ATHERTON PRE-SCHOOL DAY CARE LIMITED

England & Wales · Charity number 1121094

Details

Status	Registered
Legal form	Charitable company
Company number	05947387
Registered	2007-10-08
Register	View on the Charity Commission register

Contact

Address	Dorset Road Community Centre Dorset Road Atherton Manchester M46 9GJ
Phone	01942894040
Email	dekjoco@aol.com

Activities

Objects: 1) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN FROM 2 TO 5 YEARS IN ATHERTON (THE AREA OF BENEFIT) WITH A VIEW TO HELPING THEM MEET THEIR FULL POTENTIAL REGARDLESS OF GENDER, RACE OR ABILITY.2) TO ADVANCE THE EDUCATION AND TRAINING FOR PARENTS AND CARERS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATION FACILITIES.

Activities: Education /Training

Classification

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

Geography

- **Area of benefit:** ATHERTON, GREATER MANCHESTER
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£335,712	£314,252	-	-
2024-09-30	£294,093	£264,832	-	-
2023-09-30	£218,937	£219,186	-	-
2022-09-30	£185,900	£203,371	-	-
2021-09-30	£212,033	£206,304	-	-
2020-09-30	£202,893	£189,796	-	-

Trustees

Name	Role	Appointed
Derek Bradbury		2016-10-01
Lyndsey Murray		2016-10-01
Simon Paul Yates		2018-07-20

ATHERTON PRE-SCHOOL DAY CARE LIMITED

England & Wales - Charity number 1121094

Accounts

REGISTERED COMPANY NUMBER: 05947387 (England and Wales)
REGISTERED CHARITY NUMBER: 1121094

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

ATHERTON PRE-SCHOOL DAY CARE LIMITED

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2025

REPORT OF THE TRUSTEES
for the year ended 30 September 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 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to provide pre-school care.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
The trustees are pleased with the the achievements of the activities so far, but would like to continue to improve the day care facilities available to the community.

FINANCIAL REVIEW
Principal funding sources
Atherton Pre-school Day Care Ltd is pleased and fortunate to receive funding from Wigan Council.

Reserves policy
The trustees believe they have established a level of unrestricted reserves sufficient for the charity.

FUTURE PLANS
The charity plans continuing and expanding the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05947387 (England and Wales)

Registered Charity number
1121094

Registered office
Dorset Road Community Centre
Dorset Road
Atherton
Manchester
M46 9GJ

Trustees
D Bradbury
Miss L Murray
N A Bradbury (resigned 31.10.24)
Mr S P Yates
Mrs S E Robinson (appointed 1.11.24) (resigned 21.5.25)

REPORT OF THE TRUSTEES
for the year ended 30 September 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 30 June 2026 and signed on its behalf by:

D Bradbury - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ATHERTON PRE-SCHOOL DAY CARE LIMITED

Independent examiner's report to the trustees of Atherton Pre-School Day Care Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew James Wardle

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

30 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	335,712	294,093
EXPENDITURE ON			
Raising funds		314,252	264,832
NET INCOME		21,460	29,261
RECONCILIATION OF FUNDS			
Total funds brought forward		96,271	67,010
TOTAL FUNDS CARRIED FORWARD		117,731	96,271

The notes form part of these financial statements

BALANCE SHEET
30 September 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	32,632	19,961
CURRENT ASSETS			
Debtors	8	5,500	6,000
Cash at bank and in hand		147,413	120,495
		152,913	126,495
CREDITORS			
Amounts falling due within one year	9	(67,814)	(50,185)
NET CURRENT ASSETS		85,099	76,310
TOTAL ASSETS LESS CURRENT LIABILITIES		117,731	96,271
NET ASSETS		117,731	96,271
FUNDS	10		
Unrestricted funds		117,731	96,271
TOTAL FUNDS		117,731	96,271

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2026 and were signed on its behalf by:

D Bradbury - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2025

1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and fittings - 20% on reducing balance

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

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

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

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

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

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Local authority grants	290,984	261,701
Attendance fees	44,728	32,392
	335,712	294,093

