

GREENHILLS PRE-SCHOOL

England & Wales · Charity number 1131512

Details

Status Registered

Legal form Charitable company

Company number [05493614](#)

Registered 2009-09-04

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

Contact

Address Marlborough Primary School
Tytherington Drive
Macclesfield
SK10 2HJ

Phone 01625 503980

Email greenhillspreschool@btinternet.com

Website www.greenhillspreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-1. OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2. ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS; AND3. INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Greenhills Pre-School provides an educational setting for pre-school children, and feeds into Marlborough Primary School. All children are welcome to attend, and bursaries are available to ensure even those families unable to afford the fees are able to be included. There are funded trips for the children, as well as a day-to-day environment created to maximise learning in all areas.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE TYTHERINGTON AND ITS ENVIRONS
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£164,183	£138,031	-	-
2024-08-31	£137,117	£111,654	-	-
2023-08-31	£104,828	£109,824	-	-
2022-08-31	£90,027	£80,733	-	-
2021-08-31	£73,527	£80,592	-	-

Trustees

Name	Role	Appointed
Bryony Craig	Chair	2024-11-14
Emma Hornby		2022-11-02
Jade Macdonald		2022-11-02
Michelle Thompson		2022-11-02
Samuel Ratcliffe		2024-11-14
Zoe Carrington		2024-11-14

GREENHILLS PRE-SCHOOL

England & Wales - Charity number 1131512

Accounts

Company registered number

5493614

Charity registered number

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Greenhills Pre-school

Unaudited Financial statements

For the year ended 31 August
2025

**Greenhills Pre-school
Unaudited Financial statements
Contents**

	Page
Trustees, Director, officers and advisers	1
Director's and Trustees' Report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities (incorporating the Income and Expenditure Account)	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the financial statements	8 - 11
Details of Activities	12 - 13

**Greenhills Pre-school
Director's and Trustees' Report
Trustees, Director, officers and advisers**

Director and Trustees

		<u>Appointed</u>	<u>Resigned</u>
M. Thompson	Director	22/08/2022	
J. MacDonald	Trustee	02/11/2022	
E. Hornby	Trustee	02/11/2022	
R. Jamieson	Trustee	23/11/2023	14/11/2024
H. Bamford	Trustee	23/11/2023	14/11/2024
K. Steele	Trustee	23/11/2023	14/11/2024
B Craig	Trustee and Chair	14/11/2024	
Z Carrington	Trustee	14/11/2024	
S Radcliffe	Trustee	14/11/2024	

Accountants

Ogden Townsend Limited
24-26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Independent Examiner

Alan Ogden
Ogden Townsend limited
24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Bankers

Royal Bank of Scotland
56 Chestergate
Macclesfield
Cheshire
SK11 6BA

Registered office and Principal Place of Business

The Marlborough County Primary School
Tytherington Drive
Macclesfield
Cheshire
SK10 2HJ

Company number

5493614

Registered Charity number

1131512

Greenhills Pre-school Director's and Trustees' Report

The Trustees present the Director's and Trustees' Report and the financial statements of the company for the year ended 31 August 2025.

In preparing these financial statements the trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Principal activity and objective

The principal activity of the charity is to provide activities, experiences and equipment that will satisfy and stimulate children's intellectual needs and to help with the first steps towards the National Curriculum.

The objectives of the charity are to provide a safe, caring and stimulating environment in which children can develop educationally and socially. In setting the objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee charging. All children are welcome to attend and bursaries are available to ensure that even those families unable to afford the fees are able to be included. There are funded trips for the children as well as a day-to-day environment created to maximise learning in all areas.

Structure, governance and management

The charity is an independent charity registered under The Charities Act 2011 and incorporated under The Companies Act 2006. The charity operates under its Memorandum and Articles of Association and has absorbed the Pre-school Learning alliance Constitution within these.

The Charity is governed by a committee who are responsible for the appointment of Trustees and for setting remuneration of the company officials.

Trustees are recruited by invitation from members of the Committee and Directors are appointed at the Annual General Meeting.

Achievements and performance

During the year the charity provided quality education to pre-school children from the age of three, of which all four year olds have, since, progressed to full-time education.

Financial Review

The charity recognises that it has a commitment to provide appropriate premises in which to conduct its activities and, so as to ensure that this commitment can be met in the future, it has a policy of building a reserve which has been earmarked for the refurbishment or replacement of the building, and to cover the contracted restitution of the land on which the charity's building rests at such time as the charity should cease its operations. This reserve currently stands at £63,095 (2024 - £12,387).

The Trustees also consider it prudent to set aside funds to cover the eventual redundancy costs in the event of the school closing and have therefore adopted a policy of building a reserve for this purpose. This reserve has been maintained at a level estimated to cover three months of salaries. It currently stands at £23,250 (2024 - £22,000).

**Greenhills Pre-school
Director's and Trustees' Report**

These designated reserves are represented by cash held on a separate deposit account opened specifically for the purpose. The remaining reserves are held to ensure that the charity can continue to achieve its objectives in the future, and to protect the charity from future fluctuations in the level of income.

Trustees' responsibilities

Company law requires the trustees to prepare the Director's and Trustees' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law prevents the trustees from approving the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy, at any time, the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and, where appropriate, are responsible for the maintenance and integrity of the corporate and financial information included on the company's web-site. It is important to bear in mind that legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ

Small company special provisions

The above report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime Part 15 of the Companies Act 2006.

This report was approved by the board on

..... Trustee
M. Thompson

**Greenhills Pre-school
Independent examiner's report
to the trustees of Greenhills Pre-school**

I report on the financial statements of the company for the year ended 31 August 2025 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the financial statements under section 145 of the 2011 Act;
to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, **no matter has come to my attention** which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to keep accounting records in accordance with section 396 of the Companies Act 2006 other than any requirement to give a true and fair view; and
to prepare the financial statements in accordance with the methods and principles set out in the Charities SORP (FRS 102),
have not been met; nor have any matters come to my attention which, in my opinion, should be drawn to the Trustees' attention in order to enable a proper understanding of the financial statements to be reached.

D. A. Ogden

Ogden Townsend limited

24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Dated

Greenhills Pre-school
Statement of financial activities (incorporating the Income and Expenditure Account)
for the year ended 31 August 2025

	Note	2025			2024		Total funds £
		Unrestricted funds		Total funds £	Unrestricted funds		
		General £	Designated £		General £	Designated £	
Income and endowments from:	2						
donations and legacies		96,829	-	96,829	99,535	-	99,535
fundraising activities		1,222	-	1,222	3,085	-	3,085
investments		1,638	-	1,638	1,352	-	1,352
charitable activities		64,494	-	64,494	33,145	-	33,145
Other incoming resources							
JRS Grants		-	-	-	-	-	-
Total income		164,183	-	164,183	137,117	-	137,117
Expenditure on	2						
raising funds		-	-	-	-	-	-
charitable activities		136,923	-	136,923	110,555	-	110,555
other		1,108	-	1,108	1,099	-	1,099
Total expenditure		138,031	-	138,031	111,654	-	111,654
Net income/(expenditure) for the year	3	26,152	-	26,152	25,463	-	25,463
Gross transfers between funds		(51,958)	51,958	-	(3,984)	3,984	-
Net movement in funds for the year		(25,806)	51,958	26,152	21,479	3,984	25,463
Reconciliation of funds							
Total funds brought forward		59,172	34,387	93,559	37,693	30,403	68,096
Total funds carried forward		33,366	86,345	119,711	59,172	34,387	93,559

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure is derived from continuing activities.

**Greenhills Pre-school
Balance Sheet
as at 31 August 2025**

**Company number: 5493614
Charity number: 1131512**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	5		198		1,095
			<u>198</u>		<u>1,095</u>
Current assets					
Debtors	6	1,072		198	
Designated investments (bank deposit account)		86,345		34,387	
Cash at bank and in hand		<u>62,152</u>		<u>87,356</u>	
		149,569		121,941	
Creditors: amounts falling due within one year	7	<u>30,056</u>		<u>29,477</u>	
Net current assets			<u>119,513</u>		<u>92,464</u>
Total assets less current liabilities			<u>119,711</u>		<u>93,559</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	8		86,345		34,387
General fund	9		<u>33,366</u>		<u>59,172</u>
Total funds			<u>119,711</u>		<u>93,559</u>

The trustees are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of that Act.

