

PIRTON PRE-SCHOOL

England & Wales · Charity number 1139758

Details

Status Registered

Legal form Charitable company

Company number [07407356](#)

Registered 2011-01-11

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

Contact

Address Pirton Pre School
High Street
Pirton
Hitchin
SG5 3PS

Phone 01462711817

Email committeetreasurer@pirtonpreschool.co.uk

Website www.pirtonpreschool.co.uk

Activities

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

Activities: The objectives of the Charity are carried out by the Trustees through the following activities: a) Providing the setting and equipment and engaging staff b) Raising money to pay for the preschool's activities through fundraising events c) Making such payments as necessary d) Fixing and collecting fees payable in respect of children attending sessions or events run by the preschool

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£169,931	£192,321	-	-
2024-08-31	£190,574	£197,632	-	-
2023-08-31	£176,237	£186,178	-	-
2022-08-31	£153,364	£154,299	-	-
2021-08-31	£136,543	£141,650	-	-
2020-08-31	£152,353	£125,413	-	-

Trustees

Name	Role	Appointed
Aimee Kerr		2024-11-20
Emily Boothroyd		2023-10-18
Feriaal Cole		2024-11-20
Kah Ming Fong		2024-11-20
Vicky Jayne Pope		2024-11-20

Accounts

REGISTERED COMPANY NUMBER: 07407356 (England and Wales)
REGISTERED CHARITY NUMBER: 1139758

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

FOR
PIRTON PRE-SCHOOL

PIRTON PRE-SCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2025

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PIRTON PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

Offering appropriate play, education and care facilities and training courses.

Together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children whatever the race, culture, religion, means or ability.

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.

Public benefit

The Trustees have considered the Charity Commission guidance on public benefit when planning the activities for the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The principal activity during the year has been running Pirton Pre-school under a difficult economic environment.

FINANCIAL REVIEW

Financial position

The accounts show a deficit this year of £22,390 (2024: deficit £7,058). This is in large part due to the cost of the work done on the outside area (landscaping and new equipment) being written off over a 5 year period starting last year.

The pre-school is operating in a challenging financial environment. The government continues to increase wages well ahead of the funding they provide. The pre-school is becoming more reliant on government funding and the pre-school is currently topping up funding gaps via donations and fund raising.

Reserves policy

The Trustees recognise that the services of the charity will be increasingly required in future years due to population growth and this will require development activities and further building work. In line with Pre-school Learning Alliance recommendations the aim is to hold 3-6 months of wages costs in reserves. As we are reviewing our business model in the 2025/26 financial year and may have to make some investments, for this year our reserve policy is to maintain a minimum of two months of wage costs in reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07407356 (England and Wales)

Registered Charity number

1139758

PIRTON PRE-SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Registered office

High Street
Pirton
Hitchin
Herts
SG5 3PS

Trustees

Mrs E Boothroyd
Mrs M Conquest (resigned 20.11.24)
Mrs M Davids (resigned 29.9.25)
Mrs S E S Dyer (resigned 21.7.25)
J Muldoon (resigned 25.6.25)
Mrs F Cole (appointed 20.11.24)
Mrs K M Fong (appointed 20.11.24)
Mrs A Kerr (appointed 20.11.24)
Mrs V J Pope (appointed 20.11.24)
G D Powell (appointed 20.11.24) (resigned 15.9.25)

Independent Examiner

N. C. Harding FCA
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Approved by order of the board of trustees on 28/05/26 and signed on its behalf by:



.....
Mrs E Boothroyd - Trustee

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

Independent examiner's report to the trustees of Pirton Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

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

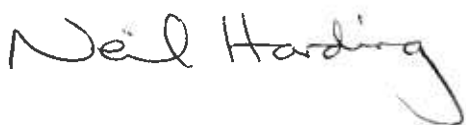
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



N. C. Harding FCA
The Institute of Chartered Accountants in England and Wales

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 28/5/26.....

