394	3,054
RECONCILIATION OF FUNDS			
Total funds brought forward		34,711	31,657
TOTAL FUNDS CARRIED FORWARD		37,105	34,711

The notes form part of these financial statements

Whitley Community Pre-School

**Balance Sheet
At 31 March 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		<u>37,105</u>	<u>34,711</u>
NET CURRENT ASSETS		<u>37,105</u>	<u>34,711</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>37,105</u>	<u>34,711</u>
NET ASSETS			
		<u>37,105</u>	<u>34,711</u>
FUNDS			
Unrestricted funds	6	<u>37,105</u>	<u>34,711</u>
TOTAL FUNDS		<u>37,105</u>	<u>34,711</u>

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 29 December 2024 and were signed on its behalf by:



Mr L Ungureanu -Trustee

The notes form part of these financial statements

Whitley Community Pre-School

Notes to the Financial Statements for the Year Ended 31 March 2024

1. CHARITY INFORMATION

Whitley Community Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 Middlewich Road, Northwich, Cheshire, CW9 7DA.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. ACCOUNTING POLICIES - continued

Other accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	384	144

4. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. STAFF COSTS

	2024 £	2023 £
Wages and salaries	45,017	46,168
Social security costs	3,396	352
	<u>48,413</u>	<u>46,520</u>

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

	2024	2023
Pre-school staff	<u>4</u>	<u>4</u>

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

6. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	34,711	2,394	37,105
	<u>34,711</u>	<u>2,394</u>	<u>37,105</u>
TOTAL FUNDS	<u>34,711</u>	<u>2,394</u>	<u>37,105</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,392	(60,998)	2,394
	<u>63,392</u>	<u>(60,998)</u>	<u>2,394</u>
TOTAL FUNDS	<u>63,392</u>	<u>(60,998)</u>	<u>2,394</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted Funds			
General fund	31,657	3,054	34,711
	<u>31,657</u>	<u>3,054</u>	<u>34,711</u>
TOTAL FUNDS	<u>31,657</u>	<u>3,054</u>	<u>34,711</u>

Whitley Community Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. 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	58,464	(55,410)	3,054
	<u>58,464</u>	<u>(55,410)</u>	<u>3,054</u>
TOTAL FUNDS	<u><u>58,464</u></u>	<u><u>(55,410)</u></u>	<u><u>3,054</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	31,657	5,448	37,105
	<u>31,657</u>	<u>5,448</u>	<u>37,105</u>
TOTAL FUNDS	<u><u>31,657</u></u>	<u><u>5,448</u></u>	<u><u>37,105</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,856	(116,408)	5,448
	<u>121,856</u>	<u>(116,408)</u>	<u>5,448</u>
TOTAL FUNDS	<u><u>121,856</u></u>	<u><u>(116,408)</u></u>	<u><u>5,448</u></u>

7. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

8. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-schools assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

Whitley Community Pre-School
Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOMING RESOURCES		
Voluntary income		
Fees	8,910	10,586
Vouchers	6,989	7,239
Fund raisers	962	1,563
Toddlers	-	375
Milk return	138	224
	<u>16,999</u>	<u>19,987</u>
Investment income		
Bank interest received	384	144
Other incoming resources		
Other income	46,009	38,333
Total incoming resources	<u>63,392</u>	<u>58,464</u>
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	45,017	46,168
Payroll deductions	3,396	352
Subscriptions and insurance	1,431	278
Snack money	-	300
Equipment and sundry	4,225	4,526
	<u>54,069</u>	<u>51,624</u>
Support costs		
Other		
Rent	6,929	3,786
Total resources expended	<u>60,998</u>	<u>55,410</u>
Net income	<u><u>2,394</u></u>	<u><u>3,054</u></u>

This page does not form part of the statutory financial statements

WHITLEY COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1118099

Accounts



Chairs Annual Report

2022-2023

Whitley Community Pre School

Admissions

The financial year 2022-23 began with 16 children on register and closed the financial year with 17. For Whitley Community Preschool this is a good number of children to end the financial year with, although we always look at implementing strategies for continual improvement to increase numbers to ensure financial security.

Staffing

There were no staff changes during this financial year.

Village Hall

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee and are engaged in a number of fundraising initiatives together to ensure continued financial security.

Fundraising

Fundraising has continued during this financial year and has raised circa £1500 in donations. Events / activities included:

- 1) the return of Whitley Rose Queen, which has traditionally been one of Preschool's most lucrative fundraising activities
- 2) a Race Night, and a Quiz Night
- 3) Various smaller scale fundraising activities, such as a Halloween toddle, Bags2School, Christmas crafts.

