

BARTON PRE SCHOOL NURSERY

England & Wales · Charity number 1134880

Details

Status Registered

Legal form Charitable company

Company number [06779808](#)

Registered 2010-03-12

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

Contact

Address Barton C Of E School
Jepps Avenue
Barton
Preston
PR3 5AS

Phone 01772864953

Email bartonpreschool@gmail.com

Website www.bartonpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: We are a pre-school nursery that provides early years education to children aged 2-5 years

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Lancashire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £275,082 | £270,300 | - | - |
| 2024-08-31 | £247,732 | £239,541 | - | - |
| 2023-08-31 | £209,699 | £221,788 | - | - |
| 2022-08-31 | £183,000 | £182,000 | - | - |
| 2021-08-31 | £175,941 | £167,673 | - | - |
| 2020-08-31 | £207,691 | £177,510 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|-------|------------|
| Susan Greenhalgh | Chair | 2015-10-12 |
| Alex Dowling | | 2025-10-16 |
| Anna Bradley | | 2020-10-12 |
| Fiona Everest | | 2021-05-10 |
| Garima Sharma | | 2025-10-16 |
| Stacey Murphy | | 2019-06-10 |

BARTON PRE SCHOOL NURSERY

England & Wales - Charity number 1134880

Accounts

Charity Registration No. 1134880

Company Registration No. 06779808 (England and Wales)

**BARTON PRE-SCHOOL NURSERY
(A company limited by guarantee)**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2025**

BARTON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs S Greenhalgh Mrs S Murphy Mrs A Bradley Mrs F Everest Mr A Dowling Mrs G Sharma |
| Charity number | 1134880 |
| Company number | 06779808 |
| Registered office | Barton St Lawrence CE Primary School Jepps Avenue Barton Preston Lancashire United Kingdom PR3 5AS |
| Independent examiner | Azets Belmont Suite Paragon Business Park Chorley New Road Bolton United Kingdom BL6 6HG |

BARTON PRE-SCHOOL NURSERY

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 13 |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the www.foundationyears.org.uk website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

Financial review

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an increase of £27,471 to £274,213 which is due to an increase in funding from the government and an increase in prices.

Expenditure shows an increase of £30,759 to £270,300 which is mainly due to an increase in staff costs.

The overall results show an increase of £4,782. The Charity has a strong balance sheet and cash reserves of £126,506.

Reserves policy

The charity has unrestricted funds of £325,465, of which £117,000 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £120,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Although in the current year funds are lower than estimated the Charity has invested in additional assets that will have a long term impact on continuing to provide the services.

Structure, governance and management

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Greenhalgh
Mrs S Murphy
Mrs A Bradley
Mr A Dowling
Mrs G Sharma

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 AUGUST 2025***

Anyone over the age of 18 can become a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Mrs S Murphy
Trustee

Dated: 18 May 2026

BARTON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

Helen Davies

Belmont Suite
Paragon Business Park
Chorley New Road
Bolton
BL6 6HG
United Kingdom

Dated: 28 May 2026

BARTON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|-----------|-----------|
| <u>Income from:</u> | | | |
| Charitable activities | 2 | 274,213 | 246,742 |
| Investments | 3 | 869 | 990 |
| | | <hr/> | <hr/> |
| Total income | | 275,082 | 247,732 |
| | | <hr/> | <hr/> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 4 | 270,300 | 239,541 |
| | | <hr/> | <hr/> |
| Net income for the year/ Net movement in funds | | 4,782 | 8,191 |
| | | | |
| Fund balances at 1 September 2024 | | 320,683 | 312,492 |
| | | <hr/> | <hr/> |
| Fund balances at 31 August 2025 | | 325,465 | 320,683 |
| | | <hr/> | <hr/> |

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARTON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 208,465 | | 176,751 |
| Current assets | | | | | |
| Debtors | 11 | 9,246 | | 371 | |
| Cash at bank and in hand | | 126,506 | | 191,729 | |
| | | <u>135,752</u> | | <u>192,100</u> | |
| Creditors: amounts falling due within one year | 12 | <u>(18,752)</u> | | <u>(48,168)</u> | |
| Net current assets | | | 117,000 | | 143,932 |
| Total assets less current liabilities | | | <u>325,465</u> | | <u>320,683</u> |
| Income funds | | | | | |
| Unrestricted funds | | | 325,465 | | 320,683 |
| | | | <u>325,465</u> | | <u>320,683</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 May 2026

Mrs S Murphy
Trustee

Company Registration No. 06779808

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Avenue, Preston, Lancashire, PR3 5AS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing Balance |
| Computers | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Long leasehold land and buildings are not depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

2 Charitable activities

| | 2025 £ | 2024 £ |
|---------------------|----------------|----------------|
| Fees - Nursery | 31,915 | 35,713 |
| Fees - Early Bird | 31,244 | 24,750 |
| Fees - Stay & Play | 49,937 | 39,997 |
| Other | 57 | 16 |
| Early Years Funding | 160,709 | 145,763 |
| Milk scheme | 351 | 503 |
| | <u>274,213</u> | <u>246,742</u> |

3 Investments

| | 2025 £ | 2024 £ |
|---------------------|------------|------------|
| Interest receivable | 869 | 990 |
| | <u>869</u> | <u>990</u> |

4 Charitable activities

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Staff costs | 207,088 | 168,385 |
| Depreciation | 4,291 | 3,623 |
| Snacks | 6,046 | 6,935 |
| Play equipment | 26,286 | 17,394 |
| Activity sessions | 318 | 465 |
| Travelling expenses | 370 | 320 |
| Rent and rates | 569 | 4,548 |
| Insurance | 5,798 | 4,229 |
| Telephone | 696 | 597 |
| Staff training | 1,352 | 864 |
| Repairs and maintenance | 2,745 | 14,919 |
| Uniform purchases | 1,008 | 593 |
| Cleaning | 4,506 | 4,805 |
| Sundry expenses | 1,627 | 773 |
| Bank charges | 34 | 240 |
| | <u>262,734</u> | <u>228,690</u> |
| Grant funding of activities (see note 5) | 998 | 3,050 |
| Share of governance costs (see note 6) | 6,568 | 7,801 |
| | <u>270,300</u> | <u>239,541</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Grants payable

| | 2025 £ | 2024 £ |
|------------------------------------|------------|--------------|
| Grants to institutions (1 grants): | | |
| Barton St Lawrence School | 998 | 3,050 |
| | <u>998</u> | <u>3,050</u> |

Barton St Lawrence School - A grant of £998 was provided to assist with ongoing work for the benefit of all the children.

