

(if any):

Address:

5 Lytles Close

Formby

Merseyside L37 4BT

## Section B

## Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

St Jeromes Pre School Playgroup

On accounts for the year  
ended

5th August 2022

Charity no  
(if any)

1119955

Set out on pages

1 to 10

(remember to include the page numbers of additional sheets)

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 05/08/2022.

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

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

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

Karen Parr Hankinson

Date:

20/04/2023

Name:

Karen Parr Hankinson

Relevant professional  
qualification(s) or body

MAAT, BA (HONS)



St. Jerome's Pre-school Playgroup has no contingent liabilities

#### 14. Share Capital.

St. Jerome's Pre-school Playgroup is a company limited by guarantee and hence has no share capital.

#### 15. Fair value of assets

There was no exposure to credit risk or liquidity at the year end.

	Building £	Fixtures, fittings and equipment £	Total £
Cost at 1 <sup>st</sup> August 2021 and at 31 <sup>st</sup> July 2022	<u>132,463</u>	<u>18,021</u>	<u>150,484</u>
Depreciation at 1 <sup>st</sup> August 2021	71,673	16,807	88,480
Charge for the period	<u>9,267</u>	<u>303</u>	<u>9,570</u>
Balance as at 31 <sup>st</sup> July 2022	<u>80,940</u>	<u>17,110</u>	<u>98,050</u>
Net Book Value as at 31 <sup>st</sup> July 2022	<u>51,523</u>	<u>911</u>	<u>52,434</u>

#### 11. Staff Costs

	£
Salaries	106,574
Social Security costs	2,175
Pension contributions	<u>3,042</u>
Total Staff Costs	<u>111,791</u>

No remuneration was paid to trustees, and there were no related party transactions.

The average number of staff, excluding trustees, was 5. All were employed on a part-time basis. All the employees were involved in charitable activities and 1 employee ...was also involved in governance.

#### 12. Taxation

St. Jerome's Pre-school Playgroup is a registered charity and hence exempt from corporation tax on its income and gains where they are applied for charitable purposes. No liability to corporation tax is anticipated.

St. Jerome's Pre-school Playgroup is not registered for VAT. All unrecoverable VAT is charged, in the Statement of Financial Activities, as it is incurred.

#### 13. Contingent Liabilities



	Building £	Fixtures, fittings and equipment £	Total £
Cost at 1 <sup>st</sup> August 2021 and at 31 <sup>st</sup> July 2022	<u>132,463</u>	<u>18,021</u>	<u>150,484</u>
Depreciation at 1 <sup>st</sup> August 2021	71,673	16,807	88,480
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#### 13. Contingent Liabilities

## **ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS**

**31<sup>st</sup> JULY 2022**

1. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value, with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16<sup>th</sup> July 2014, and with the Charities Act 2011.
2. Income is recognised when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.
3. There has been no offsetting of assets and liabilities, or income and expenses.
4. The charity has received grants from the local authority in the reporting period.
5. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
6. Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.
7. Unrestricted Funds are available for use at the discretion of the trustees in furtherance of the general objectives of St. Jerome's Pre-school Playgroup.
8. The company was formed to continue the operations of the former St. Jerome's Pre-School Playgroup which was not a corporate enterprise. The transfer took effect on 6th June 2007.
9. Depreciation has been charged at 25% per annum on the written down value of fixed assets, with the exception of the new building which is being written off over 15 years.



### Trustees' Statement

- (a) For the financial year ended 5th. August 2022 St. Jerome's Pre-school Playgroup was entitled to exemption from audit under section 477(2) of the Companies Act 2006.
- (b) Members have not required St. Jerome's Pre-school Playgroup to obtain audit in accordance with section 476 of the Companies Act 2006.
- (c) The trustees acknowledge their responsibility for:
- i. ensuring that St. Jerome's Pre-school Playgroup keeps accounting records which comply with Section 386 and
  - ii. preparing accounts which give a true and fair view of the state of affairs of St. Jerome's Pre-school Playgroup as at the end of the financial year and of its surplus or deficit for the financial year, in accordance with the requirements of Section 393 and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to St. Jerome's Pre-school Playgroup.
- (d) The accounts have been prepared in accordance the special provisions in Part VII of the Companies Act 2006 relating to small companies.

Signed on behalf of the Trustees:

N.G. Stark

N.G. Stark

24 Apr 23

Date

J.P. Moreland

J. P. Moreland

24 Apr 23

Date

- N.G. Stark FCCA

Director / Trustee

Mr Col (Rtd) JP Moreland HC HS

Director / Trustee / Secretary.

The appended notes on pages 7 and 8 form part of these accounts.