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	3,529	2,451

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

5. STAFF COSTS

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

	2025	2024
Administrative staff	1	1
Early years carers	12	10
	13	11

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	294,093
EXPENDITURE ON	
Raising funds	264,832
NET INCOME	29,261
RECONCILIATION OF FUNDS	
Total funds brought forward	67,010
TOTAL FUNDS CARRIED FORWARD	96,271

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2025

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 October 2024	38,040	30,537	-	68,577
Additions	8,615	7,361	224	16,200
At 30 September 2025	46,655	37,898	224	84,777
DEPRECIATION				
At 1 October 2024	19,753	28,863	-	48,616
Charge for year	1,900	1,561	68	3,529
At 30 September 2025	21,653	30,424	68	52,145
NET BOOK VALUE				
At 30 September 2025	25,002	7,474	156	32,632
At 30 September 2024	18,287	1,674	-	19,961

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	6,000
Prepayments	5,500	-
	5,500	6,000

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	3,404	3,237
Other creditors	1,986	1,727
Accrued expenses	1,560	1,482
Deferred grant income	60,864	43,739
	67,814	50,185

10. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	96,271	21,460	117,731
TOTAL FUNDS	96,271	21,460	117,731

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	335,712	(314,252)	21,460
TOTAL FUNDS	335,712	(314,252)	21,460

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	67,010	29,261	96,271
TOTAL FUNDS	67,010	29,261	96,271

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,093	(264,832)	29,261
TOTAL FUNDS	294,093	(264,832)	29,261

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	67,010	50,721	117,731
TOTAL FUNDS	67,010	50,721	117,731

 continued...

10. MOVEMENT IN FUNDS - continued

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	629,805	(579,084)	50,721
TOTAL FUNDS	629,805	(579,084)	50,721

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

ATHERTON PRE-SCHOOL DAY CARE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Local authority grants	290,984	261,701
Attendance fees	44,728	32,392
	335,712	294,093
Total incoming resources	335,712	294,093
EXPENDITURE		
Other trading activities		
Food & consumables	960	1,189
Childrens toys	7,670	8,339
	8,630	9,528
Support costs		
Finance		
Bank charges	103	129
Human resources		
Pensions	5,257	4,444
Other		
Rent, rates and water	15,500	15,000
Insurance	1,784	1,491
Light and heat	4,007	-
Telephone	1,297	804
Postage and stationery	1,034	1,239
Sundries & cleaning	2,479	1,992
Repairs & renewals	4,601	3,011
Computer costs	360	360
Website costs	216	216
Accountancy & payroll fees	2,310	2,190
Professional fees	2,613	-
	36,201	26,303
Governance costs		
Wages	260,530	221,977
Improvements to property	1,901	2,032
Fixtures and fittings	1,562	419
Computer equipment	68	-
	264,061	224,428
Total resources expended	314,252	264,832
Net income	21,460	29,261

This page does not form part of the statutory financial statements

ATHERTON PRE-SCHOOL DAY CARE LIMITED

England & Wales - Charity number 1121094

Accounts

REGISTERED COMPANY NUMBER: 05947387 (England and Wales)
REGISTERED CHARITY NUMBER: 1121094

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

FOR

ATHERTON PRE-SCHOOL DAY CARE LIMITED

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2024

ATHERTON PRE-SCHOOL DAY CARE LIMITED

REPORT OF THE TRUSTEES
for the year ended 30 September 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 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to provide pre-school care.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The trustees are pleased with the the achievements of the activities so far, but would like to continue to improve the day care facilities available to the community.

FINANCIAL REVIEW
Principal funding sources
Atherton Pre-school Day Care Ltd is pleased and fortunate to receive funding from Wigan Council.

Reserves policy
The trustees believe they have established a level of unrestricted reserves sufficient for the charity.

FUTURE PLANS
The charity plans continuing and expanding the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05947387 (England and Wales)

Registered Charity number
1121094

Registered office
Dorset Road Community Centre
Dorset Road
Atherton
Manchester
M46 9GJ

Trustees
D Bradbury
Miss L Murray
N A Bradbury (resigned 31.10.24)
Mr S P Yates
Mrs S E Robinson (appointed 1.11.24)

ATHERTON PRE-SCHOOL DAY CARE LIMITED

REPORT OF THE TRUSTEES
for the year ended 30 September 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 30 June 2025 and signed on its behalf by:

D Bradbury - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ATHERTON PRE-SCHOOL DAY CARE LIMITED