6 Support costs

| | Support costs £ | Governance costs £ | 2025 £ | 2024 £ |
|----------------------------------|-----------------------|--------------------------|--------------|--------------|
| Legal and professional | - | 1,797 | 1,797 | 2,880 |
| Accountancy and bookkeeping fees | - | 4,771 | 4,771 | 4,921 |
| | <u>-</u> | <u>6,568</u> | <u>6,568</u> | <u>7,801</u> |
| Analysed between | | | | |
| Charitable activities | <u>-</u> | <u>6,568</u> | <u>6,568</u> | <u>7,801</u> |

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,300) and other services (£240).

7 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £46,162 in the year for her employment as Preschool Manager.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|----------------|----------------|----------------|
| Nursery nurses | 7 | 6 |

Employment costs

| | 2025 £ | 2024 £ |
|---------------------|----------------|----------------|
| Wages and salaries | 197,309 | 160,238 |
| Other pension costs | 9,779 | 8,147 |
| | <u>207,088</u> | <u>168,385</u> |

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

| | Leasehold land and buildings £ | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|---|-------------------------------|----------------|----------------|
| Cost | | | | |
| At 1 September 2024 | 162,489 | 41,521 | 14,855 | 218,865 |
| Additions | 33,187 | - | 2,818 | 36,005 |
| At 31 August 2025 | <u>195,676</u> | <u>41,521</u> | <u>17,673</u> | <u>254,870</u> |
| Depreciation and impairment | | | | |
| At 1 September 2024 | - | 30,256 | 11,858 | 42,114 |
| Depreciation charged in the year | - | 1,689 | 2,602 | 4,291 |
| At 31 August 2025 | <u>-</u> | <u>31,945</u> | <u>14,460</u> | <u>46,405</u> |
| Carrying amount | | | | |
| At 31 August 2025 | <u>195,676</u> | <u>9,576</u> | <u>3,213</u> | <u>208,465</u> |
| At 31 August 2024 | <u>162,489</u> | <u>11,265</u> | <u>2,997</u> | <u>176,751</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

11 Debtors

| | 2025 | 2024 |
|---|--------------|------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 6,541 | 68 |
| Prepayments and accrued income | 2,705 | 303 |
| | <u>9,246</u> | <u>371</u> |

12 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Other creditors | - | 4 |
| Accruals and deferred income | 18,752 | 48,164 |
| | <u>18,752</u> | <u>48,168</u> |

13 Retirement benefit schemes

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Defined contribution schemes | | |
| Charge to profit or loss in respect of defined contribution schemes | 9,779 | 8,147 |
| | <u>9,779</u> | <u>8,147</u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 September 2024 | Incoming resources | Resources expended | At 31 August 2025 |
|-----------------------|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ | £ |
| General funds | <u>320,683</u> | <u>275,082</u> | <u>(270,300)</u> | <u>325,465</u> |
| Previous year: | | | | |
| | At 1 September 2023 | Incoming resources | Resources expended | At 31 August 2024 |
| | £ | £ | £ | £ |
| General funds | <u>312,492</u> | <u>247,732</u> | <u>(239,541)</u> | <u>320,683</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

15 Analysis of net assets between funds

| | Unrestricted funds 2025 £ |
|------------------------------|--|
| At 31 August 2025: | |
| Tangible assets | 208,465 |
| Current assets/(liabilities) | 117,000 |
| | <hr/> |
| | 325,465 |
| | <hr/> <hr/> |
| | Unrestricted funds 2024 £ |
| At 31 August 2024: | |
| Tangible assets | 176,751 |
| Current assets/(liabilities) | 143,932 |
| | <hr/> |
| | 320,683 |
| | <hr/> <hr/> |

16 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £46,162 (2024: £42,471).

BARTON PRE SCHOOL NURSERY

England & Wales - Charity number 1134880

Accounts

Charity Registration No. 1134880

Company Registration No. 06779808 (England and Wales)

**BARTON PRE-SCHOOL NURSERY
(A company limited by guarantee)**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2024**

BARTON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs S Greenhalgh Mrs S Murphy Mrs A Bradley Mrs F Everest |
| Charity number | 1134880 |
| Company number | 06779808 |
| Registered office | Barton St Lawrence CE Primary School Jepps Avenue Barton Preston Lancashire United Kingdom PR3 5AS |
| Independent examiner | Azets Laurel House 173 Chorley New Road Bolton United Kingdom BL1 4QZ |

BARTON PRE-SCHOOL NURSERY

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 12 |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the www.foundationyears.org.uk website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

Financial review

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an increase of £38,033 to £247,732 which is due to an increase in funding from the government and an increase in prices.

Expenditure shows an increase of £17,753 to £239,541 which is mainly due to an increase in staff costs, repairs and maintenance.

The overall results show an increase of £8,191. The Charity has a strong balance sheet and cash reserves of £191,729.

Reserves policy

The charity has unrestricted funds of £320,683, of which £143,932 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £120,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Greenhalgh
Mrs S Murphy
Mrs A Bradley

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Anyone over the age of 18 can become a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mrs S Murphy
Trustee

06/05/2025
Dated:

BARTON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Helen Davies

Laurel House
173 Chorley New Road
Bolton
BL1 4QZ
United Kingdom

06/05/2025

Dated:

BARTON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|-----------------------|-----------------------|
| Income from: | | | |
| Charitable activities | 2 | 246,742 | 209,177 |
| Investments | 3 | 990 | 522 |
| Total income | | <u>247,732</u> | <u>209,699</u> |
| Expenditure on: | | | |
| Charitable activities | 4 | <u>239,541</u> | <u>221,788</u> |
| Net income/(expenditure) for the year/ Net movement in funds | | 8,191 | (12,089) |
| Fund balances at 1 September 2023 | | <u>312,492</u> | <u>324,581</u> |
| Fund balances at 31 August 2024 | | <u><u>320,683</u></u> | <u><u>312,492</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARTON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 176,751 | | 176,505 |
| Current assets | | | | | |
| Debtors | 11 | 371 | | 1,840 | |
| Cash at bank and in hand | | 191,729 | | 138,068 | |
| | | | | | |
| | | 192,100 | | 139,908 | |
| Creditors: amounts falling due within one year | 12 | (48,168) | | (3,921) | |
| Net current assets | | | 143,932 | | 135,987 |
| Total assets less current liabilities | | | 320,683 | | 312,492 |
| Income funds | | | | | |
| Unrestricted funds | | | 320,683 | | 312,492 |
| | | | 320,683 | | 312,492 |