PIRTON PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	696	144,436	145,132	133,510
Other trading activities	4	24,799	-	24,799	57,064
Total		<u>25,495</u>	<u>144,436</u>	<u>169,931</u>	<u>190,574</u>
EXPENDITURE ON					
Charitable activities					
Running Pirton Pre-School		<u>47,556</u>	<u>144,765</u>	<u>192,321</u>	<u>197,632</u>
NET INCOME/(EXPENDITURE)		(22,061)	(329)	(22,390)	(7,058)
RECONCILIATION OF FUNDS					
Total funds brought forward		94,834	594	95,428	102,486
TOTAL FUNDS CARRIED FORWARD		<u><u>72,773</u></u>	<u><u>265</u></u>	<u><u>73,038</u></u>	<u><u>95,428</u></u>

The notes form part of these financial statements

PIRTON PRE-SCHOOL

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	9	19,469	-	19,469	28,815
CURRENT ASSETS					
Debtors	10	1,268	-	1,268	1,025
Cash at bank		55,601	265	55,866	67,981
		<u>56,869</u>	<u>265</u>	<u>57,134</u>	<u>69,006</u>
CREDITORS					
Amounts falling due within one year	11	(3,565)	-	(3,565)	(2,393)
NET CURRENT ASSETS		<u>53,304</u>	<u>265</u>	<u>53,569</u>	<u>66,613</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>72,773</u>	<u>265</u>	<u>73,038</u>	<u>95,428</u>
NET ASSETS		<u>72,773</u>	<u>265</u>	<u>73,038</u>	<u>95,428</u>
FUNDS	12				
Unrestricted funds				72,773	94,834
Restricted funds				265	594
TOTAL FUNDS				<u>73,038</u>	<u>95,428</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

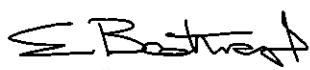
The trustees acknowledge their responsibilities for

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

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

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

28/05/26



.....
E Boothroyd - Trustee

The notes form part of these financial statements

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 AUGUST 2025**

1. COMPANY INFORMATION

Pirton Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is High Street, Pirton, Hitchin, Herts. SG5 3PS.

The company is also a registered charity. The charity registration number is 1139858.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 August 2025.

The financial statements are prepared in sterling.

Pirton Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

Income

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

Expenditure

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

Expenses include VAT where applicable as the charity is not VAT registered.

Tangible fixed assets

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

Improvements to property	- 20% on cost
Plant and machinery	- 33% on cost

Taxation

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

Fund accounting

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

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

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

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES - continued

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1 per member of the charity.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	696	909
Grants	144,436	132,601
	<u>145,132</u>	<u>133,510</u>

Grants received, included in the above, are as follows:

	31.8.25	31.8.24
	£	£
Other grants	144,436	132,601

4. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	1,230	2,482
Pupils fees	23,569	54,582
	<u>24,799</u>	<u>57,064</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

5. NET INCOME/(EXPENDITURE)

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

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	10,191	11,222
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

7. STAFF COSTS

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

	31.8.25	31.8.24
Pre-school workers	9	10
	<u> </u>	<u> </u>

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

8. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,059	132,451	133,510
Other trading activities	57,064	-	57,064
Total	<u>58,123</u>	<u>132,451</u>	<u>190,574</u>
EXPENDITURE ON			
Charitable activities			
Running Pirton Pre-School	65,775	131,857	197,632
NET INCOME/(EXPENDITURE)	(7,652)	594	(7,058)
RECONCILIATION OF FUNDS			
Total funds brought forward	102,486	-	102,486
TOTAL FUNDS CARRIED FORWARD	<u>94,834</u>	<u>594</u>	<u>95,428</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 September 2024	46,859	17,931	64,790
Additions	-	845	845
	<u>46,859</u>	<u>18,776</u>	<u>65,635</u>
At 31 August 2025	46,859	18,776	65,635
DEPRECIATION			
At 1 September 2024	18,744	17,231	35,975
Charge for year	9,372	819	10,191
	<u>28,116</u>	<u>18,050</u>	<u>46,166</u>
At 31 August 2025	28,116	18,050	46,166
NET BOOK VALUE			
At 31 August 2025	<u>18,743</u>	<u>726</u>	<u>19,469</u>
At 31 August 2024	<u>28,115</u>	<u>700</u>	<u>28,815</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other debtors	<u>1,268</u>	<u>1,025</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Accrued expenses	<u>3,565</u>	<u>2,393</u>

12. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	94,834	(22,061)	72,773
Restricted funds			
Early Years Pupil Premium (EYPP)	594	(329)	265
	<u>95,428</u>	<u>(22,390)</u>	<u>73,038</u>
TOTAL FUNDS	<u>95,428</u>	<u>(22,390)</u>	<u>73,038</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,495	(47,556)	(22,061)
Restricted funds			
Income Deprivation Affecting Children Index (IDACI)	886	(886)	-
Special Educational Needs and Disabilities (SEND)	9,197	(9,197)	-
Rands Educational Foundation (RANDS)	1,250	(1,250)	-
Hertfordshire County Council (HCC)	131,467	(131,467)	-
Early Years Pupil Premium (EYPP)	1,636	(1,965)	(329)
	<u>144,436</u>	<u>(144,765)</u>	<u>(329)</u>
TOTAL FUNDS	<u>169,931</u>	<u>(192,321)</u>	<u>(22,390)</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	102,486	(7,652)	94,834
Restricted funds			
Early Years Pupil Premium (EYPP)	-	594	594
	<u>102,486</u>	<u>(7,058)</u>	<u>95,428</u>
TOTAL FUNDS	<u>102,486</u>	<u>(7,058)</u>	<u>95,428</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,123	(65,775)	(7,652)
Restricted funds			
Income Deprivation Affecting Children Index (IDACI)	854	(854)	-
Special Educational Needs and Disabilities (SEND)	8,068	(8,068)	-
Rands Educational Foundation (RANDS)	1,250	(1,250)	-
Hertfordshire County Council (HCC)	120,185	(120,185)	-
Early Years Pupil Premium (EYPP)	2,094	(1,500)	594
	<u>132,451</u>	<u>(131,857)</u>	<u>594</u>
TOTAL FUNDS	<u>190,574</u>	<u>(197,632)</u>	<u>(7,058)</u>

Unrestricted funds

General - These are general funds held for the running of Pirton Pre-School.

Restricted funds

The five restricted funds account for money received re IDACI, SEND, RANDS, HCC and EYPP. All funds are utilised for the purposes stated.

The funds are:

IDACI - Income Deprivation Affecting Children Index

SEND - Special Educational Needs and Disabilities

RANDS - Rand's Educational Foundation

HCC - Hertfordshire County Council

EYPP - Early Years Pupil Premium

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

PIRTON PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	696	909
Grants	144,436	132,601
	<u>145,132</u>	<u>133,510</u>
Other trading activities		
Fundraising events	1,230	2,482
Pupils fees	23,569	54,582
	<u>24,799</u>	<u>57,064</u>
Total incoming resources	169,931	190,574
EXPENDITURE		
Charitable activities		
Direct costs	19,935	17,117
Support costs		
Other		
Sundries	162,195	169,293
Improvements to property	9,372	9,372
Fixtures and fittings	819	1,850
	<u>172,386</u>	<u>180,515</u>
Total resources expended	192,321	197,632
Net expenditure	<u>(22,390)</u>	<u>(7,058)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07407356 (England and Wales)
REGISTERED CHARITY NUMBER: 1139758

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
PIRTON PRE-SCHOOL

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PIRTON PRE-SCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

Offering appropriate play, education and care facilities and training courses.

Together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children whatever the race, culture, religion, means or ability.

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.

Public benefit

The Trustees have considered the Charity Commission guidance on public benefit when planning the activities for the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principal activity during the year has been running Pirton Pre-school under a difficult economic environment and revamping the site which included landscaping and new play equipment.

FINANCIAL REVIEW

Financial position

The accounts show a deficit this year of £7,058 (2023: deficit £9,941). This is in large part due to the cost of the work done on the outside area (landscaping and new equipment) being written off over a 5 year period starting last year.

The pre-school is operating in a challenging financial environment. The government continues to increase wages well ahead of the funding they provide. The pre-school is becoming more reliant on government funding and the pre-school is currently topping up funding gaps via donations and fund raising.