The Committee

The 2022-2023 Whitley Community Preschool committee:

Chair – Alex Swinden

Treasurer – Sarah Mcloughlin-Abrahams

Further members – Eleanor Howse, Lauren Page, Izabela Ungureanu.

The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We continue to work with Friends of Whitley School to fundraise and advertise preschool.

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2023
for
Whitley Community Pre-School**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Whitley Community Pre-School
Contents of the Financial Statements
for the Year Ended 31 March 2023

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	Balance Sheet	6
	Notes to the Financial Statements	7 to 10
	Detailed Statement of Financial Activities	11

Whitley Community Pre-School

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05730064 (England and Wales)

Registered Charity number
1118099

Registered office
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Trustees

Miss A V F Swinden
Mrs V L Brown

Sales Manager
Pre-School
Manager
Project Manager

Mrs S K Mcloughlin-Abrahams

Independent examiner
David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by 1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

OBJECTIVES AND ACTIVITIES
Significant activities - Chairs Annual Report

Admissions

The financial year 2022-23 began with 16 children on register and closed the financial year with 17. For Whitley Community Preschool this is a good number of children to end the financial year with, although we always look at implementing strategies for continual improvement to increase numbers to ensure financial security.

Staffing

There were no staff changes during this financial year.

Village Hall

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee and are engaged in a number of fundraising initiatives together to ensure continued financial security.

Fundraising

Fundraising has continued during this financial year and has raised circa £1,500 in donations. Events / activities included:
(1) the return of Whitley Rose Queen, which has traditionally been one of Preschool's most lucrative fundraising activities
(2) a Race Night, and a Quiz Night
(3) Various smaller scale fundraising activities, such as a Halloween toddler, Bags2School, Christmas crafts.

The Committee

The 2022-2023 Whitley Community Preschool committee:

Chair - Alex Swinden

Treasurer - Sarah McLoughlin-Abrahams

Further members - Eleanor Howse, Lauren Page, Izabela Ungureanu.

The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We continue to work with Friends of Whitley School to fundraise and advertise preschool.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of maintaining sufficient reserves to cover the salaries of employees and the running costs of the charity, should the pre-school be forced to close temporarily, or if the charity was to cease operations. As at the balance sheet date, the charity had reserves of £34,380 (2022: £31,657).

Approved by order of the board of trustees on 7 December 2023 and signed on its behalf by:

Mrs S K McLoughlin-Abrahams - Trustee

Whitley Community Pre-School

Statement of Trustees Responsibilities for the Year Ended 31 March 2023

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages five to ten.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 (the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW

Buxton Accounting LLP
Chartered Accountants
98 Middleswich Road
Northwich
Cheshire
CW9 7DA

7 December 2023

Whitley Community Pre-School

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		19,987	22,188
Investment income	3	144	4
Other incoming resources		38,333	32,306
Total incoming resources		58,464	54,498
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		55,410	56,267
NET INCOMING/(OUTGOING) RESOURCES		3,054	(1,769)
RECONCILIATION OF FUNDS			
Total funds brought forward		31,657	33,426
TOTAL FUNDS CARRIED FORWARD		34,711	31,657

The notes form part of these financial statements

Whitley Community Pre-School

Balance Sheet
At 31 March 2023

	2023	2022
Unrestricted fund	£ 34,711	£ 31,657
Total funds	£ 34,711	£ 31,657
Notes		
CURRENT ASSETS	34,711	31,657
Cash at bank	34,711	31,657
NET CURRENT ASSETS	34,711	31,657
TOTAL ASSETS LESS CURRENT LIABILITIES	34,711	31,657
NET ASSETS	34,711	31,657
FUNDS	34,711	31,657
Unrestricted funds	34,711	31,657
TOTAL FUNDS	34,711	31,657

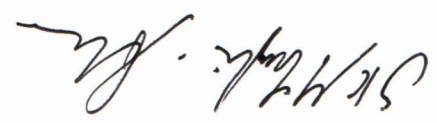
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

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 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 7 December 2023 and were signed on its behalf by:



Mrs S K McLoughlin-Abrahams - Trustee

Whitley Community Pre-School

Notes to the Financial Statements for the Year Ended 31 March 2023

1. CHARITY INFORMATION

Whitley Community Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 Middlewich Road, Northwich, Cheshire, CW9 7DA.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. ACCOUNTING POLICIES - continued

Other accounting policies
Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3. INVESTMENT INCOME

	2023	2022
Bank interest received	£ 144	£ 4

4. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. STAFF COSTS

	2023 £	2022 £
Wages and salaries	46,168	42,561
Social security costs	352	659
	<u>46,520</u>	<u>43,220</u>