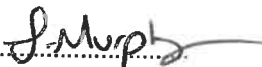
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 06/05/2025


.....
Mrs S Murphy
Trustee

Company Registration No. 06779808

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Avenue, Preston, Lancashire, PR3 5AS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing Balance |
| Computers | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Long leasehold land and buildings are not depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Charitable activities

| | 2024 £ | 2023 £ |
|---------------------|----------------|----------------|
| Fees - Nursery | 35,713 | 38,966 |
| Fees - Early Bird | 24,750 | 17,296 |
| Fees - Stay & Play | 39,997 | 34,936 |
| Other | 16 | 44 |
| Early Years Funding | 145,763 | 117,462 |
| Milk scheme | 503 | 473 |
| | <u>246,742</u> | <u>209,177</u> |

3 Investments

| | 2024 £ | 2023 £ |
|---------------------|------------|------------|
| Interest receivable | <u>990</u> | <u>522</u> |

4 Charitable activities

| | 2024 £ | 2023 £ |
|--|----------------|----------------|
| Staff costs | 168,385 | 152,954 |
| Depreciation | 3,623 | 2,695 |
| Snacks | 6,935 | 6,849 |
| Play equipment | 17,394 | 21,072 |
| Activity sessions | 465 | 182 |
| Travelling expenses | 320 | 290 |
| Rent and rates | 4,548 | 6,428 |
| Insurance | 4,229 | 3,740 |
| Telephone | 597 | 532 |
| Staff training | 864 | 972 |
| Repairs and maintenance | 14,919 | 1,623 |
| Uniform purchases | 593 | 305 |
| Cleaning | 4,805 | 4,774 |
| Sundry expenses | 773 | 420 |
| Bank charges | 240 | 19 |
| | <u>228,690</u> | <u>202,855</u> |
| Grant funding of activities (see note 5) | 3,050 | 12,540 |
| Share of governance costs (see note 6) | 7,801 | 6,393 |
| | <u>239,541</u> | <u>221,788</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

5 Grants payable

| | 2024 | 2023 |
|------------------------------------|--------------|---------------|
| | £ | £ |
| Grants to institutions (1 grants): | | |
| Barton St Lawrence School | 3,050 | 12,540 |
| | <u>3,050</u> | <u>12,540</u> |

Barton St Lawrence School - A grant of £3,050 was provided to assist with ongoing work for the benefit of all the children.

6 Support costs

| | Support costs | Governance costs | 2024 | 2023 |
|----------------------------------|---------------|------------------|--------------|--------------|
| | £ | £ | £ | £ |
| Legal and professional | - | 2,880 | 2,880 | 2,226 |
| Accountancy and bookkeeping fees | - | 4,921 | 4,921 | 4,167 |
| | <u>-</u> | <u>7,801</u> | <u>7,801</u> | <u>6,393</u> |
| Analysed between | | | | |
| Charitable activities | - | 7,801 | 7,801 | 6,393 |
| | <u>-</u> | <u>7,801</u> | <u>7,801</u> | <u>6,393</u> |

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,300) and other services (£240).

7 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £42,471 in the year for her employment as Preschool Manager.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

8 Employees

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|-------------------------|-----------------|-----------------|
| | Number | Number |
| Nursery nurses | 6 | 6 |
| | <u> </u> | <u> </u> |
| Employment costs | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 160,238 | 145,372 |
| Other pension costs | 8,147 | 7,582 |
| | <u> </u> | <u> </u> |
| | <u>168,385</u> | <u>152,954</u> |

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

| | Leasehold land and buildings | Fixtures and fittings | Computers | Total |
|------------------------------------|------------------------------------|--------------------------|-----------------|-----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 September 2023 | 162,489 | 41,521 | 10,987 | 214,997 |
| Additions | - | - | 3,868 | 3,868 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 August 2024 | 162,489 | 41,521 | 14,855 | 218,865 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Depreciation and impairment | | | | |
| At 1 September 2023 | - | 28,304 | 10,187 | 38,491 |
| Depreciation charged in the year | - | 1,952 | 1,671 | 3,623 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 August 2024 | - | 30,256 | 11,858 | 42,114 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Carrying amount | | | | |
| At 31 August 2024 | 162,489 | 11,265 | 2,997 | 176,751 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 31 August 2023 | 162,489 | 13,217 | 799 | 176,505 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

11 Debtors

| | 2024 | 2023 |
|--------------------------------------|------------|--------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 68 | 44 |
| Prepayments and accrued income | 303 | 1,796 |
| | <u>371</u> | <u>1,840</u> |

12 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|---------------|--------------|
| | £ | £ |
| Other creditors | 4 | 796 |
| Accruals and deferred income | 48,164 | 3,125 |
| | <u>48,168</u> | <u>3,921</u> |

13 Analysis of net assets between funds

| | Unrestricted funds 2024 | Unrestricted funds 2023 |
|---|-------------------------------|-------------------------------|
| | £ | £ |
| Fund balances at 31 August 2024 are represented by: | | |
| Tangible assets | 176,751 | 176,505 |
| Current assets/(liabilities) | 143,932 | 135,987 |
| | <u>320,683</u> | <u>312,492</u> |

14 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £42,471 (2023: £39,782).

BARTON PRE SCHOOL NURSERY

England & Wales - Charity number 1134880

Accounts

Charity Registration No. 1134880

Company Registration No. 06779808 (England and Wales)

**BARTON PRE-SCHOOL NURSERY
(A company limited by guarantee)**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2023**

BARTON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs S Greenhalgh Mrs S Murphy Mrs A Bradley Mrs F Everest |
| Charity number | 1134880 |
| Company number | 06779808 |
| Registered office | Barton St Lawrence CE Primary School Jepps Avenue Barton Preston Lancashire United Kingdom PR3 5AS |
| Independent examiner | Azets Laurel House 173 Chorley New Road Bolton United Kingdom BL1 4QZ |

BARTON PRE-SCHOOL NURSERY

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 13 |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the www.foundationyears.org.uk website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

Financial review

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an increase of £26,774 to £209,699 which is due to an increase in funding from the government and an increase in prices.

Expenditure shows an increase of £39,747 to £221,788 which is mainly due to an increase in staff costs and rent/ rates together with additional funding granted.

The overall results show a decrease of £12,089. The Charity has a strong balance sheet and cash reserves of £138,068.