Independent examiner's report to the trustees of Atherton Pre-School Day Care Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew James Wardle

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

30 June 2025

ATHERTON PRE-SCHOOL DAY CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	294,093	218,937
EXPENDITURE ON			
Raising funds		264,832	219,186
NET INCOME/(EXPENDITURE)		29,261	(249)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,010	67,259
TOTAL FUNDS CARRIED FORWARD		96,271	67,010

The notes form part of these financial statements

ATHERTON PRE-SCHOOL DAY CARE LIMITED

BALANCE SHEET
30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	7	19,961	22,412
CURRENT ASSETS			
Debtors	8	6,000	-
Cash at bank and in hand		120,495	89,863
		126,495	89,863
CREDITORS			
Amounts falling due within one year	9	(50,185)	(45,265)
NET CURRENT ASSETS		76,310	44,598
TOTAL ASSETS LESS CURRENT LIABILITIES		96,271	67,010
NET ASSETS		96,271	67,010
FUNDS	10		
Unrestricted funds		96,271	67,010
TOTAL FUNDS		96,271	67,010

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2025 and were signed on its behalf by:

D Bradbury - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2024

1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and fittings - 20% on reducing balance

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

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

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

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

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Local authority grants	261,701	177,700
Attendance fees	32,392	41,237
	294,093	218,937

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	2,451	2,782

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. STAFF COSTS

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

	2024	2023
Administrative staff	1	1
Early years carers	10	10
	11	11

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	218,937
EXPENDITURE ON	
Raising funds	219,186
NET INCOME/(EXPENDITURE)	(249)
RECONCILIATION OF FUNDS	
Total funds brought forward	67,259
TOTAL FUNDS CARRIED FORWARD	67,010

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2023 and 30 September 2024	38,040	30,537	68,577
DEPRECIATION			
At 1 October 2023	17,721	28,444	46,165
Charge for year	2,032	419	2,451
At 30 September 2024	19,753	28,863	48,616
NET BOOK VALUE			
At 30 September 2024	18,287	1,674	19,961
At 30 September 2023	20,319	2,093	22,412

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	6,000	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	3,237	2,593
Other creditors	1,727	1,169
Accrued expenses	1,482	1,422
Deferred grant income	43,739	40,081
	50,185	45,265

10. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	67,010	29,261	96,271
TOTAL FUNDS	67,010	29,261	96,271

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,093	(264,832)	29,261
TOTAL FUNDS	294,093	(264,832)	29,261

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	67,259	(249)	67,010
TOTAL FUNDS	67,259	(249)	67,010

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,937	(219,186)	(249)
TOTAL FUNDS	218,937	(219,186)	(249)

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	67,259	29,012	96,271
TOTAL FUNDS	67,259	29,012	96,271

continued...

10. MOVEMENT IN FUNDS - continued

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	513,030	(484,018)	29,012
TOTAL FUNDS	513,030	(484,018)	29,012

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

ATHERTON PRE-SCHOOL DAY CARE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Other trading activities		
Local authority grants	261,701	177,700
Attendance fees	32,392	41,237
	294,093	218,937
Total incoming resources	294,093	218,937
EXPENDITURE		
Other trading activities		
Food & consumables	1,189	997
Childrens toys	8,339	1,525
	9,528	2,522
Support costs		
Finance		
Bank charges	129	422
Human resources		
Pensions	4,444	3,708
Other		
Rent, rates and water	15,000	15,000
Insurance	1,491	1,384
Telephone	804	418
Postage and stationery	1,239	1,231
Sundries & cleaning	1,992	2,093
Repairs & renewals	3,011	2,051
Computer costs	360	360
Website costs	216	216
Accountancy & payroll fees	2,190	1,940
	26,303	24,693
Governance costs		
Wages	221,977	185,060
Improvements to property	2,032	2,258
Fixtures and fittings	419	523
	224,428	187,841
Total resources expended	264,832	219,186
Net income/(expenditure)	29,261	(249)

This page does not form part of the statutory financial statements

ATHERTON PRE-SCHOOL DAY CARE LIMITED

England & Wales - Charity number 1121094

Accounts

REGISTERED COMPANY NUMBER: 05947387 (England and Wales)
REGISTERED CHARITY NUMBER: 1121094

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

FOR

ATHERTON PRE-SCHOOL DAY CARE LIMITED

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2023

ATHERTON PRE-SCHOOL DAY CARE LIMITED

REPORT OF THE TRUSTEES
for the year ended 30 September 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 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to provide pre-school care.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The trustees are pleased with the the achievements of the activities so far, but would like to continue to improve the day care facilities available to the community.