The director and trustees acknowledge their responsibilities for ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

M. Thompson
Director

Approved by the board on

Greenhills Pre-school
Statement of cash flows
for the year ended 31 August 2025

	2025	2024
	£	£
<u>Cash flows from operating activities</u>		
Profit/(loss)	26,152	25,463
Adjustments for:		
Depreciation	897	1,087
	<u>27,049</u>	<u>26,550</u>
Movements in working capital		
Decrease / (Increase) in equipment	0	(349)
Decrease / (Increase) in debtors	(874)	4,744
Increase / (Decrease) in creditors	579	12,642
Net cash generated from/(used in) operating activities	<u>26,754</u>	<u>43,587</u>
<u>Cash flows from investing activities</u>		
(Increase)/reduction in designated bank balances	<u>(51,958)</u>	<u>(3,984)</u>
Net cash used in investing activities	<u>(51,958)</u>	<u>(3,984)</u>
<u>Cash flows from financing activities</u>		
Net increase/(decrease) in cash and cash equivalents	(25,204)	39,603
Cash and cash equivalents at the beginning of the year	87,356	47,753
Cash and cash equivalents at the end of the year	<u>62,152</u>	<u>87,356</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2025**

1 Accounting policies

The financial statements have been prepared in accordance with "FRS102", "The Charities SORP (FRS102); and the Companies Act 2006.

Company status

The company is a public benefit entity, incorporated in England and Wales and is limited by guarantee.

The liability in respect of the guarantee, as set out in the Memorandum of Association, is limited to £1 per member. There are eight members.

Capitalisation and depreciation of tangible fixed assets

New assets are only capitalised if over £500 in value at the time of acquisition.

Freehold buildings	5% on cost
Equipment	25% on cost

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income as they fall due.

2 Income and expenditure recognition

Income

The income is attributable to the one principal activity of the charity. Income is recognised when all of the following criteria have been met: The company is entitled to the income, it is probable that the income will be received, and the monetary value of the income can be reliably measured.

Grants are received from the Local Authority in respect of the number of children on the roll. Any unspent balances on grants are carried forward on the appropriate fund for use in future periods. Where the income is dependent on specific performance the grant will be deferred until the criteria above have been determined. Where the above criteria have been met, but the grant is in respect of future periods, then the income is recognised and treated as restricted or designated as appropriate.

Expenditure

Expenditure is recognised, on an accruals basis, in the year in which the activity, giving rise to the liability, occurs.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2025**

3 Net income/(expenditure) for the year **2025** **2024**

This is stated after charging:

Director's remuneration	34,888	27,140
Social security costs	3,808	884
Payroll costs (excluding directors remuneration)	82,490	65,912
Pension costs	2,168	1,673
Training costs	249	232
Total staff costs	<u>123,603</u>	<u>95,841</u>
Depreciation of owned fixed assets	897	1,000
Independent examiner's fee	150	144
	<u> </u>	<u> </u>
	No.	No.
Staff receiving remuneration in excess of £60,000.	-	-
Average number of employees	6	6
Average number of full-time staff	3	4
Average number of part-time staff	<u>3</u>	<u>2</u>

One trustee, Mrs. M. Thompson, receives remuneration as an employee in respect of the provision of teaching services provided to the charity. The remuneration is detailed above. Safeguards have been adopted, in accordance with the 2011 Charities Act, to ensure that no remuneration is paid in respect of work carried out as a trustee, nor is this trustee involved in the setting of the remuneration for this role.

No trustees claimed expenses during the year.

4 Taxation

As a charity the company is exempt from Corporation Tax.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2025**

5 Tangible fixed assets

	Buildings £	Equipment £	Total £
Cost			
At 1 September 2024	28,957	3,132	32,089
Additions	-	-	-
At 31 August 2025	<u>28,957</u>	<u>3,132</u>	<u>32,089</u>
Depreciation			
At 1 September 2024	28,124	2,870	30,994
Charge for the year	832	65	897
At 31 August 2025	<u>28,956</u>	<u>2,935</u>	<u>31,891</u>
Net book value			
At 31 August 2024	<u>833</u>	<u>197</u>	<u>1,095</u>
At 31 August 2025	<u>1</u>	<u>197</u>	<u>198</u>

6 Debtors

	2025 £	2024 £
Prepayments	-	198
Other debtors	1,072	-
	<u>1,072</u>	<u>198</u>

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	26,547	26,356
Other taxes	2,572	1,953
Other creditors	937	1,168
	<u>30,056</u>	<u>29,477</u>

Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2025

8 Unrestricted designated funds	Buildings Reserve	Redundancy Reserve	Total Reserves
	£	£	£
At 1 September 2024	12,387	22,000	34,387
Transfer (to)/from general reserve	50,708	1,250	51,958
At 31 August 2025	<u>63,095</u>	<u>23,250</u>	<u>86,345</u>

9 Unrestricted general funds	£	£
	2025	2024
At 1 September 2024	59,172	37,693
(Deficit)/surplus for the year	26,152	25,463
Transfer (to)/from other funds	(51,958)	(3,984)
At 31 August 2025	<u>33,366</u>	<u>59,172</u>

The general reserves are unrestricted and have not been specifically allocated. They exist to provide the charity with financial protection for its operations in the event of inclement economic conditions. The Trustees have not determined a specific general reserves policy, but review the reserves of the charity on a regular basis.

10 Operating lease commitments	2025	2024
The total future minimum lease payments under non-cancellable operating leases are payable as follows:		
within one year	248	248
within two to five years	-	248
	<u>248</u>	<u>496</u>

11 Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

GREENHILLS PRE-SCHOOL

England & Wales - Charity number 1131512

Accounts

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Greenhills Pre-school

Unaudited Financial statements

For the year ended 31 August
2024

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Unaudited Financial statements
Contents**

	Page
Trustees, Director, officers and advisers	1
Director's and Trustees' Report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities (incorporating the Income and Expenditure Account)	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the financial statements	8 - 11
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**Greenhills Pre-school
Director's and Trustees' Report
Trustees, Director, officers and advisers**

Director and Trustees

		<u>Appointed</u>	<u>Resigned</u>
M. Thompson	Director	22/08/2022	
J. MacDonald	Trustee	02/11/2022	
L. Bucknall	Trustee	02/11/2022	23/11/2023
E. Hornby	Trustee	02/11/2022	
K Gordon	Trustee		23/11/2023
R. Jamieson	Trustee	23/11/2023	
H. Bamford	Trustee	23/11/2023	
K. Steele	Trustee	23/11/2023	

Accountants

Ogden Townsend Limited
24-26 Jordangate
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Independent Examiner

Alan Ogden
Ogden Townsend limited
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The Marlborough County Primary School
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Registered Charity number

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Greenhills Pre-school Director's and Trustees' Report

The Trustees present the Director's and Trustees' Report and the financial statements of the company for the year ended 31 August 2024.

In preparing these financial statements the trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Principal activity and objective

The principal activity of the charity is to provide activities, experiences and equipment that will satisfy and stimulate children's intellectual needs and to help with the first steps towards the National Curriculum.

The objectives of the charity are to provide a safe, caring and stimulating environment in which children can develop educationally and socially. In setting the objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee charging. All children are welcome to attend and bursaries are available to ensure that even those families unable to afford the fees are able to be included. There are funded trips for the children as well as a day-to-day environment created to maximise learning in all areas.

Structure, governance and management

The charity is an independent charity registered under The Charities Act 2011 and incorporated under The Companies Act 2006. The charity operates under its Memorandum and Articles of Association and has absorbed the Pre-school Learning alliance Constitution within these.

The Charity is governed by a committee who are responsible for the appointment of Trustees and for setting remuneration of the company officials.

Trustees are recruited by invitation from members of the Committee and Directors are appointed at the Annual General Meeting.

Achievements and performance

During the year the charity provided quality education to pre-school children from the age of three, of which all four year olds have, since, progressed to full-time education.

Financial Review

The charity recognises that it has a commitment to provide appropriate premises in which to conduct its activities and, so as to ensure that this commitment can be met in the future, it has a policy of building a reserve which has been earmarked for the refurbishment or replacement of the building, and to cover the contracted restitution of the land on which the charity's building rests at such time as the charity should cease its operations. This reserve currently stands at £12,387 (2023 - £8,403).

The Trustees also consider it prudent to set aside funds to cover the eventual redundancy costs in the event of the school closing and have therefore adopted a policy of building a reserve for this purpose. This reserve has been maintained at a level estimated to cover three months of salaries. It currently stands at £22,000 (2023 - £22,000).

These designated reserves are represented by cash held on a separate deposit account opened specifically for the purpose. The remaining reserves are held to ensure that the charity can continue to achieve its objectives in the future, and to protect the charity from future fluctuations in the level of income.

**Greenhills Pre-school
Director's and Trustees' Report**

Trustees' responsibilities

Company law requires the trustees to prepare the Director's and Trustees' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law prevents the trustees from approving the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy, at any time, the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and, where appropriate, are responsible for the maintenance and integrity of the corporate and financial information included on the company's web-site. It is important to bear in mind that legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ

Small company special provisions

The above report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime Part 15 of the Companies Act 2006.

This report was approved by the board on **24/10/24**


.....

