

**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

# **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 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 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)

**ATHERTON PRE-SCHOOL DAY CARE LIMITED**

**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

**ATHERTON PRE-SCHOOL DAY CARE LIMITED**

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

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

The notes form part of these financial statements

**ATHERTON PRE-SCHOOL DAY CARE LIMITED****BALANCE SHEET****30 September 2022**

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

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

# ATHERTON PRE-SCHOOL DAY CARE LIMITED

## 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
	<u>185,900</u>	<u>212,033</u>



**ATHERTON PRE-SCHOOL DAY CARE LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2022****3. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Depreciation - owned assets	<u>3,163</u>	<u>3,605</u>

**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	<u>11</u>	<u>12</u>
	<u>12</u>	<u>13</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**ATHERTON PRE-SCHOOL DAY CARE LIMITED**

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

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 October 2021 and 30 September 2022	38,040	30,537	68,577
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	84,730	(17,471)	67,259
<b>TOTAL FUNDS</b>	84,730	(17,471)	67,259

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

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

**ATHERTON PRE-SCHOOL DAY CARE LIMITED**

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

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	79,001	5,729	84,730
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,001</u>	<u>5,729</u>	<u>84,730</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	212,033	(206,304)	5,729
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>212,033</u>	<u>(206,304)</u>	<u>5,729</u>

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 £
<b>Unrestricted funds</b>			
General fund	79,001	(11,742)	67,259
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>79,001</u>	<u>(11,742)</u>	<u>67,259</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 £
<b>Unrestricted funds</b>			
General fund	397,933	(409,675)	(11,742)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>397,933</u>	<u>(409,675)</u>	<u>(11,742)</u>

**ATHERTON PRE-SCHOOL DAY CARE LIMITED**

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

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Local authority grants	151,116	174,588
Attendance fees	34,784	34,028
Coronavirus Job Retention	-	3,417
	<hr/> 185,900	<hr/> 212,033
<b>Total incoming resources</b>	185,900	212,033
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Food & consumables	826	833
Childrens toys	3,396	2,168
	<hr/> 4,222	<hr/> 3,001
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	655	624
<b>Human resources</b>		
Pensions	2,740	3,124
<b>Other</b>		
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
	<hr/> 23,216	<hr/> 21,204
<b>Governance costs</b>		
Wages	169,255	173,826
Legal fees	120	920
Improvements to property	2,509	2,787
Fixtures and fittings	654	818
	<hr/> 172,538	<hr/> 178,351
<b>Total resources expended</b>	<hr/> 203,371	<hr/> 206,304
<b>Net (expenditure)/income</b>	<hr/> <hr/> (17,471)	<hr/> <hr/> 5,729

This page does not form part of the statutory financial statements