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

	2023	2022
Pre-school staff	<u>6</u>	<u>5</u>

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

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,657	3,054	34,711
	<u>31,657</u>	<u>3,054</u>	<u>34,711</u>
TOTAL FUNDS	<u>31,657</u>	<u>3,054</u>	<u>34,711</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,464	(55,410)	3,054
	<u>58,464</u>	<u>(55,410)</u>	<u>3,054</u>
TOTAL FUNDS	<u>58,464</u>	<u>(55,410)</u>	<u>3,054</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted Funds			
General fund	33,426	(1,769)	31,657
	<u>33,426</u>	<u>(1,769)</u>	<u>31,657</u>
TOTAL FUNDS	<u>33,426</u>	<u>(1,769)</u>	<u>31,657</u>

Whitley Community Pre-School
Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

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

Unrestricted funds	General fund	TOTAL FUNDS
£	£	£
Incoming resources	Resources expended	Movement in funds
54,498	(56,267)	(1,769)
54,498	(56,267)	(1,769)
General fund	Unrestricted funds	TOTAL FUNDS

A current year 12 months and prior year 12 months combined position is as follows:

Unrestricted funds	General fund	TOTAL FUNDS
£	£	£
At 1.4.21	Net movement in funds	At 31.3.23
33,426	1,285	34,711
33,426	1,285	34,711
General fund	Unrestricted funds	TOTAL FUNDS

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

Unrestricted funds	General fund	TOTAL FUNDS
£	£	£
Incoming resources	Resources expended	Movement in funds
112,962	(111,677)	1,285
112,962	(111,677)	1,285
General fund	Unrestricted funds	TOTAL FUNDS

7. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

8. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-school assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

Whitley Community Pre-School
Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023	2022
	£	£
INCOMING RESOURCES		
Voluntary income		
Fees	10,586	10,750
Vouchers	7,239	7,690
Fund raisers	1,563	1,376
Other donations	-	2,021
Toddlers	375	190
Milk return	224	161
	19,987	22,188
Investment income		
Bank interest received	144	4
Other incoming resources		
Other income	38,333	32,306
Total incoming resources	58,464	54,498
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	46,168	42,561
Payroll deductions	352	659
Subscriptions and insurance	278	-
Snack money	300	50
Equipment and sundry	4,526	8,423
	51,624	51,693
Support costs		
Other		
Rent	3,786	4,574
Total resources expended	55,410	56,267
Net income/(expenditure)	3,054	(1,769)

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2023
for
Whitley Community Pre-School**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Whitley Community Pre-School
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for the Year Ended 31 March 2023

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Whitley Community Pre-School

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730064 (England and Wales)

Registered Charity number

1118099

Registered office

98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Trustees

Miss A V F Swinden

Mrs V L Brown

Mrs S K Mcloughlin-Abrahams

Sales Manager

Pre-School

Manager

Project Manager

Independent examiner

David William Buxton FCA

ICAEW

Buxton Accounting LLP

Chartered Accountants

98 Middlewich Road

Northwich

Cheshire

CW9 7DA

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by 1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

OBJECTIVES AND ACTIVITIES
Significant activities - Chairs Annual Report

Admissions

The financial year 2022-23 began with 16 children on register and closed the financial year with 17. For Whitley Community Preschool this is a good number of children to end the financial year with, although we always look at implementing strategies for continual improvement to increase numbers to ensure financial security.

Staffing

There were no staff changes during this financial year.

Village Hall

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee and are engaged in a number of fundraising initiatives together to ensure continued financial security.

Fundraising

Fundraising has continued during this financial year and has raised circa £1,500 in donations. Events / activities included:
(1) the return of Whitley Rose Queen, which has traditionally been one of Preschool's most lucrative fundraising activities
(2) a Race Night, and a Quiz Night
(3) Various smaller scale fundraising activities, such as a Halloween toddler, Bags2School, Christmas crafts.

The Committee

The 2022-2023 Whitley Community Preschool committee:

Chair - Alex Swinden

Treasurer - Sarah McLoughlin-Abrahams

Further members - Eleanor Howse, Lauren Page, Izabela Ungureanu.

The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We continue to work with Friends of Whitley School to fundraise and advertise preschool.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of maintaining sufficient reserves to cover the salaries of employees and the running costs of the charity, should the pre-school be forced to close temporarily, or if the charity was to cease operations. As at the balance sheet date, the charity had reserves of £34,380 (2022: £31,657).