Trustee

M. Thompson

**Greenhills Pre-school
Independent examiner's report
to the trustees of Greenhills Pre-school**

I report on the financial statements of the company for the year ended 31 August 2024 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the financial statements under section 145 of the 2011 Act;
to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, **no matter has come to my attention** which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to keep accounting records in accordance with section 396 of the Companies Act 2006 other than any requirement to give a true and fair view; and

to prepare the financial statements in accordance with the methods and principles set out in the Charities SORP (FRS 102),

have not been met; nor have any matters come to my attention which, in my opinion, should be drawn to the Trustees' attention in order to enable a proper understanding of the financial statements to be reached.



D. A. Ogden

Ogden Townsend Limited

24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Dated

24/10/24

Greenhills Pre-school
Statement of financial activities (incorporating the Income and Expenditure Account)
for the year ended 31 August 2024

	Note	2024		2023		Total funds £
		Unrestricted funds		Unrestricted funds		
		General £	Designated £	General £	Designated £	
Income and endowments from:	2					
donations and legacies		99,535	-	75,182	-	75,182
fundraising activities		3,085	-	1,196	-	1,196
investments		1,352	-	655	-	655
charitable activities		33,145	-	27,795	-	27,795
Other incoming resources		-	-	-	-	-
JRS Grants		-	-	-	-	-
Total income		137,117	-	104,828	-	104,828
Expenditure on	2					
raising funds		-	-	-	-	-
charitable activities		110,555	-	106,232	-	106,232
other		1,099	-	3,592	-	3,592
Total expenditure		111,654	-	109,824	-	109,824
Net in come/(expenditure) for the year	3	25,463	-	(4,996)	-	(4,996)
Gross transfers between funds		(3,984)	3,984	(272)	272	-
Net movement in funds for the year		21,479	3,984	(5,268)	272	(4,996)
Reconciliation of funds						
Total funds brought forward		37,693	30,403	42,961	30,131	73,092
Total funds carried forward		59,172	34,387	37,693	30,403	68,096

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure is derived from continuing activities.

**Greenhills Pre-school
Balance Sheet
as at 31 August 2024**

**Company number: 5493614
Charity number: 1131512**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	5		1,095		1,833
			<u>1,095</u>		<u>1,833</u>
Current assets					
Debtors	6	198		4,942	
Designated investments (bank deposit account)		34,387		30,403	
Cash at bank and in hand		<u>87,356</u>		<u>47,753</u>	
		121,941		83,098	
Creditors: amounts falling due within one year					
	7	<u>29,477</u>		<u>16,835</u>	
Net current assets					
			<u>92,464</u>		<u>66,263</u>
Total assets less current liabilities					
			<u>93,559</u>		<u>68,096</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	8		34,387		30,403
General fund	9		<u>59,172</u>		<u>37,693</u>
Total funds			<u>93,559</u>		<u>68,096</u>

The trustees are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of that Act.

The director and trustees acknowledge their responsibilities for ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.


M. Thompson
Director

Approved by the board on **24/10/24**

Greenhills Pre-school
Statement of cash flows
for the year ended 31 August 2024

	2024	2023
	£	£
<u>Cash flows from operating activities</u>		
Profit/(loss)	25,463	(4,996)
Adjustments for:		
Depreciation	1,087	1,000
	<u>26,550</u>	<u>(3,996)</u>
Movements in working capital		
Decrease / (Increase) in equipment	(349)	0
Decrease / (Increase) in debtors	4,744	(4,357)
Increase / (Decrease) in creditors	12,642	7,442
Net cash generated from/(used in) operating activities	<u>43,587</u>	<u>(911)</u>
<u>Cash flows from investing activities</u>		
(Increase)/reduction in designated bank balances	<u>(3,984)</u>	<u>(272)</u>
Net cash used in investing activities	<u>(3,984)</u>	<u>(272)</u>
<u>Cash flows from financing activities</u>		
Net increase/(decrease) in cash and cash equivalents	39,603	(1,183)
Cash and cash equivalents at the beginning of the year	47,753	48,936
Cash and cash equivalents at the end of the year	<u>87,356</u>	<u>47,753</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2024**

1 Accounting policies

The financial statements have been prepared in accordance with "FRS102", "The Charities SORP (FRS102); and the Companies Act 2006.

Company status

The company is a public benefit entity, incorporated in England and Wales and is limited by guarantee.

The liability in respect of the guarantee, as set out in the Memorandum of Association, is limited to £1 per member. There are eight members.

Capitalisation and depreciation of tangible fixed assets

New assets are only capitalised if over £500 in value at the time of acquisition.

Freehold buildings	5% on cost
Equipment	25% on cost

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income as they fall due.

2 Income and expenditure recognition

Income

The income is attributable to the one principal activity of the charity. Income is recognised when all of the following criteria have been met: The company is entitled to the income, it is probable that the income will be received, and the monetary value of the income can be reliably measured.

Grants are received from the Local Authority in respect of the number of children on the roll. Any unspent balances on grants are carried forward on the appropriate fund for use in future periods. Where the income is dependent on specific performance the grant will be deferred until the criteria above have been determined. Where the above criteria have been met, but the grant is in respect of future periods, then the income is recognised and treated as restricted or designated as appropriate.

Expenditure

Expenditure is recognised, on an accruals basis, in the year in which the activity, giving rise to the liability, occurs.

Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2024

3 Net income/(expenditure) for the year **2024** **2023**

This is stated after charging:

Director's remuneration	27,140	25,525
Social security costs	884	584
Payroll costs (excluding directors remuneration)	65,912	63,264
Pension costs	1,673	1,807
Training costs	232	339
Total staff costs	95,841	91,519
Depreciation of owned fixed assets	1,087	1,000
Independent examiner's fee	144	132
	97,404	94,694

	No.	No.
Staff receiving remuneration in excess of £60,000.	-	-
Average number of employees	5	6
Average number of full-time staff	3	4
Average number of part-time staff	2	2

One trustee, Mrs. M. Thompson, receives remuneration as an employee in respect of the provision of teaching services provided to the charity. The remuneration is detailed above. Safeguards have been adopted, in accordance with the 2011 Charities Act, to ensure that no remuneration is paid in respect of work carried out as a trustee, nor is this trustee involved in the setting of the remuneration for this role.

No trustees claimed expenses during the year.

4 Taxation

As a charity the company is exempt from Corporation Tax.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2024**

5 Tangible fixed assets

	Buildings £	Equipment £	Total £
Cost			
At 1 September 2023	28,957	2,783	31,740
Additions	-	349	349
At 31 August 2024	<u>28,957</u>	<u>3,132</u>	<u>32,089</u>
Depreciation			
At 1 September 2023	27,124	2,783	29,907
Charge for the year	1,000	87	1,087
At 31 August 2024	<u>28,124</u>	<u>2,870</u>	<u>30,994</u>
Net book value			
At 31 August 2023	<u>1,833</u>	<u>262</u>	<u>1,833</u>
At 31 August 2024	<u>833</u>	<u>262</u>	<u>1,095</u>

6 Debtors

	2024 £	2023 £
Prepayments	198	585
	<u>198</u>	<u>585</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	26,356	16,633
Other taxes	1,953	-
Other creditors	1,168	202
	<u>29,477</u>	<u>16,835</u>

Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2024

8 Unrestricted designated funds	Buildings Reserve	Redundancy Reserve
	£	£
At 1 September 2023	8,403	22,000
Transfer (to)/from general reserve	3,984	-
At 31 August 2024	<u>12,387</u>	<u>22,000</u>

9 Unrestricted general funds	£	£
	2024	2023
At 1 September 2023	37,693	42,961
(Deficit)/surplus for the year	25,463	(4,996)
Transfer (to)/from other funds	(3,984)	(272)
At 31 August 2024	<u>59,172</u>	<u>37,693</u>

The general reserves are unrestricted and have not been specifically allocated. They exist to provide the charity with financial protection for its operations in the event of inclement economic conditions. The Trustees have not determined a specific general reserves policy, but review the reserves of the charity on a regular basis.