Reserves policy

The charity has unrestricted funds of £312,492, of which £135,987 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £103,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Greenhalgh
Mrs S Murphy
Mrs A Bradley

BARTON PRÉ-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Anyone over the age of 18 can become a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mrs S Murphy
Trustee

Dated: 22/5/2024

BARTON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Helen Davies

Helen Davies

Laurel House
173 Chorley New Road
Bolton
BL1 4QZ
United Kingdom

Dated: 24.05.2024

BARTON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|-------------|-------------|
| Income from: | | | |
| Charitable activities | 2 | 209,177 | 182,906 |
| Investments | 3 | 522 | 19 |
| | | <hr/> | <hr/> |
| Total income | | 209,699 | 182,925 |
| | | <hr/> | <hr/> |
| Expenditure on: | | | |
| Charitable activities | 4 | 221,788 | 182,041 |
| | | <hr/> | <hr/> |
| Net (expenditure)/income for the year/ Net movement in funds | | (12,089) | 884 |
| | | | |
| Fund balances at 1 September 2022 | | 324,581 | 323,697 |
| | | <hr/> | <hr/> |
| Fund balances at 31 August 2023 | | 312,492 | 324,581 |
| | | <hr/> <hr/> | <hr/> <hr/> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARTON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2023

| | Notes | 2023 | | 2022 | |
|---|-------|----------------|-----------------------|----------------|-----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 10 | | 176,505 | | 178,005 |
| Current assets | | | | | |
| Debtors | 11 | 1,840 | | 2,530 | |
| Cash at bank and in hand | | 138,068 | | 152,406 | |
| | | <u>139,908</u> | | <u>154,936</u> | |
| Creditors: amounts falling due within one year | 12 | <u>(3,921)</u> | | <u>(8,360)</u> | |
| Net current assets | | | <u>135,987</u> | | <u>146,576</u> |
| Total assets less current liabilities | | | <u><u>312,492</u></u> | | <u><u>324,581</u></u> |
| Income funds | | | | | |
| Unrestricted funds | | | <u>312,492</u> | | <u>324,581</u> |
| | | | <u><u>312,492</u></u> | | <u><u>324,581</u></u> |

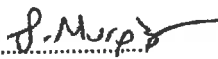
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22/5/2024


.....
Mrs S Murphy
Trustee

Company Registration No. 06779808

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Avenue, Preston, Lancashire, PR3 5AS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing Balance |
| Computers | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Long leasehold land and buildings are not depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

2 Charitable activities

| | 2023 £ | 2022 £ |
|---------------------|----------------|----------------|
| Fees - Nursery | 38,966 | 39,964 |
| Fees - Early Bird | 17,296 | 14,404 |
| Fees - Stay & Play | 34,936 | 29,611 |
| Other | 44 | 229 |
| Early Years Funding | 117,462 | 98,252 |
| Milk scheme | 473 | 446 |
| | <u>209,177</u> | <u>182,906</u> |

3 Investments

| | 2023 £ | 2022 £ |
|---------------------|------------|-----------|
| Interest receivable | <u>522</u> | <u>19</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

4 Charitable activities

| | 2023 | 2022 |
|--|----------------|----------------|
| | £ | £ |
| Staff costs | 152,954 | 132,179 |
| Depreciation | 2,695 | 3,183 |
| Snacks | 6,849 | 2,822 |
| Play equipment | 21,072 | 20,215 |
| Activity sessions | 182 | 118 |
| SSG fees | - | 96 |
| Travelling expenses | 290 | 280 |
| Rent and rates | 6,428 | (740) |
| Insurance | 3,740 | 2,200 |
| Telephone | 532 | 477 |
| Staff training | 972 | 1,798 |
| Repairs and maintenance | 1,623 | 6,387 |
| Uniform purchases | 305 | 692 |
| Cleaning | 4,774 | 3,310 |
| Sundry expenses | 420 | 167 |
| Bank charges | 19 | 74 |
| | <u>202,855</u> | <u>173,258</u> |
| Grant funding of activities (see note 5) | 12,540 | 3,512 |
| Share of governance costs (see note 6) | 6,393 | 5,271 |
| | <u>221,788</u> | <u>182,041</u> |

5 Grants payable

| | 2023 | 2022 |
|------------------------------------|---------------|--------------|
| | £ | £ |
| Grants to institutions (0 grants): | | |
| Barton St Lawrence School | <u>12,540</u> | <u>3,512</u> |

Barton St Lawrence School - A grant of £12,540 was provided to assist with ongoing work for the benefit of all the children.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Support costs

| | Support costs | Governance costs | 2023 | 2022 |
|----------------------------------|---------------|------------------|-------|-------|
| | £ | £ | £ | £ |
| Legal and professional | - | 2,226 | 2,226 | 1,247 |
| Accountancy and bookkeeping fees | - | 4,167 | 4,167 | 4,024 |
| | - | 6,393 | 6,393 | 5,271 |
| Analysed between | | | | |
| Charitable activities | - | 6,393 | 6,393 | 5,271 |

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,200) and other services (£240).

7 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £39,782 in the year for her employment as Preschool Manager.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

| | 2023 | 2022 |
|----------------|--------|--------|
| | Number | Number |
| Nursery nurses | 6 | 6 |

Employment costs

| | 2023 | 2022 |
|---------------------|---------|---------|
| | £ | £ |
| Wages and salaries | 145,372 | 126,736 |
| Other pension costs | 7,582 | 5,443 |
| | 152,954 | 132,179 |

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

10 Tangible fixed assets

| | Leasehold land and buildings | Fixtures and fittings | Computers | Total |
|------------------------------------|------------------------------------|--------------------------|-----------|---------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 September 2022 | 162,489 | 41,521 | 9,791 | 213,801 |
| Additions | - | - | 1,195 | 1,195 |
| At 31 August 2023 | 162,489 | 41,521 | 10,986 | 214,996 |
| Depreciation and impairment | | | | |
| At 1 September 2022 | - | 26,005 | 9,791 | 35,796 |
| Depreciation charged in the year | - | 2,299 | 396 | 2,695 |
| At 31 August 2023 | - | 28,304 | 10,187 | 38,491 |
| Carrying amount | | | | |
| At 31 August 2023 | 162,489 | 13,217 | 799 | 176,505 |
| At 31 August 2022 | 162,489 | 15,516 | - | 178,005 |

11 Debtors

| | 2023 | 2022 |
|---|-------|-------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 44 | 2,036 |
| Prepayments and accrued income | 1,796 | 494 |
| | 1,840 | 2,530 |

12 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|-------|-------|
| | £ | £ |
| Other creditors | 796 | 3,075 |
| Accruals and deferred income | 3,125 | 5,285 |
| | 3,921 | 8,360 |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

13 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|------------------------------------|------------------------------------|
| Fund balances at 31 August 2023 are represented by: | | |
| Tangible assets | 176,505 | 178,005 |
| Current assets/(liabilities) | 135,987 | 146,576 |
| | <u>312,492</u> | <u>324,581</u> |

14 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £39,782 (2022: £34,954).