FINANCIAL REVIEW
Principal funding sources
Atherton Pre-school Day Care Ltd is pleased and fortunate to receive funding from Wigan Council.

Reserves policy
The trustees believe they have established a level of unrestricted reserves sufficient for the charity.

FUTURE PLANS
The charity plans continuing and expanding the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05947387 (England and Wales)

Registered Charity number
1121094

Registered office
Dorset Road Community Centre
Dorset Road
Atherton
Manchester
M46 9GJ

Trustees
D Bradbury
Miss L Murray
N A Bradbury
Mr S P Yates
Mrs P G Woodhead (resigned 18.11.22)

ATHERTON PRE-SCHOOL DAY CARE LIMITED

REPORT OF THE TRUSTEES
for the year ended 30 September 2023

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 6 June 2024 and signed on its behalf by:

D Bradbury - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ATHERTON PRE-SCHOOL DAY CARE LIMITED

Independent examiner's report to the trustees of Atherton Pre-School Day Care Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew James Wardle

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

6 June 2024

ATHERTON PRE-SCHOOL DAY CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	218,937	185,900
EXPENDITURE ON			
Raising funds		219,186	203,371
NET INCOME/(EXPENDITURE)		(249)	(17,471)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,259	84,730
TOTAL FUNDS CARRIED FORWARD		67,010	67,259

The notes form part of these financial statements

ALANCE SHEET
0 September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	22,412	25,194
CURRENT ASSETS			
Cash at bank and in hand		89,863	63,651
CREDITORS			
Amounts falling due within one year	8	(45,265)	(21,586)
NET CURRENT ASSETS		44,598	42,065
TOTAL ASSETS LESS CURRENT LIABILITIES		67,010	67,259
NET ASSETS		67,010	67,259
FUNDS	9		
Unrestricted funds		67,010	67,259
TOTAL FUNDS		67,010	67,259

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 June 2024 and were signed on its behalf by:

D Bran

D Bradbury - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2023

1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and fittings - 20% on reducing balance

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

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

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

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

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

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Local authority grants	177,700	151,116
Attendance fees	41,237	34,784
	218,937	185,900

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	2,782	3,163

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. STAFF COSTS

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

	2023	2022
Administrative staff	1	1
Early years carers	10	11
	11	12

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	185,900
EXPENDITURE ON	
Raising funds	203,371
NET INCOME/(EXPENDITURE)	(17,471)
RECONCILIATION OF FUNDS	
Total funds brought forward	84,730
TOTAL FUNDS CARRIED FORWARD	67,259

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2022 and 30 September 2023	38,040	30,537	68,577
DEPRECIATION			
At 1 October 2022	15,463	27,920	43,383
Charge for year	2,258	524	2,782
At 30 September 2023	17,721	28,444	46,165
NET BOOK VALUE			
At 30 September 2023	20,319	2,093	22,412
At 30 September 2022	22,577	2,617	25,194

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	2,593	1,015
Other creditors	1,169	-
Accrued expenses	1,422	700
Deferred grant income	40,081	19,871
	45,265	21,586

9. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	67,259	(249)	67,010
TOTAL FUNDS	67,259	(249)	67,010

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,937	(219,186)	(249)
TOTAL FUNDS	218,937	(219,186)	(249)

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	84,730	(17,471)	67,259
TOTAL FUNDS	84,730	(17,471)	67,259

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,900	(203,371)	(17,471)
TOTAL FUNDS	185,900	(203,371)	(17,471)

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	84,730	(17,720)	67,010
TOTAL FUNDS	84,730	(17,720)	67,010

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	404,837	(422,557)	(17,720)
TOTAL FUNDS	404,837	(422,557)	(17,720)

