

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

ATHERTON PRE-SCHOOL DAY CARE LIMITED

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ATHERTON PRE-SCHOOL DAY CARE LIMITED

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 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

ATHERTON PRE-SCHOOL DAY CARE LIMITED

**REPORT OF THE TRUSTEES
for the year ended 30 September 2021**

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

ATHERTON PRE-SCHOOL DAY CARE LIMITED**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

ATHERTON PRE-SCHOOL DAY CARE LIMITED

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
		<u>90,822</u>	<u>91,040</u>
CREDITORS			
Amounts falling due within one year	9	(34,449)	(44,001)
NET CURRENT ASSETS		<u>56,373</u>	<u>47,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		84,730	79,001
NET ASSETS		<u>84,730</u>	<u>79,001</u>
FUNDS	10		
Unrestricted funds		84,730	79,001
TOTAL FUNDS		<u>84,730</u>	<u>79,001</u>

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

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

These financial statements have been prepared in accordance with the 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
	<u>212,033</u>	<u>202,893</u>

ATHERTON PRE-SCHOOL DAY CARE LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2021****3. NET INCOME/(EXPENDITURE)**

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

	2021	2020
	£	£
Depreciation - owned assets	<u>3,605</u>	<u>4,119</u>

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	<u>12</u>	<u>12</u>
	<u>13</u>	<u>13</u>

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	<u>189,796</u>
NET INCOME	13,097
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>65,904</u>
TOTAL FUNDS CARRIED FORWARD	<u>79,001</u>

ATHERTON PRE-SCHOOL DAY CARE LIMITED

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

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

ATHERTON PRE-SCHOOL DAY CARE LIMITED

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

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,904</u>	<u>13,097</u>	<u>79,001</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>202,893</u>	<u>(189,796)</u>	<u>13,097</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,904</u>	<u>18,826</u>	<u>84,730</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,926	(396,100)	18,826
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>414,926</u>	<u>(396,100)</u>	<u>18,826</u>

ATHERTON PRE-SCHOOL DAY CARE LIMITED

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

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
	<hr/>	<hr/>
	212,033	202,893
Total incoming resources	<hr/>	<hr/>
	212,033	202,893
EXPENDITURE		
Other trading activities		
Food & consumables	833	570
Childrens toys	2,168	283
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	173,378	162,725
Total resources expended	<hr/>	<hr/>
	206,304	189,796
Net income	<hr/>	<hr/>
	5,729	13,097

This page does not form part of the statutory financial statements