Approved by order of the board of trustees on 7 December 2023 and signed on its behalf by:

Mrs S K McLoughlin-Abrahams - Trustee

Whitley Community Pre-School

Statement of Trustees Responsibilities for the Year Ended 31 March 2023

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages five to ten.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 (the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW

Buxton Accounting LLP
Chartered Accountants
98 Middleswich Road
Northwich
Cheshire
CW9 7DA

7 December 2023

Whitley Community Pre-School

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		19,987	22,188
Investment income	3	144	4
Other incoming resources		38,333	32,306
Total incoming resources		58,464	54,498
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		55,410	56,267
NET INCOMING/(OUTGOING) RESOURCES		3,054	(1,769)
RECONCILIATION OF FUNDS			
Total funds brought forward		31,657	33,426
TOTAL FUNDS CARRIED FORWARD		34,711	31,657

The notes form part of these financial statements

Whitley Community Pre-School

Balance Sheet
At 31 March 2023

	2023	2022
Unrestricted fund	£ 34,711	£ 31,657
Total funds	£ 34,711	£ 31,657
Notes		
CURRENT ASSETS		
Cash at bank	34,711	31,657
NET CURRENT ASSETS	34,711	31,657
TOTAL ASSETS LESS CURRENT LIABILITIES	34,711	31,657
NET ASSETS	34,711	31,657
FUNDS		
Unrestricted funds	34,711	31,657
TOTAL FUNDS	34,711	31,657

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 ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 7 December 2023 and were signed on its behalf by:

Mrs S K McLoughlin-Abrahams - Trustee

Whitley Community Pre-School

Notes to the Financial Statements for the Year Ended 31 March 2023

1. CHARITY INFORMATION

Whitley Community Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 Middlewich Road, Northwich, Cheshire, CW9 7DA.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. ACCOUNTING POLICIES - continued

Other accounting policies
Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3. INVESTMENT INCOME

	2023	2022
Bank interest received	£ 144	£ 4

4. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. STAFF COSTS

	2023 £	2022 £
Wages and salaries	46,168	42,561
Social security costs	352	659
	<u>46,520</u>	<u>43,220</u>

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

	2023	2022
Pre-school staff	<u>6</u>	<u>5</u>

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

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,657	3,054	34,711
	<u>31,657</u>	<u>3,054</u>	<u>34,711</u>
TOTAL FUNDS	<u>31,657</u>	<u>3,054</u>	<u>34,711</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,464	(55,410)	3,054
	<u>58,464</u>	<u>(55,410)</u>	<u>3,054</u>
TOTAL FUNDS	<u>58,464</u>	<u>(55,410)</u>	<u>3,054</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted Funds			
General fund	33,426	(1,769)	31,657
	<u>33,426</u>	<u>(1,769)</u>	<u>31,657</u>
TOTAL FUNDS	<u>33,426</u>	<u>(1,769)</u>	<u>31,657</u>

Whitley Community Pre-School
Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

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

Unrestricted funds	General fund	TOTAL FUNDS
£	£	£
Incoming resources	Resources expended	Movement in funds
54,498	(56,267)	(1,769)
54,498	(56,267)	(1,769)
General fund	Unrestricted funds	TOTAL FUNDS

A current year 12 months and prior year 12 months combined position is as follows:

Unrestricted funds	General fund	TOTAL FUNDS
£	£	£
At 1.4.21	Net movement in funds	At 31.3.23
33,426	1,285	34,711
33,426	1,285	34,711
General fund	Unrestricted funds	TOTAL FUNDS

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

Unrestricted funds	General fund	TOTAL FUNDS
£	£	£
Incoming resources	Resources expended	Movement in funds
112,962	(111,677)	1,285
112,962	(111,677)	1,285
General fund	Unrestricted funds	TOTAL FUNDS

7. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

8. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-school assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

Whitley Community Pre-School
Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023	2022
	£	£
INCOMING RESOURCES		
Voluntary income		
Fees	10,586	10,750
Vouchers	7,239	7,690
Fund raisers	1,563	1,376
Other donations	-	2,021
Toddlers	375	190
Milk return	224	161
	19,987	22,188
Investment income		
Bank interest received	144	4
Other incoming resources		
Other income	38,333	32,306
	58,464	54,498
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	46,168	42,561
Payroll deductions	352	659
Subscriptions and insurance	278	-
Snack money	300	50
Equipment and sundry	4,526	8,423
	51,624	51,693
Support costs		
Other		
Rent	3,786	4,574
	55,410	56,267
Total resources expended		
	55,410	56,267
Net income/(expenditure)	3,054	(1,769)

This page does not form part of the statutory financial statements

WHITLEY COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1118099

Accounts

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2022
for
Whitley Community Pre-School**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Whitley Community Pre-School
Contents of the Financial Statements
for the Year Ended 31 March 2022