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

ATHERTON PRE-SCHOOL DAY CARE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Local authority grants	177,700	151,116
Attendance fees	41,237	34,784
	218,937	185,900
Total incoming resources	218,937	185,900
EXPENDITURE		
Other trading activities		
Food & consumables	997	826
Childrens toys	1,525	3,396
	2,522	4,222
Support costs		
Finance		
Bank charges	422	655
Human resources		
Pensions	3,708	2,740
Other		
Rent, rates and water	15,000	15,000
Insurance	1,384	1,270
Telephone	418	454
Postage and stationery	1,231	739
Sundries & cleaning	2,093	2,144
Repairs & renewals	2,051	2,375
Computer costs	360	360
Website costs	216	54
Accountancy & payroll fees	1,940	820
	24,693	23,216
Governance costs		
Wages	185,060	169,255
Legal fees	-	120
Improvements to property	2,258	2,509
Fixtures and fittings	523	654
	187,841	172,538
Total resources expended	219,186	203,371
Net expenditure	(249)	(17,471)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 05947387 (England and Wales)
REGISTERED CHARITY NUMBER: 1121094

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

FOR

ATHERTON PRE-SCHOOL DAY CARE LIMITED

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2022

REPORT OF THE TRUSTEES
for the year ended 30 September 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 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to provide pre-school care.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The trustees are pleased with the the achievements of the activities so far, but would like to continue to improve the day care facilities available to the community.

FINANCIAL REVIEW
Principal funding sources
Atherton Pre-school Day Care Ltd is pleased and fortunate to receive funding from Wigan Council.

Reserves policy
The trustees believe they have established a level of unrestricted reserves sufficient for the charity.

FUTURE PLANS
The charity plans continuing and expanding the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05947387 (England and Wales)

Registered Charity number
1121094

Registered office
Dorset Road Community Centre
Dorset Road
Atherton
Manchester
M46 9GJ

Trustees
D Bradbury
Mrs R Woods (resigned 2.12.21)
Miss L Murray
N A Bradbury
Mr S P Yates
Mrs P G Woodhead (resigned 18.11.22)

REPORT OF THE TRUSTEES
for the year ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 20 June 2023 and signed on its behalf by:

D Bradbury - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ATHERTON PRE-SCHOOL DAY CARE LIMITED

Independent examiner's report to the trustees of Atherton Pre-School Day Care Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew James Wardle

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

20 June 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	185,900	212,033
EXPENDITURE ON			
Raising funds		203,371	206,304
NET INCOME/(EXPENDITURE)		(17,471)	5,729
RECONCILIATION OF FUNDS			
Total funds brought forward		84,730	79,001
TOTAL FUNDS CARRIED FORWARD		67,259	84,730

The notes form part of these financial statements

BALANCE SHEET
30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	25,194	28,357
CURRENT ASSETS			
Cash at bank and in hand		63,651	90,822
CREDITORS			
Amounts falling due within one year	8	(21,586)	(34,449)
NET CURRENT ASSETS		42,065	56,373
TOTAL ASSETS LESS CURRENT LIABILITIES		67,259	84,730
NET ASSETS		67,259	84,730
FUNDS	9		
Unrestricted funds		67,259	84,730
TOTAL FUNDS		67,259	84,730

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2023 and were signed on its behalf by:

D Bradbury - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2022

1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and fittings - 20% on reducing balance

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

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

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

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

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Local authority grants	151,116	174,588
Attendance fees	34,784	34,028
Coronavirus Job Retention	-	3,417
	185,900	212,033

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	3,163	3,605

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

5. STAFF COSTS

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

	2022	2021
Administrative staff	1	1
Early years carers	11	12
	12	13

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	212,033
EXPENDITURE ON	
Raising funds	206,304
NET INCOME	5,729
RECONCILIATION OF FUNDS	
Total funds brought forward	79,001
TOTAL FUNDS CARRIED FORWARD	84,730

continued...