10 Operating lease commitments	2024	2023
The total future minimum lease payments under non-cancellable operating leases are payable as follows:		
within one year	248	804
within two to five years	-	248
	<u>248</u>	<u>1,052</u>

11 Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Greenhills Pre-school
Details of activities
for the year ended 31 August 2024

	<u>2024</u>	<u>2023</u>
	£	£
Income from:		
donations and legacies	1,083	50
Grants	98,452	75,132
Donations	-	-
	<u>99,535</u>	<u>75,182</u>
generating funds		
Fairs, raffles and events	3,085	1,196
	<u>3,085</u>	<u>1,196</u>
investments		
Interest on bank deposit account	1,352	655
	<u>1,352</u>	<u>655</u>
charitable activities		
Fees	32,313	27,896
Charges for trips and outings	832	(101)
	<u>33,145</u>	<u>27,795</u>
Expenditure on:		
charitable activities		
Cleaning	5,027	6,099
Depreciation: Buildings	1,000	1,000
Depreciation: Equipment	87	-
Director's remuneration	27,140	25,525
Employer's National Insurance	6,337	6,856
Employment Allowance	(5,453)	(6,272)
Equipment hire	887	1,000
Inspections	56	146
Insurance	1,105	956
Light and heat	1,965	1,073
Pensions	1,673	1,807
Refreshments	-	41
Repairs (buildings)	590	530
Repairs and renewals (equipment)	358	50
Software	-	60
Staff training and welfare	232	339
Stationery and postage	260	610
Subscriptions	220	220
Sundries	664	288
Teaching and play materials	1,155	1,356
Telephone	491	600
Trips and outings	648	506
Wages and salaries	65,912	63,264
Water and general rates	201	178
	<u>110,555</u>	<u>106,232</u>

Greenhills Pre-school
Details of activities
for the year ended 31 August 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
other		
Accountancy	834	3,216
Independent examiner's fees	144	132
Companies House fees	34	13
Management Fees	87	231
	<u>1,099</u>	<u>3,592</u>

GREENHILLS PRE-SCHOOL

England & Wales - Charity number 1131512

Accounts

Company registered number

5493614

Charity registered number

1131512

Greenhills Pre-school

Unaudited Financial statements

**For the year ended 31 August
2023**

Greenhills Pre-school
Unaudited Financial statements
Contents

	Page
Trustees, Director, officers and advisers	1
Director's and Trustees' Report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities (incorporating the Income and Expenditure Account)	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the financial statements	8 - 11
Details of Activities	12 - 13

**Greenhills Pre-school
Director's and Trustees' Report
Trustees, Director, officers and advisers**

Director and Trustees

	<u>Appointed</u>	<u>Resigned</u>
M. Thompson Director	22/08/2022	
K. Gordon Trustee		02/11/2022
E. Jones Trustee		02/11/2022
L. Rashleigh Trustee		02/11/2022
J. Lawton Trustee		02/11/2022
M. Brown Trustee	02/11/2022	17/11/2022
J. MacDonald Trustee	02/11/2022	
L. Bucknall Trustee	02/11/2022	
E. Hornby Trustee	02/11/2022	
K. Butler Trustee	17/11/2022	

Accountants

Ogden Townsend Limited
24-26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Independent Examiner

Alan Ogden
Ogden Townsend limited
24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Bankers

Royal Bank of Scotland
56 Chestergate
Macclesfield
Cheshire
SK11 6BA

Registered office and Principal Place of Business

The Marlborough County Primary School
Tytherington Drive
Macclesfield
Cheshire
SK10 2HJ

Company number

5493614

Registered Charity number

1131512

Greenhills Pre-school Director's and Trustees' Report

The Trustees present the Director's and Trustees' Report and the financial statements of the company for the year ended 31 August 2023.

In preparing these financial statements the trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Principal activity and objective

The principal activity of the charity is to provide activities, experiences and equipment that will satisfy and stimulate children's intellectual needs and to help with the first steps towards the National Curriculum.

The objectives of the charity are to provide a safe, caring and stimulating environment in which children can develop educationally and socially. In setting the objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee charging. All children are welcome to attend and bursaries are available to ensure that even those families unable to afford the fees are able to be included. There are funded trips for the children as well as a day-to-day environment created to maximise learning in all areas.

Structure, governance and management

The charity is an independent charity registered under The Charities Act 2011 and incorporated under The Companies Act 2006. The charity operates under its Memorandum and Articles of Association and has absorbed the Pre-school Learning alliance Constitution within these.

The Charity is governed by a committee who are responsible for the appointment of Trustees and for setting remuneration of the company officials.

Trustees are recruited by invitation from members of the Committee and Directors are appointed at the Annual General Meeting.

Achievements and performance

During the year the charity provided quality education to pre-school children from the age of three, of which all four year olds have, since, progressed to full-time education.

Financial Review

The charity recognises that it has a commitment to provide appropriate premises in which to conduct its activities and, so as to ensure that this commitment can be met in the future, it has a policy of building a reserve which has been earmarked for the refurbishment or replacement of the building, and to cover the contracted restitution of the land on which the charity's building rests at such time as the charity should cease its operations. This reserve currently stands at £8,403 (2022 - £8,131).

The Trustees also consider it prudent to set aside funds to cover the eventual redundancy costs in the event of the school closing and have therefore adopted a policy of building a reserve for this purpose. This reserve has been maintained at a level estimated to cover three months of salaries. It currently stands at £22,000 (2022 - £22,000).

These designated reserves are represented by cash held on a separate deposit account opened specifically for the purpose. The remaining reserves are held to ensure that the charity can continue to achieve its objectives in the future, and to protect the charity from future fluctuations in the level of income.

Greenhills Pre-school Director's and Trustees' Report

Trustees' responsibilities

Company law requires the trustees to prepare the Director's and Trustees' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law prevents the trustees from approving the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy, at any time, the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and, where appropriate, are responsible for the maintenance and integrity of the corporate and financial information included on the company's web-site. It is important to bear in mind that legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ

Small company special provisions

The above report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime Part 15 of the Companies Act 2006.

This report was approved by the board on 23/11/2023


.....
M. Thompson

Trustee

Greenhills Pre-school
Independent examiner's report
to the trustees of Greenhills Pre-school

I report on the financial statements of the company for the year ended 31 August 2023 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the financial statements under section 145 of the 2011 Act;
to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, **no matter has come to my attention** which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to keep accounting records in accordance with section 396 of the Companies Act 2006 other than any requirement to give a true and fair view; and

to prepare the financial statements in accordance with the methods and principles set out in the Charities SORP (FRS 102),

have not been met; nor have any matters come to my attention which, in my opinion, should be drawn to the Trustees' attention in order to enable a proper understanding of the financial statements to be reached.



D. A. Ogden

Ogden Townsend limited

24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Dated

23/11/2023

Greenhills Pre-school
Statement of financial activities (incorporating the Income and Expenditure Account)
for the year ended 31 August 2023

	Note	2023		2022		Total funds £
		Unrestricted funds		Unrestricted funds		
		General £	Designated £	General £	Designated £	
Income and endowments from:						
donations and legacies	2	75,182	-	75,182	-	72,130
fundraising activities		1,196	-	1,196	-	1,602
investments		655	-	655	-	37
charitable activities		27,795	-	27,795	-	16,258
Other incoming resources		-	-	-	-	-
JRS Grants		-	-	-	-	-
Total income		104,828	-	104,828	-	90,027
Expenditure on						
raising funds		-	-	-	-	-
charitable activities		106,232	-	106,232	-	77,434
other		3,592	-	3,592	-	3,299
Total expenditure		109,824	-	109,824	-	80,733
Net income/(expenditure) for the year		(4,996)	-	(4,996)	-	9,294
Gross transfers between funds		(272)	272	(14)	14	-
Net movement in funds for the year		(5,268)	272	(4,996)	14	9,294
Reconciliation of funds						
Total funds brought forward		42,961	30,131	73,092	30,117	63,798
Total funds carried forward		37,693	30,403	68,096	30,131	73,092

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure is derived from continuing activities.

**Greenhills Pre-school
Balance Sheet
as at 31 August 2023**

**Company number: 5493614
Charity number: 1131512**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	5		1,833		2,833
			<u>1,833</u>		<u>2,833</u>
Current assets					
Debtors	6	4,942		585	
Designated investments (bank deposit account)		30,403		30,131	
Cash at bank and in hand		<u>47,753</u>		<u>48,936</u>	
		83,098		79,652	
Creditors: amounts falling due within one year					
	7	<u>16,835</u>		<u>9,393</u>	
Net current assets					
			<u>66,263</u>		<u>70,259</u>
Total assets less current liabilities					
			<u>68,096</u>		<u>73,092</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	8		30,403		30,131
General fund	9		<u>37,693</u>		<u>42,961</u>
Total funds			<u>68,096</u>		<u>73,092</u>

The trustees are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of that Act.

The director and trustees acknowledge their responsibilities for ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.