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Whitley Community Pre-School

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730064 (England and Wales)

Registered Charity number

1118099

Registered office

98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Trustees

Mrs P R Helm	Housewife	- resigned 16.7.21
Miss A V F Swinden	Sales Manager	
Mrs V L Brown	Pre-School Manager	- appointed 28.6.21
Mrs S K McLoughlin-Abrahams	Project Manager	- appointed 12.4.21
Mrs C Pitchford	Stay At Home Mum	- appointed 12.4.21 - resigned 27.2.22

Independent examiner

David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by 1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Whitley Community Pre-School
Report of the Trustees
for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Significant activities - Chairs Annual Report

Admissions

The financial year started with 15 children on register. We closed the financial year maintaining the 15. During the previous financial year the children on register were accessing more hours at the preschool and although we only have one child less on register this year, this has impacted the level of income we have received from fees and funding.

Staffing

During this financial year we received a resignation from one member of staff. To replace this staff member, we hired one new person externally, we also hired internally for a new Deputy Manager. Staff hours are reviewed often to ensure we are stay within ratio while the children on register are accessing fewer hours than the previous year.

Village Hall

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee. The Village Hall increased our rental payment during this financial period due to the recent increase in energy rates. This has changed from £12 per session to £14 per session.

Fundraising

Fundraising has made a slow return during this financial year. Preschool applied and was awarded a grant for £2021 via Cheshire Community Foundation in August 2021. Other smaller amounts were raised during the year, gradually increasing our fundraised amount compared to the year before.

The Committee

The 2021-2022 committee:

Chair - Alex Swinden
Treasurer - Sarah Mcloughlin-Abrahams
Secretary - Leanne Edwards - Bernard
Further members - Sophie Bratherton, Nicole Greenall

The committee has experienced a change of committee members during the new financial year. The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We continue to work with Friends of Whitley School to fundraise and advertise preschool.

FINANCIAL REVIEW

Reserves policy

The charity has a policy of maintaining sufficient reserves to cover the salaries of employees and the running costs of the charity, should the pre-school be forced to close temporarily, or if the charity was to cease operations. As at the balance sheet date, the charity had reserves of £31,657 (2021: £33,426).

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 5 December 2022 and signed on its behalf by:



Mrs S K Mcloughlin-Abrahams - Trustee

Whitley Community Pre-School

Statement of Trustees Responsibilities for the Year Ended 31 March 2022

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of
Whitley Community Pre-School**

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages five to ten.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

5 December 2022

Whitley Community Pre-School
Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		22,188	45,989
Investment income	3	4	38
Other incoming resources		32,306	17,302
Total incoming resources		54,498	63,329
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		56,267	60,039
NET INCOMING/(OUTGOING) RESOURCES		(1,769)	3,290
RECONCILIATION OF FUNDS			
Total funds brought forward		33,426	30,136
TOTAL FUNDS CARRIED FORWARD		31,657	33,426

The notes form part of these financial statements

Whitley Community Pre-School

Balance Sheet At 31 March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		<u>31,657</u>	<u>33,426</u>
NET CURRENT ASSETS		<u>31,657</u>	<u>33,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,657</u>	<u>33,426</u>
NET ASSETS		<u><u>31,657</u></u>	<u><u>33,426</u></u>
FUNDS	6		
Unrestricted funds		<u>31,657</u>	<u>33,426</u>
TOTAL FUNDS		<u><u>31,657</u></u>	<u><u>33,426</u></u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 5 December 2022 and were signed on its behalf by:



Mrs S K Mcloughlin-Abrahams -Trustee

Whitley Community Pre-School

Notes to the Financial Statements for the Year Ended 31 March 2022

1. CHARITY INFORMATION

Whitley Community Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 Middlewich Road, Northwich, Cheshire, CW9 7DA.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

Whitley Community Pre-School

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Other accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	4	38

4. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. STAFF COSTS

	2022 £	2021 £
Wages and salaries	42,561	36,019
Social security costs	659	-
	<u>43,220</u>	<u>36,019</u>

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

	2022	2021
Pre-school staff	<u>5</u>	<u>5</u>

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

6. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	33,426	(1,769)	31,657
	<u>33,426</u>	<u>(1,769)</u>	<u>31,657</u>
TOTAL FUNDS	<u>33,426</u>	<u>(1,769)</u>	<u>31,657</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,498	(56,267)	(1,769)
	<u>54,498</u>	<u>(56,267)</u>	<u>(1,769)</u>
TOTAL FUNDS	<u>54,498</u>	<u>(56,267)</u>	<u>(1,769)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted Funds			
General fund	30,136	3,290	33,426
	<u>30,136</u>	<u>3,290</u>	<u>33,426</u>
TOTAL FUNDS	<u>30,136</u>	<u>3,290</u>	<u>33,426</u>