BARTON PRE SCHOOL NURSERY

England & Wales - Charity number 1134880

Accounts

Charity Registration No. 1134880

Company Registration No. 06779808 (England and Wales)

**BARTON PRE-SCHOOL NURSERY
(A company limited by guarantee)**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2022**

BARTON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | Mrs S Greenhalgh Mrs S Murphy Miss A Lazenbury Mrs F Everest |
| Charity number | 1134880 |
| Company number | 06779808 |
| Registered office | Barton St Lawrence CE Primary School Jepps Avenue Barton Preston Lancashire United Kingdom PR3 5AS |
| Independent examiner | Azets Laurel House 173 Chorley New Road Bolton United Kingdom BL1 4QZ |

BARTON PRE-SCHOOL NURSERY

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 13 |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the www.foundationyears.org.uk website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

Financial review

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an increase of £6,984 to £182,925 which is due to an increase across all fee areas, apart from government funding received in the year.

Expenditure shows an increase of £14,368 to £182,041, which is due to increased spend on play equipment during the year and repairs undertaken within the bathrooms of the pre-school.

The overall results show a surplus of £884. The Charity has a strong balance sheet, with a current assets ratio of 18 and cash reserves of £152,406.

Reserves policy

The charity has unrestricted funds of £324,581, of which £146,576 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £70,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs S Greenhalgh
Mrs S Murphy
Miss A Lazenbury
Mrs F Everest


BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Anyone over the age of 18 can become a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



.....
Mrs S Murphy
Trustee

Dated: 20/4/2023

BARTON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Helen Davies

Helen Davies

Laurel House
173 Chorley New Road
Bolton
BL1 4QZ
United Kingdom

Dated:15 May 2023

BARTON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|-----------------------|-----------------------|
| <u>Income from:</u> | | | |
| Charitable activities | 2 | 182,906 | 175,936 |
| Investments | 3 | 19 | 5 |
| Total income | | <u>182,925</u> | <u>175,941</u> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 4 | <u>182,041</u> | <u>167,673</u> |
| Net income for the year/ Net movement in funds | | 884 | 8,268 |
| Fund balances at 1 September 2021 | | <u>323,697</u> | <u>315,429</u> |
| Fund balances at 31 August 2022 | | <u><u>324,581</u></u> | <u><u>323,697</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARTON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|----------------|-----------------------|----------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 9 | | 178,005 | | 176,724 |
| Current assets | | | | | |
| Debtors | 10 | 2,530 | | 1,846 | |
| Cash at bank and in hand | | 152,406 | | 150,201 | |
| | | <u>154,936</u> | | <u>152,047</u> | |
| Creditors: amounts falling due within one year | 11 | <u>(8,360)</u> | | <u>(5,074)</u> | |
| Net current assets | | | <u>146,576</u> | | <u>146,973</u> |
| Total assets less current liabilities | | | <u><u>324,581</u></u> | | <u><u>323,697</u></u> |
| Income funds | | | | | |
| Unrestricted funds | | | <u>324,581</u> | | <u>323,697</u> |
| | | | <u><u>324,581</u></u> | | <u><u>323,697</u></u> |


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 April 2023


.....
Mrs S Murphy
Trustee

Company Registration No. 06779808

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Avenue, Preston, Lancashire, PR3 5AS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing Balance |
| Computers | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Long leasehold land and buildings are not depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

2 Charitable activities

| | 2022 £ | 2021 £ |
|---------------------|---------------------|---------------------|
| Fees - Nursery | 39,964 | 30,022 |
| Fees - Early Bird | 14,404 | 12,184 |
| Fees - Stay & Play | 29,611 | 24,000 |
| Other | 229 | 222 |
| Early Years Funding | 98,252 | 109,217 |
| Milk scheme | 446 | 291 |
| | <hr/> 182,906 <hr/> | <hr/> 175,936 <hr/> |

3 Investments

| | 2022 £ | 2021 £ |
|---------------------|----------------|---------------|
| Interest receivable | <hr/> 19 <hr/> | <hr/> 5 <hr/> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Charitable activities

| | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| Staff costs | 132,179 | 126,791 |
| Depreciation | 3,183 | 2,514 |
| Snacks | 2,822 | 5,318 |
| Play equipment | 20,215 | 10,963 |
| Activity sessions | 118 | - |
| SSG fees | 96 | 289 |
| Travelling expenses | 280 | - |
| Rent and rates | (740) | 4,582 |
| Insurance | 2,200 | 2,195 |
| Telephone | 477 | 453 |
| Staff training | 1,798 | 180 |
| Repairs and maintenance | 6,387 | 2,317 |
| Uniform purchases | 692 | 634 |
| Cleaning | 3,310 | 4,728 |
| Sundry expenses | 167 | 261 |
| Bank charges | 74 | 90 |
| | <u>173,258</u> | <u>161,315</u> |
| Grant funding of activities (see note 5) | 3,512 | 331 |
| Share of governance costs (see note 6) | 5,271 | 6,027 |
| | <u>182,041</u> | <u>167,673</u> |

5 Grants payable

| | 2022 | 2021 |
|------------------------------------|--------------|------------|
| | £ | £ |
| Grants to institutions (0 grants): | | |
| Barton St Lawrence School | 3,512 | 100 |
| Wellybobs Roadshow | - | 231 |
| | <u>3,512</u> | <u>331</u> |

Barton St Lawrence School - A grant of £3,512 was provided to assist with ongoing work for the benefit of all the children.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6 Support costs

| | Support costs £ | Governance costs £ | 2022 Support costs £ | Governance costs £ | 2021 £ |
|----------------------------------|--------------------|-----------------------|-------------------------|-----------------------|-----------|
| Legal and professional | - | 1,247 | 1,247 | - | 1,583 |
| Accountancy and bookkeeping fees | - | 4,024 | 4,024 | - | 4,444 |
| | - | 5,271 | 5,271 | - | 6,027 |
| Analysed between | | | | | |
| Charitable activities | - | 5,271 | 5,271 | - | 6,027 |

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,100) and other services (£240).