M. Thompson
Director

Approved by the board on 23/11/23

Greenhills Pre-school
Statement of cash flows
for the year ended 31 August 2023

	2023	2022
	£	£
<u>Cash flows from operating activities</u>		
Profit/(loss)	(4,996)	9,294
Adjustments for:		
Depreciation	1,000	1,000
	<u>(3,996)</u>	<u>10,294</u>
Movements in working capital		
(Increase)/decrease in debtors	(4,357)	(387)
Decrease/(increase) in creditors	7,442	(5,925)
Net cash generated from/(used in) operating activities	<u>(911)</u>	<u>3,982</u>
<u>Cash flows from investing activities</u>		
(Increase)/reduction in designated bank balances	(272)	(14)
Net cash used in investing activities	<u>(272)</u>	<u>(14)</u>
<u>Cash flows from financing activities</u>		
Net increase/(decrease) in cash and cash equivalents	(1,183)	3,967
Cash and cash equivalents at the beginning of the year	48,936	44,969
Cash and cash equivalents at the end of the year	<u>47,753</u>	<u>48,936</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2023**

1 Accounting policies

The financial statements have been prepared in accordance with "FRS102", "The Charities SORP (FRS102); and the Companies Act 2006.

Company status

The company is a public benefit entity, incorporated in England and Wales and is limited by guarantee.

The liability in respect of the guarantee, as set out in the Memorandum of Association, is limited to £1 per member. There are eight members.

Capitalisation and depreciation of tangible fixed assets

New assets are only capitalised if over £500 in value at the time of acquisition.

Freehold buildings	5% on cost
Equipment	25% on cost

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income as they fall due.

2 Income and expenditure recognition

Income

The income is attributable to the one principal activity of the charity. Income is recognised when all of the following criteria have been met: The company is entitled to the income, it is probable that the income will be received, and the monetary value of the income can be reliably measured.

Grants are received from the Local Authority in respect of the number of children on the roll. Any unspent balances on grants are carried forward on the appropriate fund for use in future periods. Where the income is dependent on specific performance the grant will be deferred until the criteria above have been determined. Where the above criteria have been met, but the grant is in respect of future periods, then the income is recognised and treated as restricted or designated as appropriate.

Expenditure

Expenditure is recognised, on an accruals basis, in the year in which the activity, giving rise to the liability, occurs.

Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2023

3 Net income/(expenditure) for the year **2023** **2022**

This is stated after charging:

Director's remuneration	25,525	20,023
Social security costs	584	-
Payroll costs (excluding directors remuneration)	63,264	45,980
Pension costs	1,807	228
Training costs	339	145
Total staff costs	91,519	66,376
Depreciation of owned fixed assets	1,000	1,000
Independent examiner's fee	132	120

	No.	No.
Staff receiving remuneration in excess of £60,000.	-	-
Average number of employees	5	6
Average number of full-time staff	4	4
Average number of part-time staff	1	2

One trustee, Mrs. M. Thompson, receives remuneration as an employee in respect of the provision of teaching services provided to the charity. The remuneration is detailed above. Safeguards have been adopted, in accordance with the 2011 Charities Act, to ensure that no remuneration is paid in respect of work carried out as a trustee, nor is this trustee involved in the setting of the remuneration for this role.

No trustees claimed expenses during the year.

4 Taxation

As a charity the company is exempt from Corporation Tax.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2023**

5 Tangible fixed assets

	Buildings	Equipment	Total
	£	£	£
Cost			
At 1 September 2022	28,957	2,783	31,740
At 31 August 2023	<u>28,957</u>	<u>2,783</u>	<u>31,740</u>
Depreciation			
At 1 September 2022	26,124	2,783	28,907
Charge for the year	1,000	-	1,000
At 31 August 2023	<u>27,124</u>	<u>2,783</u>	<u>29,907</u>
Net book value			
At 31 August 2022	<u>2,833</u>	-	<u>2,833</u>
At 31 August 2023	<u>1,833</u>	-	<u>1,833</u>

6 Debtors

	2023	2022
	£	£
Prepayments	126	585
Other debtors	4,816	-
	<u>4,942</u>	<u>585</u>

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	16,633	9,214
Other taxes	-	-
Other creditors	202	179
	<u>16,835</u>	<u>9,393</u>

Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2023

8 Unrestricted designated funds	Buildings Reserve	Redundancy Reserve
	£	£
At 1 September 2022	8,131	22,000
Transfer (to)/from general reserve	272	-
At 31 August 2023	<u>8,403</u>	<u>22,000</u>

9 Unrestricted general funds	£	£
	2023	2022
At 1 September 2022	42,961	33,681
(Deficit)/surplus for the year	(4,996)	9,294
Transfer (to)/from other funds	(272)	(14)
At 31 August 2023	<u>37,693</u>	<u>42,961</u>

The general reserves are unrestricted and have not been specifically allocated. They exist to provide the charity with financial protection for its operations in the event of inclement economic conditions. The Trustees have not determined a specific general reserves policy, but review the reserves of the charity on a regular basis.

10 Operating lease commitments	2023	2022
The total future minimum lease payments under non-cancellable operating leases are payable as follows:		
within one year	804	-
within two to five years	2,679	248
	<u>3,483</u>	<u>248</u>

11 Going concern

The Charity has been able to continue to meet its objectives despite the challenges faced as a result of COVID 19; therefore there are no material uncertainties about the charity's ability to continue as a going concern.

Greenhills Pre-school
Details of activities
for the year ended 31 August 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Income from:		
donations and legacies	50	1,243
Grants	75,132	70,887
	<u>75,182</u>	<u>72,130</u>
generating funds		
Fairs, raffles and events	1,196	1,602
	<u>1,196</u>	<u>1,602</u>
investments		
Interest on bank deposit account	655	37
	<u>655</u>	<u>37</u>
charitable activities		
Fees	27,896	16,258
Charges for trips and outings	(101)	-
	<u>27,795</u>	<u>16,258</u>
Expenditure on:		
charitable activities		
Cleaning	6,099	86
Depreciation: Buildings	1,000	1,000
Director's remuneration	25,525	20,023
Employer's National Insurance	6,856	3,361
Employment Allowance	(6,272)	(3,361)
Equipment hire	1,000	605
Inspections	146	606
Insurance	956	578
Light and heat	1,073	2,597
Pensions	1,807	228
Refreshments	41	175
Repairs (buildings)	530	-
Repairs and renewals (equipment)	50	-
Software	60	-
Staff training and welfare	339	145
Stationery and postage	610	725
Subscriptions	220	220
Sundries	288	224
Teaching and play materials	1,356	2,356
Telephone	600	776
Trips and outings	506	979
Wages and salaries	63,264	45,980
Water and general rates	178	131
	<u>106,232</u>	<u>77,434</u>

Greenhills Pre-school
Details of activities
for the year ended 31 August 2023

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
other		
Accountancy	3,216	3,131
Independent examiner's fees	132	120
Companies House fees	13	13
Management Fees	231	35
	<u>3,592</u>	<u>3,299</u>

GREENHILLS PRE-SCHOOL

England & Wales - Charity number 1131512

Accounts

Company registered number

5493614

Charity registered number

1131512

Greenhills Pre-school

Unaudited Financial statements

For the year ended 31 August
2022

Greenhills Pre-school
Unaudited Financial statements
Contents

	Page
Trustees, Director, officers and advisers	1
Director's and Trustees' Report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities (incorporating the Income and Expenditure Account)	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the financial statements	8 - 11
Details of Activities	12 - 13

**Greenhills Pre-school
Director's and Trustees' Report
Trustees, Director, officers and advisers**

Director and Trustees		<u>Appointed</u>	<u>Resigned</u>
M. Thompson	Director	22/08/2022	
O. Booth	Director		
O. Booth	Trustee		31/08/2022
J. Martin	Trustee		04/11/2021
H Sheridan	Trustee		04/11/2021
H. O'Connor	Trustee		04/11/2021
S. Bennett	Trustee		04/11/2021
K. Gordon	Trustee	04/11/2021	
E. Jones	Trustee	04/11/2021	
L. Rashleigh	Trustee	04/11/2021	
J. Lawton	Trustee	04/11/2021	

O. Booth was a paid employee trustee who was responsible for the day-to-day running of the charity pre-school. She resigned as a trustee, and as an employee on 31 August 2022.

Accountants

Ogden Townsend Limited
24-26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Independent Examiner

Alan Ogden
Ogden Townsend limited
24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Bankers

Royal Bank of Scotland
56 Chestergate
Macclesfield
Cheshire
SK11 6BA

Registered office and Principal Place of Business

The Marlborough County Primary School
Tytherington Drive
Macclesfield
Cheshire
SK10 2HJ

Company number

5493614

Registered Charity number

1131512

Greenhills Pre-school Director's and Trustees' Report

The Trustees present the Director's and Trustees' Report and the financial statements of the company for the year ended 31 August 2022.

In preparing these financial statements the trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Principal activity and objective

The principal activity of the charity is to provide activities, experiences and equipment that will satisfy and stimulate children's intellectual needs and to help with the first steps towards the National Curriculum.

The objectives of the charity are to provide a safe, caring and stimulating environment in which children can develop educationally and socially. In setting the objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee charging. All children are welcome to attend and bursaries are available to ensure that even those families unable to afford the fees are able to be included. There are funded trips for the children as well as a day-to-day environment created to maximise learning in all areas.