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. 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	63,329	(60,039)	3,290
TOTAL FUNDS	<u>63,329</u>	<u>(60,039)</u>	<u>3,290</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	30,136	1,521	31,657
TOTAL FUNDS	<u>30,136</u>	<u>1,521</u>	<u>31,657</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,827	(116,306)	1,521
TOTAL FUNDS	<u>117,827</u>	<u>(116,306)</u>	<u>1,521</u>

7. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

8. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-schools assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

Whitley Community Pre-School
Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Fees	10,750	17,088
Vouchers	7,690	27,715
Fund raisers	1,376	967
Other donations	2,021	119
Toddlers	190	-
Milk return	161	100
	<u>22,188</u>	<u>45,989</u>
Investment income		
Bank interest received	4	38
Other incoming resources		
Other income	32,306	17,302
	<u>54,498</u>	<u>63,329</u>
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	42,561	36,019
Payroll deductions	659	-
Snack money	50	300
Equipment and sundry	8,423	20,267
	<u>51,693</u>	<u>56,586</u>
Support costs		
Other		
Rent	4,574	3,453
	<u>56,267</u>	<u>60,039</u>
	<u>56,267</u>	<u>60,039</u>
Net (expenditure)/income	<u><u>(1,769)</u></u>	<u><u>3,290</u></u>

This page does not form part of the statutory financial statements

WHITLEY COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1118099

Accounts



Chairs Annual Report

2020-2021

Whitley Community Pre School

1st December 2021

This year has been a difficult year due to Covid-19, with the preschool needing to close for a large portion of 2020 and some of 2021. A big thank you to the staff for staying so committed to the preschool and to parents for the hard work they put in at home with the children while we were unable to provide our usual care.

Admissions

Admissions into Preschool is always a big focus for the committee. We have been working hard behind the scenes to increase our advertising to hopefully bring more children into the school. Admissions was extremely difficult during the pandemic and we are lucky enough to end the financial year with a healthy number of children.

Staffing

We are very happy to say that we end this year with all of our wonderful staff. Vicki, Leanne, Gail, Liz and Kirsty are a wonderful asset to the Preschool. Our staff work brilliantly together and continue to support each other with their work. Staff worked well over lockdown and came back out of lockdown with a positive attitude to ensure a smooth return for the children.

The Children

Our children have coped brilliantly with their return to preschool. They have thrown themselves back into preschool life, enjoying plenty of activities including crafts, cake decorating and lots of outdoor play. The children have also been coping well with the uncertainty of second lockdowns and potential lockdowns in the future.

Village Hall

We have continued to work well with the village hall committee and have been supported by the members during the pandemic as the main users of the village hall.

Fundraising

Fundraising came to a halt during lockdowns and is something we are looking to return to in the future.

The Committee

The 2020 -2021 committee:

Chair – Alex Swinden

Treasurer – Paula Helm

Secretary – Leanne Edwards - Bernard

Further members – Sophie Bratherton, Abi Devine, Nicole Greenall, Charlotte Pitchford and Sarah Mcloughlin-Abrahams

Moving into the New Year the Committee plan to continue working alongside staff to improve the admissions into preschool using advertising and word of mouth. We plan to help staff with returning to normal preschool routine after the pandemic. We also plan to continue to work with Friends of Whitley School to fundraise for our preschool as we rely heavily on this each year. The Committee welcome all parents who would like to join the committee, any help is greatly appreciated.

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2021
for
Whitley Community Pre-School**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Whitley Community Pre-School
Contents of the Financial Statements
for the Year Ended 31 March 2021

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Whitley Community Pre-School
Report of the Trustees
for the Year Ended 31 March 2021

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05730064 (England and Wales)

Registered Charity number
1118099

Registered office
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Trustees

Mrs P R Helm	Housewife	- resigned 16.7.21
Mrs L E Entwistle	Business Partner And Mother	- resigned 15.2.21
Miss A V F Swinden	Sales Manager	
Mrs V L Brown	Pre-School Manager	- appointed 28.6.21
Mrs S K Mcloughlin-Abrahams	Project Manager	- appointed 12.4.21
Mrs C Pitchford	Stay At Home Mum	- appointed 12.4.21

Independent examiner

David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by 1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Whitley Community Pre-School

Report of the Trustees for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Significant activities - Chairs Annual Report

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Treasurer - Paula Helm

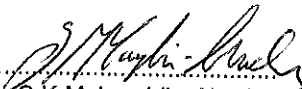
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Whitley Community Pre-School
Report of the Trustees
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 17.12.21 and signed on its behalf by:


Mrs S K McLoughlin-Abrahams - Trustee

Whitley Community Pre-School

Statement of Trustees Responsibilities for the Year Ended 31 March 2021

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of
Whitley Community Pre-School

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages six to ten.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Date:17/12/2021.....