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2021 and 30 September 2022	38,040	30,537	68,577
DEPRECIATION			
At 1 October 2021	12,954	27,266	40,220
Charge for year	2,509	654	3,163
At 30 September 2022	15,463	27,920	43,383
NET BOOK VALUE			
At 30 September 2022	22,577	2,617	25,194
At 30 September 2021	25,086	3,271	28,357

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	1,015	1,616
Accrued expenses	700	4,172
Deferred grant income	19,871	28,661
	21,586	34,449

9. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	84,730	(17,471)	67,259
TOTAL FUNDS	84,730	(17,471)	67,259

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,900	(203,371)	(17,471)
TOTAL FUNDS	185,900	(203,371)	(17,471)

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	79,001	5,729	84,730
TOTAL FUNDS	79,001	5,729	84,730

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,033	(206,304)	5,729
TOTAL FUNDS	212,033	(206,304)	5,729

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	79,001	(11,742)	67,259
TOTAL FUNDS	79,001	(11,742)	67,259

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	397,933	(409,675)	(11,742)
TOTAL FUNDS	397,933	(409,675)	(11,742)

continued...

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

ATHERTON PRE-SCHOOL DAY CARE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Local authority grants	151,116	174,588
Attendance fees	34,784	34,028
Coronavirus Job Retention	-	3,417
	185,900	212,033
Total incoming resources	185,900	212,033
EXPENDITURE		
Other trading activities		
Food & consumables	826	833
Childrens toys	3,396	2,168
	4,222	3,001
Support costs		
Finance		
Bank charges	655	624
Human resources		
Pensions	2,740	3,124
Other		
Rent, rates and water	15,000	15,000
Insurance	1,270	1,232
Telephone	454	366
Postage and stationery	739	472
Sundries & cleaning	2,144	1,605
Repairs & renewals	2,375	450
Computer costs	360	360
Website costs	54	216
Accountancy & payroll fees	820	1,199
Courses	-	304
	23,216	21,204
Governance costs		
Wages	169,255	173,826
Legal fees	120	920
Improvements to property	2,509	2,787
Fixtures and fittings	654	818
	172,538	178,351
Total resources expended	203,371	206,304
Net (expenditure)/income	(17,471)	5,729

This page does not form part of the statutory financial statements

ATHERTON PRE-SCHOOL DAY CARE LIMITED

England & Wales - Charity number 1121094

Accounts

REGISTERED COMPANY NUMBER: 05947387 (England and Wales)
REGISTERED CHARITY NUMBER: 1121094

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

FOR

ATHERTON PRE-SCHOOL DAY CARE LIMITED

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2021

REPORT OF THE TRUSTEES
for the year ended 30 September 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 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to provide pre-school care.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The trustees are pleased with the the achievements of the activities so far, but would like to continue to improve the day care facilities available to the community.

FINANCIAL REVIEW
Principal funding sources
Atherton Pre-school Day Care Ltd is pleased and fortunate to receive funding from Wigan Council. Overall the charity has experienced a good year and hopes it will continue to do so in future years.

Reserves policy
The trustees believe they have established a level of unrestricted reserves sufficient for the charity.

FUTURE PLANS
The charity plans continuing and expanding the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05947387 (England and Wales)

Registered Charity number
1121094

Registered office
Dorset Road Community Centre
Dorset Road
Atherton
Manchester
M46 9GJ

Trustees
D Bradbury
Mrs R Woods (resigned 2.12.21)
Miss L Murray
N A Bradbury
Mr S P Yates
Mrs P G Woodhead

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 21 June 2022 and signed on its behalf by:

D Bradbury - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ATHERTON PRE-SCHOOL DAY CARE LIMITED

Independent examiner's report to the trustees of Atherton Pre-School Day Care Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew James Wardle
FCA
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

21 June 2022

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	212,033	202,893
EXPENDITURE ON			
Raising funds		206,304	189,796
NET INCOME		5,729	13,097
RECONCILIATION OF FUNDS			
Total funds brought forward		79,001	65,904
TOTAL FUNDS CARRIED FORWARD		84,730	79,001

The notes form part of these financial statements

BALANCE SHEET
30 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	28,357	31,962
CURRENT ASSETS			
Debtors	8	-	628
Cash at bank and in hand		90,822	90,412
		90,822	91,040
CREDITORS			
Amounts falling due within one year	9	(34,449)	(44,001)
NET CURRENT ASSETS		56,373	47,039
TOTAL ASSETS LESS CURRENT LIABILITIES		84,730	79,001
NET ASSETS		84,730	79,001
FUNDS	10		
Unrestricted funds		84,730	79,001
TOTAL FUNDS		84,730	79,001

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2022 and were signed on its behalf by:

D Bradbury - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2021

1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and fittings - 20% on reducing balance

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

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

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

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

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Local authority grants	174,588	168,775
Attendance fees	34,028	12,442
Coronavirus Job Retention	3,417	11,676
Government Grant	-	10,000
	212,033	202,893

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	3,605	4,119

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

5. STAFF COSTS

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

	2021	2020
Administrative staff	1	1
Early years carers	12	12
	13	13

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	202,893
EXPENDITURE ON	
Raising funds	189,796
NET INCOME	13,097
RECONCILIATION OF FUNDS	
Total funds brought forward	65,904
TOTAL FUNDS CARRIED FORWARD	79,001

continued...

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2020 and 30 September 2021	38,040	30,537	68,577
DEPRECIATION			
At 1 October 2020	10,167	26,448	36,615
Charge for year	2,787	818	3,605
At 30 September 2021	12,954	27,266	40,220
NET BOOK VALUE			
At 30 September 2021	25,086	3,271	28,357
At 30 September 2020	27,873	4,089	31,962

8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other debtors	-	628

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	1,616	1,555
Accrued expenses	4,172	1,230
Deferred grant income	28,661	41,216
	34,449	44,001

10. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	79,001	5,729	84,730
TOTAL FUNDS	79,001	5,729	84,730

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212,033	(206,304)	5,729
TOTAL FUNDS	212,033	(206,304)	5,729

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	65,904	13,097	79,001
TOTAL FUNDS	65,904	13,097	79,001

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,893	(189,796)	13,097
TOTAL FUNDS	202,893	(189,796)	13,097

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	65,904	18,826	84,730
TOTAL FUNDS	65,904	18,826	84,730

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	414,926	(396,100)	18,826
TOTAL FUNDS	414,926	(396,100)	18,826

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

ATHERTON PRE-SCHOOL DAY CARE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Local authority grants	174,588	168,775
Attendance fees	34,028	12,442
Coronavirus Job Retention	3,417	11,676
Government Grant	-	10,000
	212,033	202,893
Total incoming resources	212,033	202,893
EXPENDITURE		
Other trading activities		
Food & consumables	833	570
Childrens toys	2,168	283
	3,001	853
Support costs		
Finance		
Bank charges	624	525
Human resources		
Pensions	8,097	7,804
Other		
Rent, rates and water	15,000	10,006
Insurance	1,232	1,150
Telephone	366	411
Postage and stationery	472	820
Sundries & cleaning	1,605	946
Repairs & renewals	450	629
Computer costs	360	416
Website costs	216	204
Accountancy & payroll fees	1,199	2,150
Courses	304	1,157
	21,204	17,889
Governance costs		
Wages	168,853	157,856
Legal fees	920	750
Improvements to property	2,787	3,097
Fixtures and fittings	818	1,022
	173,378	162,725
Total resources expended	206,304	189,796
Net income	5,729	13,097

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 05947387 (England and Wales)
REGISTERED CHARITY NUMBER: 1121094

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

FOR

ATHERTON PRE-SCHOOL DAY CARE LIMITED

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 September 2020

ATHERTON PRE-SCHOOL DAY CARE LIMITED

REPORT OF THE TRUSTEES
for the year ended 30 September 2020

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 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to provide pre-school care.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are pleased with the the achievements of the activities so far, but would like to continue to improve the day care facilities available to the community.

FINANCIAL REVIEW

Principal funding sources

Atherton Pre-school Day Care Ltd is pleased and fortunate to receive funding from Wigan Council. Overall the charity has experienced a good year and hopes it will continue to do so in future years.

Reserves policy

The trustees believe they have established a level of unrestricted reserves sufficient for the charity.