Structure, governance and management

The charity is an independent charity registered under The Charities Act 2011 and incorporated under The Companies Act 2006. The charity operates under its Memorandum and Articles of Association and has absorbed the Pre-school Learning alliance Constitution within these.

The Charity is governed by a committee who are responsible for the appointment of Trustees and for setting remuneration of the company officials.

Trustees are recruited by invitation from members of the Committee and Directors are appointed at the Annual General Meeting.

Achievements and performance

During the year the charity provided quality education to pre-school children from the age of three, of which all four year olds have, since, progressed to full-time education.

Financial Review

The charity recognises that it has a commitment to provide appropriate premises in which to conduct its activities and, so as to ensure that this commitment can be met in the future, it has a policy of building a reserve which has been earmarked for the refurbishment or replacement of the building, and to cover the contracted restitution of the land on which the charity's building rests at such time as the charity should cease its operations. This reserve currently stands at £8,131 (2021 - £8,117).

The Trustees also consider it prudent to set aside funds to cover the eventual redundancy costs in the event of the school closing and have therefore adopted a policy of building a reserve for this purpose. This reserve has been maintained at a level estimated to cover three months of salaries. It currently stands at £22,000 (2021 - £22,000).

These designated reserves are represented by cash held on a separate deposit account opened specifically for the purpose. The remaining reserves are held to ensure that the charity can continue to achieve its objectives in the future, and to protect the charity from future fluctuations in the level of income.

**Greenhills Pre-school
Director's and Trustees' Report**

Trustees' responsibilities

Company law requires the trustees to prepare the Director's and Trustees' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law prevents the trustees from approving the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy, at any time, the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and, where appropriate, are responsible for the maintenance and integrity of the corporate and financial information included on the company's web-site. It is important to bear in mind that legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ

Small company special provisions

The above report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime Part 15 of the Companies Act 2006.

This report was approved by the board on

..... Trustee
M. Thompson

**Greenhills Pre-school
Independent examiner's report
to the trustees of Greenhills Pre-school**

I report on the financial statements of the company for the year ended 31 August 2022.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the financial statements under section 145 of the 2011 Act;
to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, **no matter has come to my attention** which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to keep accounting records in accordance with section 396 of the Companies Act 2006 other than any requirement to give a true and fair view; and

to prepare the financial statements in accordance with the methods and principles set out in the Charities SORP (FRS 102),

have not been met; nor have any matters come to my attention which, in my opinion, should be drawn to the Trustees' attention in order to enable a proper understanding of the financial statements to be reached.

D. A. Ogden

Ogden Townsend limited

24/26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Dated

Greenhills Pre-school
Statement of financial activities (incorporating the Income and Expenditure Account)
for the year ended 31 August 2022

	Note	2022			2021		
		Unrestricted funds		Total funds	Unrestricted funds		Total funds
		General	Designated		General	Designated	
		£	£	£	£	£	£
Income and endowments from:	2						
donations and legacies		72,130	-	72,130	57,290	-	57,290
fundraising activities		1,602	-	1,602	949	-	949
investments		37	-	37	7	-	7
charitable activities		16,258	-	16,258	15,281	-	15,281
Other incoming resources							
JRS Grants		-	-	-	-	-	-
Total income		<u>90,027</u>	<u>-</u>	<u>90,027</u>	<u>73,527</u>	<u>-</u>	<u>73,527</u>
Expenditure on	2						
raising funds		-	-	-	-	-	-
charitable activities		77,434	-	77,434	76,655	-	76,655
other		3,299	-	3,299	3,937	-	3,937
Total expenditure		<u>80,733</u>	<u>-</u>	<u>80,733</u>	<u>80,592</u>	<u>-</u>	<u>80,592</u>
Net income/(expenditure) for the year	3	9,294	-	9,294	(7,065)	-	(7,065)
Gross transfers between funds		(14)	14	-	(3)	3	-
Net movement in funds for the year		<u>9,280</u>	<u>14</u>	<u>9,294</u>	<u>(7,068)</u>	<u>3</u>	<u>(7,065)</u>
Reconciliation of funds							
Total funds brought forward		<u>33,681</u>	<u>30,117</u>	<u>63,798</u>	<u>40,749</u>	<u>30,114</u>	<u>70,863</u>
Total funds carried forward		<u>42,961</u>	<u>30,131</u>	<u>73,092</u>	<u>33,681</u>	<u>30,117</u>	<u>63,798</u>

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure is derived from continuing activities.

**Greenhills Pre-school
Balance Sheet
as at 31 August 2022**

**Company number: 5493614
Charity number: 1131512**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5		2,833		3,833
			<u>2,833</u>		<u>3,833</u>
Current assets					
Debtors	6	585		198	
Designated investments (bank deposit account)		30,131		30,117	
Cash at bank and in hand		<u>48,936</u>		<u>44,969</u>	
		79,652		75,284	
Creditors: amounts falling due within one year					
	7	<u>9,393</u>		<u>15,319</u>	
Net current assets					
			<u>70,259</u>		<u>59,965</u>
Total assets less current liabilities					
			<u>73,092</u>		<u>63,798</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	8		30,131		30,117
General fund	9		<u>42,961</u>		<u>33,681</u>
Total funds			<u>73,092</u>		<u>63,798</u>

The trustees are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of that Act.

The director and trustees acknowledge their responsibilities for ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

M. Thompson
Director

Approved by the board on

Greenhills Pre-school
Statement of cash flows
for the year ended 31 August 2022

	2022	2021
	£	£
<u>Cash flows from operating activities</u>		
Profit/(loss)	9,294	(7,065)
Adjustments for:		
Depreciation	1,000	1,000
	<u>10,294</u>	<u>(6,065)</u>
Movements in working capital		
(Increase)/decrease in debtors	(387)	(8,695)
Decrease/(increase) in creditors	(5,926)	(1,180)
Net cash generated from/(used in) operating activities	<u>3,981</u>	<u>(15,940)</u>
<u>Cash flows from investing activities</u>		
(Increase)/reduction in designated bank balances	(14)	(46)
Net cash used in investing activities	<u>(14)</u>	<u>(46)</u>
<u>Cash flows from financing activities</u>		
Net increase/(decrease) in cash and cash equivalents	3,967	16,728
Cash and cash equivalents at the beginning of the year	44,969	28,241
Cash and cash equivalents at the end of the year	<u>48,936</u>	<u>44,969</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2022**

1 Accounting policies

The financial statements have been prepared in accordance with "FRS102", "The Charities SORP (FRS102); and the Companies Act 2006.

Company status

The company is a public benefit entity, incorporated in England and Wales and is limited by guarantee.

The liability in respect of the guarantee, as set out in the Memorandum of Association, is limited to £1 per member. There are eight members.

Capitalisation and depreciation of tangible fixed assets

New assets are only capitalised if over £500 in value at the time of acquisition.

Freehold buildings	5% on cost
Equipment	25% on cost

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income as they fall due.

2 Income and expenditure recognition

Income

The income is attributable to the one principal activity of the charity. Income is recognised when all of the following criteria have been met: The company is entitled to the income, it is probable that the income will be received, and the monetary value of the income can be reliably measured.

Grants are received from the Local Authority in respect of the number of children on the roll. Any unspent balances on grants are carried forward on the appropriate fund for use in future periods. Where the income is dependent on specific performance the grant will be deferred until the criteria above have been determined. Where the above criteria have been met, but the grant is in respect of future periods, then the income is recognised and treated as restricted or designated as appropriate.

Expenditure

Expenditure is recognised, on an accruals basis, in the year in which the activity, giving rise to the liability, occurs.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2022**

3 Net income/(expenditure) for the year **2022** **2021**

This is stated after charging:

Director's remuneration	20,023	19,704
Payroll costs (excluding directors remuneration)	45,980	42,509
Pension costs	228	133
Training costs	145	3
Total staff costs	66,376	62,349
Depreciation of owned fixed assets	1,000	1,000
Independent examiner's fee	120	150
	No.	No.
Staff receiving remuneration in excess of £60,000.	-	-
Average number of employees	6	6
Average number of full-time staff	4	4
Average number of part-time staff	2	2

One trustee, Mrs. O. Booth, receives remuneration as an employee in respect of the provision of teaching services provided to the charity. The remuneration is detailed above. Safeguards have been adopted, in accordance with the 2011 Charities Act, to ensure that no remuneration is paid in respect of work carried out as a trustee, nor is this trustee involved in the setting of the remuneration for this role.

No trustees claimed expenses during the year.