Whitley Community Pre-School

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		45,989	30,913
Investment income	2	38	76
Other incoming resources		17,302	5,817
Total incoming resources		63,329	36,806
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		60,039	50,531
NET INCOMING/(OUTGOING) RESOURCES		3,290	(13,725)
RECONCILIATION OF FUNDS			
Total funds brought forward		30,136	43,861
TOTAL FUNDS CARRIED FORWARD		33,426	30,136

The notes form part of these financial statements

Whitley Community Pre-School

Balance Sheet
At 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		<u>33,426</u>	<u>30,136</u>
NET CURRENT ASSETS		<u>33,426</u>	<u>30,136</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>33,426</u>	<u>30,136</u>
NET ASSETS		<u><u>33,426</u></u>	<u><u>30,136</u></u>
FUNDS			
Unrestricted funds	5	<u>33,426</u>	<u>30,136</u>
TOTAL FUNDS		<u><u>33,426</u></u>	<u><u>30,136</u></u>

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

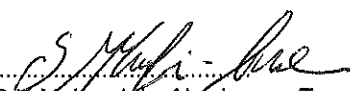
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on17.12.21..... and were signed on its behalf by:


Mrs S K McLaughlin-Abrahams -Trustee

The notes form part of these financial statements

Whitley Community Pre-School

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	38	76

3. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. STAFF COSTS

	2021 £	2020 £
Wages and salaries	36,019	39,166
Social security costs	-	149
	<u>36,019</u>	<u>39,315</u>

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

	2021	2020
Pre-school staff	<u>5</u>	<u>5</u>

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

5. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	30,136	3,290	33,426
	<u>30,136</u>	<u>3,290</u>	<u>33,426</u>
TOTAL FUNDS	<u>30,136</u>	<u>3,290</u>	<u>33,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,329	(60,039)	3,290
	<u>63,329</u>	<u>(60,039)</u>	<u>3,290</u>
TOTAL FUNDS	<u>63,329</u>	<u>(60,039)</u>	<u>3,290</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	43,861	(13,725)	30,136
	<u>43,861</u>	<u>(13,725)</u>	<u>30,136</u>
TOTAL FUNDS	<u>43,861</u>	<u>(13,725)</u>	<u>30,136</u>

Whitley Community Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. 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	36,806	(50,531)	(13,725)
	<u>36,806</u>	<u>(50,531)</u>	<u>(13,725)</u>
TOTAL FUNDS	<u>36,806</u>	<u>(50,531)</u>	<u>(13,725)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	43,861	(10,435)	33,426
	<u>43,861</u>	<u>(10,435)</u>	<u>33,426</u>
TOTAL FUNDS	<u>43,861</u>	<u>(10,435)</u>	<u>33,426</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,135	(110,570)	(10,435)
	<u>100,135</u>	<u>(110,570)</u>	<u>(10,435)</u>
TOTAL FUNDS	<u>100,135</u>	<u>(110,570)</u>	<u>(10,435)</u>

6. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

7. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-schools assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

Whitley Community Pre-School
Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Fees	17,088	12,081
Vouchers	27,715	17,169
Fund raisers	967	1,172
Other donations	119	32
Toddlers	-	303
Milk return	100	156
	<u>45,989</u>	<u>30,913</u>
Investment income		
Bank interest received	38	76
Other incoming resources		
Other income	17,302	5,817
	<u>17,302</u>	<u>5,817</u>
Total incoming resources	63,329	36,806
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	36,019	39,166
Payroll deductions	-	149
Subscriptions and insurance	-	516
Snack money	300	400
Equipment and sundry	20,267	5,555
	<u>56,586</u>	<u>45,786</u>
Support costs		
Other		
Rent	3,453	4,745
	<u>3,453</u>	<u>4,745</u>
Total resources expended	60,039	50,531
	<u>60,039</u>	<u>50,531</u>
Net income/(expenditure)	3,290	(13,725)
	<u>3,290</u>	<u>(13,725)</u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 05730064 (England and Wales)
REGISTERED CHARITY NUMBER: 1118099

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
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for
Whitley Community Pre-School**

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Whitley Community Pre-School
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for the Year Ended 31 March 2021

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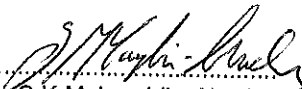
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Whitley Community Pre-School
Report of the Trustees
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 17.12.21 and signed on its behalf by:


Mrs S K McLoughlin-Abrahams - Trustee

Whitley Community Pre-School

Statement of Trustees Responsibilities for the Year Ended 31 March 2021

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of
Whitley Community Pre-School

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages six to ten.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA
ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Date:17/12/2021.....