7 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £34,954 in the year for her employment as Preschool Manager.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-------------------------|-------------------|-------------------|
| Nursery nurses | 6 | 7 |
| Employment costs | 2022 £ | 2021 £ |
| Wages and salaries | 126,736 | 119,825 |
| Other pension costs | 5,443 | 6,966 |
| | 132,179 | 126,791 |

There were no employees whose annual remuneration was more than £60,000.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Tangible fixed assets

| | Leasehold land and buildings £ | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|---|-------------------------------|----------------|------------|
| Cost | | | | |
| At 1 September 2021 | 162,489 | 37,057 | 9,791 | 209,337 |
| Additions | - | 4,464 | - | 4,464 |
| At 31 August 2022 | 162,489 | 41,521 | 9,791 | 213,801 |
| Depreciation and impairment | | | | |
| At 1 September 2021 | - | 22,822 | 9,791 | 32,613 |
| Depreciation charged in the year | - | 3,183 | - | 3,183 |
| At 31 August 2022 | - | 26,005 | 9,791 | 35,796 |
| Carrying amount | | | | |
| At 31 August 2022 | 162,489 | 15,516 | - | 178,005 |
| At 31 August 2021 | 162,489 | 14,235 | - | 176,724 |

10 Debtors

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 2,036 | 298 |
| Prepayments and accrued income | 494 | 1,548 |
| | 2,530 | 1,846 |

11 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|-----------|-----------|
| Other creditors | 3,075 | 1,422 |
| Accruals and deferred income | 5,285 | 3,652 |
| | 8,360 | 5,074 |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Analysis of net assets between funds

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---|--|--|
| Fund balances at 31 August 2022 are represented by: | | |
| Tangible assets | 178,005 | 176,724 |
| Current assets/(liabilities) | 146,576 | 146,973 |
| | <u>324,581</u> | <u>323,697</u> |

13 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £34,954 (2021: £33,866).

BARTON PRE SCHOOL NURSERY

England & Wales - Charity number 1134880

Accounts

Charity Registration No. 1134880

Company Registration No. 06779808 (England and Wales)

**BARTON PRE-SCHOOL NURSERY
(A company limited by guarantee)**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2021**

BARTON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|--|-------------------------|
| Trustees | Mrs S Greenhalgh Mrs S Murphy Miss A Lazenbury Mrs F Everest | (Appointed 10 May 2021) |
| Charity number | 1134880 | |
| Company number | 06779808 | |
| Registered office | Barton St Lawrence CE Primary School Jepps Avenue Barton Preston Lancashire United Kingdom PR3 5AS | |
| Independent examiner | Azets Laurel House 173 Chorley New Road Bolton United Kingdom BL1 4QZ | |

BARTON PRE-SCHOOL NURSERY

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 13 |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the www.foundationyears.org.uk website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

Financial review

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an decrease of £31,750 to £175,941 which is due to an reduction in government funding being received in the year.

Expenditure shows an decrease of £9,837 to £167,673, which is in line with prior years following specific repairs being made in 2020 to the cladding of the building.

The overall results show a surplus of £8,268. The Charity has a strong balance sheet, with a current assets ratio of 30 and cash reserves of £150,201.

Reserves policy

The charity has unrestricted funds of £323,697, of which £146,973 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £70,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|------------------|-------------------------|
| Mrs R Helders | (Resigned 10 May 2021) |
| Mrs S Greenhalgh | |
| Mrs S Murphy | |
| Miss A Lazenbury | |
| Mrs F Everest | (Appointed 10 May 2021) |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

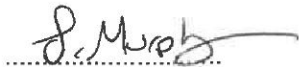
Anyone over the age of 18 can become a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Financial effect of significant events

The Trustees are conscious of the impact of Government restrictions in relation to Covid19 and will continue to monitor fees levels and debts through the year.

The trustees' report was approved by the Board of Trustees.



Mrs S Murphy
Trustee

Dated: 19/5/22

BARTON PRE-SCHOOL NURSERY
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Helen Davies

Helen Davies FCCA
Laurel House
173 Chorley New Road
Bolton
BL1 4QZ
United Kingdom

Dated: 23.05.2022

BARTON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

| | Notes | 2021 £ | 2020 £ |
|---|-------|-----------------------|-----------------------|
| <u>Income from:</u> | | | |
| Donations and legacies | 2 | - | 10,297 |
| Charitable activities | 3 | 175,936 | 197,296 |
| Investments | 4 | 5 | 98 |
| Total income | | <u>175,941</u> | <u>207,691</u> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 5 | <u>167,673</u> | <u>177,510</u> |
| Net income for the year/ Net movement in funds | | 8,268 | 30,181 |
| Fund balances at 1 September 2020 | | <u>315,429</u> | <u>285,248</u> |
| Fund balances at 31 August 2021 | | <u><u>323,697</u></u> | <u><u>315,429</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARTON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 176,724 | | 179,238 |
| Current assets | | | | | |
| Debtors | 11 | 1,846 | | 1,428 | |
| Cash at bank and in hand | | 150,201 | | 175,994 | |
| | | <u>152,047</u> | | <u>177,422</u> | |
| Creditors: amounts falling due within one year | 12 | (5,074) | | (41,231) | |
| Net current assets | | | 146,973 | | 136,191 |
| Total assets less current liabilities | | | <u>323,697</u> | | <u>315,429</u> |
| Income funds | | | | | |
| Unrestricted funds | | | 323,697 | | 315,429 |
| | | | <u>323,697</u> | | <u>315,429</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19/05/22



Mrs S Murphy
Trustee

Company Registration No. 06779808

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Charity information

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Avenue, Preston, Lancashire, PR3 5AS, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing Balance |
| Computers | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Long leasehold land and buildings are not depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

2 Donations and legacies

| | 2021 £ | 2020 £ |
|---------------------|-----------|---------------|
| Donations and gifts | - | 25 |
| Grants | - | 10,272 |
| | <u>-</u> | <u>10,297</u> |

3 Charitable activities

| | 2021 £ | 2020 £ |
|---------------------|----------------|----------------|
| Fees - Nursery | 30,022 | 22,417 |
| Fees - Early Bird | 12,184 | 16,249 |
| Fees - Stay & Play | 24,000 | 29,874 |
| Other | 222 | 106 |
| Early Years Funding | 109,217 | 128,279 |
| Milk scheme | 291 | 371 |
| | <u>175,936</u> | <u>197,296</u> |

4 Investments

| | 2021 £ | 2020 £ |
|---------------------|-----------|-----------|
| Interest receivable | <u>5</u> | <u>98</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