4 Taxation

As a charity the company is exempt from Corporation Tax.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2022**

5 Tangible fixed assets

	Buildings	Equipment	Total
	£	£	£
Cost			
At 1 September 2021	28,957	2,783	31,740
At 31 August 2022	<u>28,957</u>	<u>2,783</u>	<u>31,740</u>
Depreciation			
At 1 September 2021	25,124	2,783	27,907
Charge for the year	1,000	-	1,000
At 31 August 2022	<u>26,124</u>	<u>2,783</u>	<u>28,907</u>
Net book value			
At 31 August 2021	<u>3,833</u>	-	<u>3,833</u>
At 31 August 2022	<u>2,833</u>	-	<u>2,833</u>

6 Debtors

	2022	2021
	£	£
Prepayments	393	198
Other debtors	192	-
	<u>585</u>	<u>198</u>

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	9,214	14,884
Other taxes	-	337
Other creditors	179	98
	<u>9,393</u>	<u>15,319</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2022**

8 Unrestricted designated funds	Buildings Reserve	Redundancy Reserve
	£	£
At 1 September 2021	8,117	22,000
Transfer (to)/from general reserve	14	-
At 31 August 2022	<u>8,131</u>	<u>22,000</u>

9 Unrestricted general funds	£	£
	2022	2021
At 1 September 2021	33,681	40,749
(Deficit)/surplus for the year	9,294	(7,065)
Transfer (to)/from other funds	(14)	(3)
At 31 August 2022	<u>42,961</u>	<u>33,681</u>

The general reserves are unrestricted and have not been specifically allocated. They exist to provide the charity with financial protection for its operations in the event of inclement economic conditions. The Trustees have not determined a specific general reserves policy, but review the reserves of the charity on a regular basis.

10 Operating lease commitments	2022	2021
The total future minimum lease payments under non-cancellable operating leases are payable as follows:		
within two to five years	<u>248</u>	<u>853</u>
	<u>248</u>	<u>853</u>

11 Going concern

The Charity has been able to continue to meet its objectives despite the challenges faced as a result of COVID 19; therefore there are no material uncertainties about the charity's ability to continue as a going concern.

Greenhills Pre-school
Details of activities
for the year ended 31 August 2022

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Income from:		
donations and legacies	1,243	-
Grants	70,887	57,290
	<u>72,130</u>	<u>57,290</u>
generating funds		
Fairs, raffles and events	1,602	949
	<u>1,602</u>	<u>949</u>
investments		
Interest on bank deposit account	37	7
	<u>37</u>	<u>7</u>
charitable activities		
Fees	16,258	15,226
Charges for trips and outings	-	55
	<u>16,258</u>	<u>15,281</u>
Expenditure on:		
charitable activities		
Cleaning	86	1,183
Depreciation: Buildings	1,000	1,000
Director's remuneration	20,023	19,704
Equipment hire	605	605
Inspections	606	200
Insurance	578	267
Light and heat	2,597	703
Pensions	228	133
Refreshments	175	329
Repairs (buildings)	-	390
Repairs and renewals (equipment)	-	6,461
Staff training and welfare	145	3
Stationery and postage	725	481
Subscriptions	220	450
Sundries	224	21
Teaching and play materials	2,356	973
Telephone	776	702
Trips and outings	979	396
Wages and salaries	45,980	42,509
Water and general rates	131	145
	<u>77,434</u>	<u>76,655</u>

Greenhills Pre-school
Details of activities
for the year ended 31 August 2022

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
other		
Accountancy	3,131	3,774
Independent examiner's fees	120	150
Companies House fees	13	13
Management Fees	35	-
	<u>3,299</u>	<u>3,937</u>

GREENHILLS PRE-SCHOOL

England & Wales - Charity number 1131512

Accounts

Company registered number

5493614

Charity registered number

1131512

Greenhills Pre-school

Unaudited Financial statements

**For the year ended 31 August
2021**

Greenhills Pre-school
Unaudited Financial statements
Contents

	Page
Trustees, Director, officers and advisers	1
Director's and Trustees' Report	2 - 3
Independent Examiner's report	4
Statement of Financial Activities (incorporating the Income and Expenditure Account)	5
Balance sheet	6
Statement of Cash Flows	7
Notes to the financial statements	8 - 11
Details of Activities	12 - 13

**Greenhills Pre-school
Director's and Trustees' Report
Trustees, Director, officers and advisers**

Director and Trustees		<u>Appointed</u>	<u>Resigned</u>
O. Booth	Director and Trustee		
J. Martin	Chair and Trustee		
S. Watson	Vice Chair and Trustee		31-Aug-21
H Sheridan	Trustee		
H. O'Connor	Trustee		
S. Bennett	Trustee		

O. Booth is a paid employee trustee who is responsible for the day-to-day running of the charity pre-school.

Accountants

Ogden Townsend Limited
24-26 Jordangate
Macclesfield
Cheshire
SK10 1EW

Independent Examiner

J G Evans
J G Evans Limited
26 Brookdale Road
Bramhall
Stockport
SK7 2NW

Bankers

Royal Bank of Scotland
56 Chestergate
Macclesfield
Cheshire
SK11 6BA

Registered office and Principal Place of Business

The Marlborough County Primary School
Tytherington Drive
Macclesfield
Cheshire
SK10 2HJ

Company number

5493614

Registered Charity number

1131512

Greenhills Pre-school Director's and Trustees' Report

The Trustees present the Director's and Trustees' Report and the financial statements of the company for the year ended 31 August 2021.

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Principal activity and objective

The principal activity of the charity is to provide activities, experiences and equipment that will satisfy and stimulate children's intellectual needs and to help with the first steps towards the National Curriculum.

The objectives of the charity are to provide a safe, caring and stimulating environment in which children can develop educationally and socially. In setting the objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and on fee charging. All children are welcome to attend and bursaries are available to ensure that even those families unable to afford the fees are able to be included. There are funded trips for the children as well as a day-to-day environment created to maximise learning in all areas.

Structure, governance and management

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During the year the charity provided quality education to pre-school children from the age of three, of which all four year olds have, since, progressed to full-time education.

Financial Review

The charity recognises that it has a commitment to provide appropriate premises in which to conduct its activities and, so as to ensure that this commitment can be met in the future, it has a policy of building a reserve which has been earmarked for the refurbishment or replacement of the building, and to cover the contracted restitution of the land on which the charity's building rests at such time as the charity should cease its operations. This reserve currently stands at £8,117 (2020 - £8,114).

The Trustees also consider it prudent to set aside funds to cover the eventual redundancy costs in the event of the school closing and have therefore adopted a policy of building a reserve for this purpose. This reserve has been maintained at a level estimated to cover three months of salaries. It currently stands at £22,000 (2020 - £22,000).

These designated reserves are represented by cash held on a separate deposit account opened specifically for the purpose. The remaining reserves are held to ensure that the charity can continue to achieve its objectives in the future, and to protect the charity from future fluctuations in the level of income.

Greenhills Pre-school Director's and Trustees' Report

Trustees' responsibilities

Company law requires the trustees to prepare the Director's and Trustees' Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Company law prevents the trustees from approving the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.


The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy, at any time, the financial position of the company and that enable them to ensure that the financial statements comply with the Companies Act.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, and, where appropriate, are responsible for the maintenance and integrity of the corporate and financial information included on the company's web-site. It is important to bear in mind that legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ

Small company special provisions

The above report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime Part 15 of the Companies Act 2006.

This report was approved by the board on

..... 

O. Booth
Trustee

**Greenhills Pre-school
Independent examiner's report
to the trustees of Greenhills Pre-school**

I report on the financial statements of the company for the year ended 31 August 2021.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the financial statements under section 145 of the 2011 Act;
to follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, **no matter has come to my attention** which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to keep accounting records in accordance with section 396 of the Companies Act 2006 other than any requirement to give a true and fair view; and
to prepare the financial statements in accordance with the methods and principles set out in the Charities SORP (FRS 102),
have not been met; nor have any matters come to my attention which, in my opinion, should be drawn to the Trustees' attention in order to enable a proper understanding of the financial statements to be reached.

J G Evans



J G Evans Limited

26 Brookdale Road
Bramhall
Stockport
SK7 2NW

Dated

10/12/2021

Greenhills Pre-school
Statement of financial activities (incorporating the Income and Expenditure Account)
for the year ended 31 August 2021

	Note	2021		Total funds	2020		Total Funds
		Unrestricted funds General £	Designated £		Unrestricted funds General £	Designated £	
Income and endowments from:	2						
donations and legacies		57,290	-	57,290	73,671	-	73,671
fundraising activities		949	-	949	1,173	-	1,173
investments		7	-	7	84	-	84
charitable activities		15,281	-	15,281	8,647	-	8,647
Other incoming resources							
JRS Grants		-	-	-	2,642	-	2,642
Total income		73,527	-	73,527	86,217	-	86,217
Expenditure on	2						
raising funds		-	-	-	17	-	17
charitable activities		76,655	-	76,655	81,563	-	81,563
other		3,937	-	3,937	1,539	-	1,539
Total expenditure		80,592	-	80,592	83,119	-	83,119
Net income/(expenditure) for the year	3	(7,065)	-	(7,065)	3,098	-	3,098
Gross transfers between funds		(3)	3	-	(46)	46	-
Net movement in funds for the year		(7,068)	3	(7,065)	3,052	46	3,098
Reconciliation of funds							
Total funds brought forward		40,749	30,114	70,863	37,697	30,068	67,765
Total funds carried forward		33,681	30,117	63,798	40,749	30,114	70,863

The Statement of Financial Activities includes all gains and losses in the year.
All income and expenditure is derived from continuing activities.