FUTURE PLANS

The charity plans continuing and expanding the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05947387 (England and Wales)

Registered Charity number

1121094

Registered office

Dorset Road Community Centre
Dorset Road
Atherton
Manchester
M46 9GJ

Trustees

D Bradbury
Mrs R Woods
Miss L Murray
N A Bradbury
Mr S P Yates
Mrs P G Woodhead

REPORT OF THE TRUSTEES
for the year ended 30 September 2020

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 28 June 2021 and signed on its behalf by:

D Bradbury - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ATHERTON PRE-SCHOOL DAY CARE LIMITED

Independent examiner's report to the trustees of Atherton Pre-School Day Care Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew James Wardle
FCA
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

28 June 2021

ATHERTON PRE-SCHOOL DAY CARE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	202,893	194,737
EXPENDITURE ON			
Raising funds		189,796	198,892
NET INCOME/(EXPENDITURE)		13,097	(4,155)
RECONCILIATION OF FUNDS			
Total funds brought forward		65,904	70,059
TOTAL FUNDS CARRIED FORWARD		79,001	65,904

The notes form part of these financial statements

ATHERTON PRE-SCHOOL DAY CARE LIMITED

BALANCE SHEET
30 September 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	31,962	36,081
CURRENT ASSETS			
Debtors	8	628	-
Cash at bank and in hand		90,412	53,781
		91,040	53,781
CREDITORS			
Amounts falling due within one year	9	(44,001)	(23,958)
NET CURRENT ASSETS		47,039	29,823
TOTAL ASSETS LESS CURRENT LIABILITIES		79,001	65,904
NET ASSETS		79,001	65,904
FUNDS	10		
Unrestricted funds		79,001	65,904
TOTAL FUNDS		79,001	65,904

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2021 and were signed on its behalf by:

D Bradbury - Trustee

1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and fittings - 20% on reducing balance

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

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

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

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

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

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Local authority grants	168,775	178,704
Attendance fees	12,442	16,033
Coronavirus Job Retention	11,676	-
Government Grant	10,000	-
	202,893	194,737

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	4,119	4,718

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

5. STAFF COSTS

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

	2020	2019
Administrative staff	1	1
Early years carers	12	12
	13	13

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	194,737
EXPENDITURE ON	
Raising funds	198,892
NET INCOME/(EXPENDITURE)	(4,155)
RECONCILIATION OF FUNDS	
Total funds brought forward	70,059
TOTAL FUNDS CARRIED FORWARD	65,904

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2020

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2019 and 30 September 2020	38,040	30,537	68,577
DEPRECIATION			
At 1 October 2019	7,070	25,426	32,496
Charge for year	3,097	1,022	4,119
At 30 September 2020	10,167	26,448	36,615
NET BOOK VALUE			
At 30 September 2020	27,873	4,089	31,962
At 30 September 2019	30,970	5,111	36,081

8. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Other debtors	628	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Social security and other taxes	1,555	1,287
Accrued expenses	1,230	600
Deferred grant income	41,216	22,071
	44,001	23,958

10. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	65,904	13,097	79,001
TOTAL FUNDS	65,904	13,097	79,001

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,893	(189,796)	13,097
TOTAL FUNDS	202,893	(189,796)	13,097

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	70,059	(4,155)	65,904
TOTAL FUNDS	70,059	(4,155)	65,904

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	194,737	(198,892)	(4,155)
TOTAL FUNDS	194,737	(198,892)	(4,155)

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

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	70,059	8,942	79,001
TOTAL FUNDS	70,059	8,942	79,001

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	397,630	(388,688)	8,942
TOTAL FUNDS	397,630	(388,688)	8,942

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

ATHERTON PRE-SCHOOL DAY CARE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Other trading activities		
Local authority grants	168,775	178,704
Attendance fees	12,442	16,033
Coronavirus Job Retention	11,676	-
Government Grant	10,000	-
	202,893	194,737
Total incoming resources	202,893	194,737
EXPENDITURE		
Other trading activities		
Food & consumables	570	1,275
Childrens toys	283	1,446
	853	2,721
Support costs		
Finance		
Bank charges	525	834
Human resources		
Pensions	7,804	6,449
Other		
Rent, rates and water	10,006	14,000
Insurance	1,150	1,102
Telephone	411	459
Postage and stationery	820	714
Sundries & cleaning	946	2,511
Repairs & renewals	629	1,996
Computer costs	416	442
Website costs	204	144
Accountancy & payroll fees	2,150	2,026
Courses	1,157	476
	17,889	23,870
Governance costs		
Wages	157,856	160,300
Legal fees	750	-
Improvements to property	3,097	3,441
Fixtures and fittings	1,022	1,277
	162,725	165,018
Total resources expended	189,796	198,892
Net income/(expenditure)	13,097	(4,155)

This page does not form part of the statutory financial statements