# SAINT JEROME'S PRE-SCHOOL PLAYGROUP

## BALANCE SHEET AS AT 31<sup>st</sup> JULY 2022

		Unrestricted Funds	2021
	Note	£	£
Net Tangible Fixed Assets	10	52,434	62,004
Current Assets:			
Prepayments	9,169	-	-
Cash at bank and in hand	171,764	140,666	140,666
Stock of uniforms	78	78	78
		181,011	140,744
Current Liabilities:			
Other creditors		(1,429)	(2,609)
Net Current Assets		232,016	200,139
NET ASSET VALUE		<u>232,016</u>	<u>200,139</u>
Funds of the Charity:			
Unrestricted Funds		<u>232,016</u>	<u>200,139</u>



# ST. JEROME'S PRE-SCHOOL PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> JULY 2022

	Unrestricted Funds		2021
	£	£	£
<b>Incoming Resources:</b>			
Voluntary Income			
Fees	34,561		21,632
Donations and Charity Events	258		101
Grants	106,235		91,661
Pre and after school fees	40,503		15,976
Other income	644		746
Investment Income			
Bank Interest	<u>3</u>		<u>2</u>
Total Incoming Resources		182,204	140,118
<b>Resources Expended:</b>			
Staff Costs	111,791		93,903
Insurance and professional costs	6,718		5,076
Telephone, Postage & Stationery	1,040		945
Repairs, maintenance and equipment	14,588		8,286
Depreciation	9,570		10,595
Other Operating Costs	6,620		5,602
Total Resources Expended		<u>150,327</u>	<u>124,407</u>
<b>Net (Outgoing)/Incoming Resources</b>		31,877	15,711
Funds brought forward		200,139	184,428
Total Funds carried forward		<u>232,016</u>	<u>200,139</u>

## RESERVES POLICY

The Trustees review the need for reserves at board meetings in the light of the current surplus or deficit, and the budgeted level of income, costs and capital expenditure, allowing reasonably for a range of different future scenarios.

## FUNDS HELD AS CUSTODIAN TRUSTEE

No such funds are held by St. Jerome's Pre-school Playgroup.

*gobal,*

Mr Col (Retd) J P Moreland KCHS

Director / Trustee / Secretary



## **SAINT JEROME'S PRE-SCHOOL PLAYGROUP TRUSTEES' ANNUAL REPORT 2022 (cont'd)**

### **STRUCTURE**

The St. Jerome's Pre-school Playgroup was established under a Memorandum of Association which outlined its objectives and powers and it is governed in accordance with its Articles of Association.

The Trustees determine the general policy of the St. Jerome's Pre-school Playgroup. Day-to-day operations are delegated to the Managers.

### **CHARITABLE PURPOSE AND ACHIEVEMENTS**

The objective of St. Jerome's Pre-school Playgroup, as agreed with the Charity Commission, is: "to enhance the development and education of children from 2 years to statutory school age." This is achieved by means of appropriate play, education and care facilities and staff training.

Our policy of investment in operational assets and staff training has enabled St. Jerome's Pre-school Playgroup, under the strong leadership of the management team, to advance in all areas of performance and enhance security. Parent feedback has been extremely positive and families have engaged in a number of educational endeavours.

As is usual during the year measures were taken to control spending and resources commensurate with child numbers were put into place. St. Jerome's Pre-school Playgroup remained open throughout the pandemic crisis to cater for and support the children of Key workers as well as those children whose parents allowed them to attend. While at the start, numbers were reduced but staff cared for the children in a manner that did not impact on the quality of care, development opportunities and education of the children and towards the end of the year numbers attending increased to pre-pandemic level. Of note is the major part that the managers under the governance of the Trustees played during this difficult period. Also, staff are to be praised for their untiring efforts to keep the setting safe by meticulous attention to detail in the cleaning of the setting and adhering to the COVID as well as all other safety and hygiene rules.

Staff and children's parents raised various amounts of money for other children based charities during the year.

### **PROCEDURE FOR THE APPOINTMENT OF NEW TRUSTEES**

Nominations are received from current Trustees and two references are asked for. References are checked and candidates are referred to OFSTED for a Criminal Record Bureau check. Interviews take place to explore applicants' knowledge and understanding of the relevant aspects of the position.

## **ST. JEROME'S PRE-SCHOOL PLAYGROUP**

### **TRUSTEES' ANNUAL REPORT 2022**

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

St. Jerome's Pre-school Playgroup ("the Playgroup") was incorporated as a company limited by guarantee (number 5859974) on 28th. June 2006 and was registered as a charity (number 1119955) on 5th. July 2007.

In accordance with the Memorandum of Association, each trustee is a member of the company and offers limited guarantee to the extent of £10 per member.

#### **TRUSTEES**

The trustees of the St. Jerome's Pre-school Playgroup, who are also directors of the company, and who served during the year were:

A. J. Cunningham Ll. M, Ll B (hons) -,  
Lt. Col. (Ret'd) J. P. Moreland KCHS  
S. Murphy Dip Ed, DASE  
N. Stark FCCA  
N. Maher

#### **CHARITY CORRESPONDENT**

Lt. Col. (Ret'd) J. P. Moreland KCHS

#### **REGISTERED OFFICE**

St. Jerome's Presbytery,  
Greenloons Drive  
Formby. L37 2LX.

#### **BANKER**

Natwest plc. Formby, L37 2DZ



Charity Reg. No. 1119955

Company Reg. No. 5859974

**SAINT JEROME'S PRE-SCHOOL PLAYGROUP**

(A Registered Charity and a Company Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT**

**AND**

**ANNUAL REPORT AND ACCOUNTS**

**FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> JULY 2022**

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