5 Charitable activities

| | 2021 | 2020 |
|--|----------------|----------------|
| | £ | £ |
| Staff costs | 126,791 | 113,951 |
| Depreciation | 2,514 | 3,357 |
| Snacks | 5,318 | 5,333 |
| Play equipment | 10,963 | 12,369 |
| Activity sessions | - | 630 |
| SSG fees | 289 | 96 |
| Travelling expenses | - | 17 |
| Rent and rates | 4,582 | 1,954 |
| Insurance | 2,195 | 2,520 |
| Telephone | 453 | 537 |
| Printing, postage and stationery | - | 322 |
| Staff training | 180 | 629 |
| Repairs and maintenance | 2,317 | 20,255 |
| Uniform purchases | 634 | 499 |
| Cleaning | 4,728 | 4,375 |
| Sundry expenses | 261 | 366 |
| Bank charges | 90 | 111 |
| | <u>161,315</u> | <u>167,321</u> |
| Grant funding of activities (see note 6) | 331 | 5,100 |
| Share of governance costs (see note 7) | 6,027 | 5,089 |
| | <u>167,673</u> | <u>177,510</u> |

6 Grants payable

| | 2021 | 2020 |
|------------------------------------|------------|--------------|
| | £ | £ |
| Grants to institutions (0 grants): | | |
| Barton St Lawrence School | 100 | 5,100 |
| Wellybobs Roadshow | 231 | - |
| | <u>331</u> | <u>5,100</u> |

Barton St Lawrence School - A grant of £5,100 was provided to assist with work on the playground for the benefit of all the children in 2020.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

7 Support costs

| | Support costs £ | Governance costs £ | 2021 £ | Support costs £ | Governance costs £ | 2020 £ |
|--|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------|
| Legal and professional | - | 1,583 | 1,583 | - | 1,460 | 1,460 |
| Accountancy and bookkeeping fees | - | 4,444 | 4,444 | - | 3,629 | 3,629 |
| | - | 6,027 | 6,027 | - | 5,089 | 5,089 |
| Analysed between Charitable activities | - | 6,027 | 6,027 | - | 5,089 | 5,089 |

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,000) and other services (£240).

8 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £33,866 in the year for her employment as Preschool Manager.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|-------------------------|-------------------|-------------------|
| Nursery nurses | 7 | 7 |
| Employment costs | 2021 £ | 2020 £ |
| Wages and salaries | 119,825 | 109,729 |
| Other pension costs | 6,966 | 4,222 |
| | 126,791 | 113,951 |

There were no employees whose annual remuneration was £60,000 or more.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

10 Tangible fixed assets

| | Leasehold land and buildings £ | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|---|-------------------------------|----------------|------------|
| Cost | | | | |
| At 1 September 2020 | 162,489 | 37,057 | 9,791 | 209,337 |
| At 31 August 2021 | 162,489 | 37,057 | 9,791 | 209,337 |
| Depreciation and impairment | | | | |
| At 1 September 2020 | - | 20,308 | 9,791 | 30,099 |
| Depreciation charged in the year | - | 2,514 | - | 2,514 |
| At 31 August 2021 | - | 22,822 | 9,791 | 32,613 |
| Carrying amount | | | | |
| At 31 August 2021 | 162,489 | 14,235 | - | 176,724 |
| At 31 August 2020 | 162,489 | 16,749 | - | 179,238 |

11 Debtors

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 298 | 95 |
| Prepayments and accrued income | 1,548 | 1,333 |
| | 1,846 | 1,428 |

12 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|-----------|-----------|
| Trade creditors | - | 7,030 |
| Other creditors | 1,422 | 3,770 |
| Accruals and deferred income | 3,652 | 30,431 |
| | 5,074 | 41,231 |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

13 Analysis of net assets between funds

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|---|------------------------------------|------------------------------------|
| Fund balances at 31 August 2021 are represented by: | | |
| Tangible assets | 176,724 | 179,238 |
| Current assets/(liabilities) | 146,973 | 136,191 |
| | <u>323,697</u> | <u>315,429</u> |

14 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £33,866 (2020: £29,340).

BARTON PRE SCHOOL NURSERY

England & Wales - Charity number 1134880

Accounts

Charity Registration No. 1134880

Company Registration No. 06779808 (England and Wales)

**BARTON PRE-SCHOOL NURSERY
(A company limited by guarantee)**

**ANNUAL REPORT AND
UNAUDITED FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2020**

BARTON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|--|------------------------|
| Trustees | Mrs R Helder Mrs S Greenhalgh Mrs S Murphy Mrs A Lazenbury | (Appointed 12/10/2020) |
| Charity number | 1134880 | |
| Company number | 06779808 | |
| Registered office | Barton St Lawrence CE Primary School Jepps Lane Barton Preston Lancashire PR3 5AS | |
| Independent examiner | Azets Laurel House 173 Chorley New Road Bolton BL1 4QZ | |

BARTON PRE-SCHOOL NURSERY

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 13 |

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the www.foundationyears.org.uk website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

Financial review

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an increase of £21,851 to £207,691 which is due to an increase in the number of children attending.

Expenditure shows an increase of £17,885 to £177,510, which is due to an increase in specific repairs made, in particular the cladding on the nursery building.

The overall results show a surplus of £30,181. The Charity has a strong balance sheet, with a current assets ratio of 4 and cash reserves of £175,994.

Reserves policy

The charity has unrestricted funds of £315,429, of which £136,191 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £70,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, governance and management

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs R Helders

Mrs S Greenhalgh

Mrs S Murphy

Mr S Bolton

Mrs A Lazenbury

(Deceased 31 May 2020)

(Appointed 12 October 2020)

BARTON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Anyone over the age of 18 can become a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Financial effect of significant events

The Trustees are conscious of the impact of Government restrictions in relation to Covid19 and will continue to monitor fees levels and debts through the year.

The trustees' report was approved by the Board of Trustees.