**Greenhills Pre-school
Balance Sheet
as at 31 August 2021**

**Company number: 5493614
Charity number: 1131512**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	5		3,833		4,833
			<u>3,833</u>		<u>4,833</u>
Current assets					
Debtors	6	198		9,211	
Designated investments (bank deposit account)		30,117		30,114	
Cash at bank and in hand		<u>44,969</u>		<u>28,241</u>	
		75,284		67,566	
Creditors: amounts falling due within one year					
	7	<u>15,319</u>		<u>1,536</u>	
Net current assets					
			<u>59,965</u>		<u>66,030</u>
Total assets less current liabilities					
			<u>63,798</u>		<u>70,863</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	8		30,117		30,114
General fund	9		<u>33,681</u>		<u>40,749</u>
Total funds			<u>63,798</u>		<u>70,863</u>

The trustees are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of that Act.

The director and trustees acknowledge their responsibilities for ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 393 of the Companies Act 2006, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.



O. Booth
Director

Approved by the board on

Greenhills Pre-school
Statement of cash flows
for the year ended 31 August 2021

	2021	2020
	£	£
<u>Cash flows from operating activities</u>		
Profit/(loss)	(7,065)	3,098
Adjustments for:		
Depreciation	1,000	1,000
	<u>(6,065)</u>	<u>4,098</u>
Movements in working capital		
(Increase)/decrease in debtors	9,013	(8,695)
Decrease/(increase) in creditors	13,783	(1,180)
Net cash generated from/(used in) operating activities	<u>16,731</u>	<u>(5,777)</u>
<u>Cash flows from investing activities</u>		
(Increase)/reduction in designated bank balances	(3)	(46)
Net cash used in investing activities	<u>(3)</u>	<u>(46)</u>
<u>Cash flows from financing activities</u>		
Net increase/(decrease) in cash and cash equivalents	16,728	(5,823)
Cash and cash equivalents at the beginning of the year	28,241	34,064
Cash and cash equivalents at the end of the year	<u>44,969</u>	<u>28,241</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2021**

1 Accounting policies

The financial statements have been prepared in accordance with "FRS102", "The Charities SORP (FRS102); and the Companies Act 2006.

Company status

The company is a public benefit entity, incorporated in England and Wales and is limited by guarantee.

The liability in respect of the guarantee, as set out in the Memorandum of Association, is limited to £1 per member. There are eight members.

Capitalisation and depreciation of tangible fixed assets

New assets are only capitalised if over £500 in value at the time of acquisition.

Freehold buildings	5% on cost
Equipment	25% on cost

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income as they fall due.

2 Income and expenditure recognition

Income

The income is attributable to the one principal activity of the charity. Income is recognised when all of the following criteria have been met: The company is entitled to the income, it is probable that the income will be received, and the monetary value of the income can be reliably measured.

Grants are received from the Local Authority in respect of the number of children on the roll. Any unspent balances on grants are carried forward on the appropriate fund for use in future periods. Where the income is dependent on specific performance the grant will be deferred until the criteria above have been determined. Where the above criteria have been met, but the grant is in respect of future periods, then the income is recognised and treated as restricted or designated as appropriate.

Expenditure

Expenditure is recognised, on an accruals basis, in the year in which the activity, giving rise to the liability, occurs.

Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2021

3 Net income/(expenditure) for the year	2021	2020
This is stated after charging:		
Director's remuneration	19,704	19,403
Social security costs	-	221
Payroll costs (excluding directors remuneration)	42,509	42,989
Pension costs	133	146
Training costs	3	299
Total staff costs	62,349	63,058
Staff agency and recruitment costs	-	120
Depreciation of owned fixed assets	1,000	1,000
Independent examiner's fee	150	200
	No.	No.
Staff receiving remuneration in excess of £60,000.	-	-
Average number of employees	6	6
Average number of full-time staff	4	4
Average number of part-time staff	2	2

One trustee, Mrs. O. Booth, receives remuneration as an employee in respect of the provision of teaching services provided to the charity. The remuneration is detailed above. Safeguards have been adopted, in accordance with the 2011 Charities Act, to ensure that no remuneration is paid in respect of work carried out as a trustee, nor is this trustee involved in the setting of the remuneration for this role.

No trustees claimed expenses during the year.

4 Taxation

As a charity the company is exempt from Corporation Tax.

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2021**

5 Tangible fixed assets

	Buildings £	Equipment £	Total £
Cost			
At 1 September 2020	28,957	2,783	31,740
At 31 August 2021	<u>28,957</u>	<u>2,783</u>	<u>31,740</u>
Depreciation			
At 1 September 2020	24,124	2,783	26,907
Charge for the year	1,000	-	1,000
At 31 August 2021	<u>25,124</u>	<u>2,783</u>	<u>27,907</u>
Net book value			
At 31 August 2020	<u>4,833</u>	<u>-</u>	<u>4,833</u>
At 31 August 2021	<u>3,833</u>	<u>-</u>	<u>3,833</u>

6 Debtors

	2021 £	2020 £
Prepayments	198	-
Accrued income	-	9,211
	<u>198</u>	<u>9,211</u>

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	14,884	1,496
Other taxes	337	40
Other creditors	98	-
	<u>15,319</u>	<u>1,536</u>

**Greenhills Pre-school
Notes to the Accounts
for the year ended 31 August 2021**

8 Unrestricted designated funds	Buildings Reserve	Redundancy Reserve
	£	£
At 1 September 2020	8,114	22,000
Transfer (to)/from general reserve	3	-
At 31 August 2021	<u>8,117</u>	<u>22,000</u>

9 Unrestricted general funds	£	£
	2021	2020
At 1 September 2020	40,749	37,697
(Deficit)/surplus for the year	(7,065)	3,098
Transfer (to)/from other funds	(3)	(46)
At 31 August 2021	<u>33,681</u>	<u>40,749</u>

The general reserves are unrestricted and have not been specifically allocated. They exist to provide the charity with financial protection for its operations in the event of inclement economic conditions. The Trustees have not determined a specific general reserves policy, but review the reserves of the charity on a regular basis.

10 Operating lease commitments	2021	2020
The total future minimum lease payments under non-cancellable operating leases are payable as follows:		
within two to five years	<u>853</u>	<u>1,458</u>
	<u>853</u>	<u>1,458</u>

11 Going concern

The Charity has been able to continue to meet its objectives despite the challenges faced as a result of COVID 19; therefore there are no material uncertainties about the charity's ability to continue as a going concern.

Greenhills Pre-school
Details of activities
for the year ended 31 August 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Income from:		
donations and legacies		
Grants	57,290	73,671
	<u>57,290</u>	<u>73,671</u>
generating funds		
Fairs, raffles and events	949	1,173
	<u>949</u>	<u>1,173</u>
investments		
Interest on bank deposit account	7	84
	<u>7</u>	<u>84</u>
charitable activities		
Fees	15,226	8,647
Charges for trips and outings	55	-
	<u>15,281</u>	<u>8,647</u>
incoming resources		
Job Retention Scheme Grants		2,642
	<u>-</u>	<u>2,642</u>
Expenditure on:		
generating funds		
Other	-	17
	<u>-</u>	<u>17</u>
charitable activities		
Cleaning	1,183	1,714
Depreciation: Buildings	1,000	1,000
Director's remuneration	19,704	19,403
Employer's National Insurance	-	221
Equipment hire	605	605
Inspections	200	333
Insurance	267	267
Light and heat	703	410
Penalties & fines	-	600
Pensions	133	146
Refreshments	329	77
Repairs (buildings)	390	84
Repairs and renewals (equipment)	6,461	9,386
Staff training and welfare	3	299
Stationery and postage	481	649
Subscriptions	450	516
Sundries	21	-
Teaching and play materials	973	1,906
Telephone	702	691
Temps & recruitment	-	120
Trips and outings	396	-
Wages and salaries	42,509	42,989
Water and general rates	145	147
	<u>76,655</u>	<u>81,563</u>

Greenhills Pre-school
Details of activities
for the year ended 31 August 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
other		
Accountancy	3,774	1,326
Independent examiner's fees	150	200
Companies House fees	13	13
	<u>3,937</u>	<u>1,539</u>