Whitley Community Pre-School

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		45,989	30,913
Investment income	2	38	76
Other incoming resources		17,302	5,817
Total incoming resources		63,329	36,806
RESOURCES EXPENDED			
Charitable activities			
Operation of the pre-school		60,039	50,531
NET INCOMING/(OUTGOING) RESOURCES		3,290	(13,725)
RECONCILIATION OF FUNDS			
Total funds brought forward		30,136	43,861
TOTAL FUNDS CARRIED FORWARD		33,426	30,136

The notes form part of these financial statements

Whitley Community Pre-School

Balance Sheet
At 31 March 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		<u>33,426</u>	<u>30,136</u>
NET CURRENT ASSETS		<u>33,426</u>	<u>30,136</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>33,426</u>	<u>30,136</u>
NET ASSETS		<u>33,426</u>	<u>30,136</u>
FUNDS			
Unrestricted funds	5	<u>33,426</u>	<u>30,136</u>
TOTAL FUNDS		<u>33,426</u>	<u>30,136</u>

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

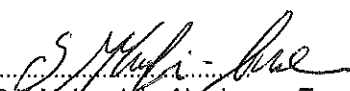
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on17.12.21..... and were signed on its behalf by:


Mrs S K McLoughlin-Abrahams -Trustee

The notes form part of these financial statements

Whitley Community Pre-School

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	38	76

3. 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.

Whitley Community Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. STAFF COSTS

	2021 £	2020 £
Wages and salaries	36,019	39,166
Social security costs	-	149
	<u>36,019</u>	<u>39,315</u>

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

	2021	2020
Pre-school staff	<u>5</u>	<u>5</u>

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

5. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	30,136	3,290	33,426
	<u>30,136</u>	<u>3,290</u>	<u>33,426</u>
TOTAL FUNDS	<u>30,136</u>	<u>3,290</u>	<u>33,426</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,329	(60,039)	3,290
	<u>63,329</u>	<u>(60,039)</u>	<u>3,290</u>
TOTAL FUNDS	<u>63,329</u>	<u>(60,039)</u>	<u>3,290</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	43,861	(13,725)	30,136
	<u>43,861</u>	<u>(13,725)</u>	<u>30,136</u>
TOTAL FUNDS	<u>43,861</u>	<u>(13,725)</u>	<u>30,136</u>

Whitley Community Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. 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	36,806	(50,531)	(13,725)
	<u>36,806</u>	<u>(50,531)</u>	<u>(13,725)</u>
TOTAL FUNDS	<u>36,806</u>	<u>(50,531)</u>	<u>(13,725)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	43,861	(10,435)	33,426
	<u>43,861</u>	<u>(10,435)</u>	<u>33,426</u>
TOTAL FUNDS	<u>43,861</u>	<u>(10,435)</u>	<u>33,426</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,135	(110,570)	(10,435)
	<u>100,135</u>	<u>(110,570)</u>	<u>(10,435)</u>
TOTAL FUNDS	<u>100,135</u>	<u>(110,570)</u>	<u>(10,435)</u>

6. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

7. CAPITAL

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-schools assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

Whitley Community Pre-School
Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Fees	17,088	12,081
Vouchers	27,715	17,169
Fund raisers	967	1,172
Other donations	119	32
Toddlers	-	303
Milk return	100	156
	<u>45,989</u>	<u>30,913</u>
Investment income		
Bank interest received	38	76
Other incoming resources		
Other income	17,302	5,817
	<u>17,302</u>	<u>5,817</u>
Total incoming resources	63,329	36,806
RESOURCES EXPENDED		
Charitable activities		
Wages and salaries	36,019	39,166
Payroll deductions	-	149
Subscriptions and insurance	-	516
Snack money	300	400
Equipment and sundry	20,267	5,555
	<u>56,586</u>	<u>45,786</u>
Support costs		
Other		
Rent	3,453	4,745
	<u>3,453</u>	<u>4,745</u>
Total resources expended	60,039	50,531
	<u>60,039</u>	<u>50,531</u>
Net income/(expenditure)	3,290	(13,725)
	<u>3,290</u>	<u>(13,725)</u>

This page does not form part of the statutory financial statements