R Holders

**Mrs R Holders
Trustee**

Dated: 19/4/2021

BARTON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Helen Davies FCCA
Laurel House
173 Chorley New Road
Bolton
BL1 4QZ

Dated: Helen Davies 22 April 2021

BARTON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

| | Notes | 2020 £ | 2019 £ |
|---|-------|-----------------------|-----------------------|
| <u>Income from:</u> | | | |
| Donations and legacies | 2 | 10,297 | 8,754 |
| Charitable activities | 3 | 197,296 | 176,963 |
| Investments | 4 | 98 | 123 |
| Total income | | <u>207,691</u> | <u>185,840</u> |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 5 | <u>177,510</u> | <u>159,625</u> |
| Net income for the year/ Net movement in funds | | 30,181 | 26,215 |
| Fund balances at 1 September 2019 | | 285,248 | 259,033 |
| Fund balances at 31 August 2020 | | <u><u>315,429</u></u> | <u><u>285,248</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARTON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 179,238 | | 182,596 |
| Current assets | | | | | |
| Debtors | 11 | 1,428 | | 2,758 | |
| Cash at bank and in hand | | 175,994 | | 103,411 | |
| | | <u>177,422</u> | | <u>106,169</u> | |
| Creditors: amounts falling due within one year | 12 | (41,231) | | (3,517) | |
| Net current assets | | | 136,191 | | 102,652 |
| Total assets less current liabilities | | | <u>315,429</u> | | <u>285,248</u> |
| Income funds | | | | | |
| Unrestricted funds | | | 315,429 | | 285,248 |
| | | | <u>315,429</u> | | <u>285,248</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19/4/21.....



Mrs R Helder
Trustee

Company Registration No. 06779808

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Lane, Barton, Preston, Lancashire, PR3 5AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing Balance |
| Computers | 33% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Long leasehold land and buildings are not depreciated.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

2 Donations and legacies

| | 2020 £ | 2019 £ |
|---------------------|---------------|--------------|
| Donations and gifts | 25 | 8,754 |
| Grants | 10,272 | - |
| | <u>10,297</u> | <u>8,754</u> |

3 Charitable activities

| | 2020 £ | 2019 £ |
|---------------------|----------------|----------------|
| Fees - Nursery | 22,417 | 38,454 |
| Fees - Early Bird | 16,249 | 21,867 |
| Fees - Stay & Play | 29,874 | 41,498 |
| Other | 106 | 154 |
| Early Years Funding | 128,279 | 74,315 |
| Milk scheme | 371 | 675 |
| | <u>197,296</u> | <u>176,963</u> |

4 Investments

| | 2020 £ | 2019 £ |
|---------------------|-----------|------------|
| Interest receivable | <u>98</u> | <u>123</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

5 Charitable activities

| | 2020 £ | 2019 £ |
|--|----------------|----------------|
| Staff costs | 113,951 | 95,185 |
| Depreciation | 3,357 | 3,878 |
| Snacks | 5,333 | 6,108 |
| Play equipment | 12,369 | 11,163 |
| Activity sessions | 630 | 1,787 |
| SSG fees | 96 | 481 |
| Travelling expenses | 17 | 348 |
| Rent and rates | 1,954 | 5,284 |
| Insurance | 2,520 | 1,349 |
| Telephone | 537 | 309 |
| Printing, postage and stationery | 322 | 24 |
| Staff training | 629 | 1,298 |
| Repairs and maintenance | 20,255 | 1,217 |
| Uniform purchases | 499 | 402 |
| Cleaning | 4,375 | 3,574 |
| Sundry expenses | 366 | 252 |
| Bank charges | 111 | 132 |
| | <u>167,321</u> | <u>132,791</u> |
| Grant funding of activities (see note 6) | 5,100 | 20,500 |
| Share of governance costs (see note 7) | 5,089 | 6,334 |
| | <u>177,510</u> | <u>159,625</u> |

6 Grants payable

| | 2020 £ | 2019 £ |
|------------------------------------|--------------|---------------|
| Grants to institutions (0 grants): | | |
| Barton St Lawrence School | 5,100 | 20,000 |
| Alderhey Childrens Hospital | - | 500 |
| | <u>5,100</u> | <u>20,500</u> |

Barton St Lawrence School - A grant of £5,100 was provided to assist with work on the playground for the benefit of all the children.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

7 Support costs

| | Support costs £ | Governance costs £ | 2020 £ | Support costs £ | Governance costs £ | 2019 £ |
|--|--------------------|-----------------------|-----------|--------------------|-----------------------|-----------|
| Legal and professional | - | 1,460 | 1,460 | - | 1,560 | 1,560 |
| Accountancy and bookkeeping fees | - | 3,629 | 3,629 | - | 4,774 | 4,774 |
| | - | 5,089 | 5,089 | - | 6,334 | 6,334 |
| Analysed between Charitable activities | - | 5,089 | 5,089 | - | 6,334 | 6,334 |

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,000) and other services (£240).

8 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £29,340 in the year for her employment as Preschool Manager.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|-------------------------|----------------|----------------|
| Nursery nurses | 7 | 6 |
| Employment costs | 2020 | 2019 |
| | £ | £ |
| Wages and salaries | 109,729 | 92,949 |
| Other pension costs | 4,222 | 2,236 |
| | 113,951 | 95,185 |

There were no employees whose annual remuneration was £60,000 or more.

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

10 Tangible fixed assets

| | Leasehold land and buildings £ | Fixtures and fittings £ | Computers £ | Total £ |
|------------------------------------|---|-------------------------------|----------------|------------|
| Cost | | | | |
| At 1 September 2019 | 162,489 | 37,057 | 9,791 | 209,337 |
| At 31 August 2020 | 162,489 | 37,057 | 9,791 | 209,337 |
| Depreciation and impairment | | | | |
| At 1 September 2019 | - | 17,352 | 9,390 | 26,742 |
| Depreciation charged in the year | - | 2,956 | 401 | 3,357 |
| At 31 August 2020 | - | 20,308 | 9,791 | 30,099 |
| Carrying amount | | | | |
| At 31 August 2020 | 162,489 | 16,749 | - | 179,238 |
| At 31 August 2019 | 162,489 | 19,706 | 401 | 182,596 |

11 Debtors

| | 2020 £ | 2019 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Trade debtors | 95 | 1,628 |
| Prepayments and accrued income | 1,333 | 1,130 |
| | <u>1,428</u> | <u>2,758</u> |

12 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------|---------------|--------------|
| Trade creditors | 7,030 | - |
| Other creditors | 3,770 | - |
| Accruals and deferred income | 30,431 | 3,517 |
| | <u>41,231</u> | <u>3,517</u> |

BARTON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

13 Analysis of net assets between funds

| | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ |
|---|------------------------------------|------------------------------------|
| Fund balances at 31 August 2020 are represented by: | | |
| Tangible assets | 179,238 | 182,596 |
| Current assets/(liabilities) | 136,191 | 102,652 |
| | <u>315,429</u> | <u>285,248</u> |

14 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £29,340 (2019: £29,340).