Reserves policy

The Trustees recognise that the services of the charity will be increasingly required in future years due to population growth and this will require development activities and further building work. In line with Pre-school Learning Alliance recommendations the aim is to hold 3-6 months of wages costs in reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07407356 (England and Wales)

Registered Charity number

1139758

Registered office

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Trustees

Mrs S Beale (appointed 18.10.23)
Mrs E Boothroyd (appointed 18.10.23)
Mrs M Conquest
Mrs M Davids
Mrs S E S Dyer
Mrs J Lyden (appointed 18.10.23)
Mrs A Keshishian (resigned 18.10.23)
Mrs C Morris (appointed 18.10.23)
J Muldoon
A Pritchard-Barrett (resigned 18.10.23)
A E Prynne (resigned 18.10.23)
Mrs H M Venables (resigned 18.10.23)
Mrs F Cole (appointed 20.11.24)
Mrs K M Fong (appointed 20.11.24)
Mrs A Kerr (appointed 20.11.24)
Mrs V J Pope (appointed 20.11.24)
G D Powell (appointed 20.11.24)

Company Secretary

Mrs S E S Dyer

Independent Examiner

N. C. Harding FCA
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

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

.....
J Muldoon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PIRTON PRE-SCHOOL**

Independent examiner's report to the trustees of Pirton Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

N. C. Harding FCA
The Institute of Chartered Accountants in England and Wales

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date:

PIRTON PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,059	132,451	133,510	124,471
Other trading activities	4	57,064	-	57,064	51,617
Investment income	5	-	-	-	149
Total		<u>58,123</u>	<u>132,451</u>	<u>190,574</u>	<u>176,237</u>
EXPENDITURE ON					
Charitable activities					
Running Pirton Pre-School		<u>65,775</u>	<u>131,857</u>	<u>197,632</u>	<u>186,178</u>
NET INCOME/(EXPENDITURE)		(7,652)	594	(7,058)	(9,941)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>102,486</u>	-	<u>102,486</u>	<u>112,427</u>
TOTAL FUNDS CARRIED FORWARD		<u>94,834</u>	<u>594</u>	<u>95,428</u>	<u>102,486</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	10	28,815	-	28,815	38,425
CURRENT ASSETS					
Debtors	11	1,025	-	1,025	918
Cash at bank		67,387	594	67,981	67,389
		<u>68,412</u>	<u>594</u>	<u>69,006</u>	<u>68,307</u>
CREDITORS					
Amounts falling due within one year	12	(2,393)	-	(2,393)	(4,246)
NET CURRENT ASSETS		<u>66,019</u>	<u>594</u>	<u>66,613</u>	<u>64,061</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>94,834</u>	<u>594</u>	<u>95,428</u>	<u>102,486</u>
NET ASSETS		<u>94,834</u>	<u>594</u>	<u>95,428</u>	<u>102,486</u>
FUNDS	13				
Unrestricted funds				94,834	102,486
Restricted funds				594	-
TOTAL FUNDS				<u>95,428</u>	<u>102,486</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

.....
J Muldoon - Trustee

The notes form part of these financial statements

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 AUGUST 2024**

1. COMPANY INFORMATION

Pirton Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is High Street, Pirton, Hitchin, Herts. SG5 3PS.

The company is also a registered charity. The charity registration number is 1139858.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 August 2024.

The financial statements are prepared in sterling.

Pirton Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

Income

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

Expenditure

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

Expenses include VAT where applicable as the charity is not VAT registered.

Tangible fixed assets

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

Improvements to property	- 20% on cost
Plant and machinery	- 33% on cost

Taxation

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

Fund accounting

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

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

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

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

2. ACCOUNTING POLICIES - continued

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1 per member of the charity.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. DONATIONS AND LEGACIES

	31.8.24	31.8.23
	£	£
Donations	909	1,935
Grants	132,601	122,536
	<u>133,510</u>	<u>124,471</u>

Grants received, included in the above, are as follows:

	31.8.24	31.8.23
	£	£
Other grants	<u>132,601</u>	<u>122,536</u>

4. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	2,482	3,218
Pupils fees	54,582	48,399
	<u>57,064</u>	<u>51,617</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

5. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	-	149
	<u> </u>	<u> </u>

6. NET INCOME/(EXPENDITURE)

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

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	11,222	10,980
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

8. STAFF COSTS

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

	31.8.24	31.8.23
	10	10
Pre-school workers	<u> </u>	<u> </u>

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

9. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,934	122,537	124,471
Other trading activities	51,617	-	51,617
Investment income	149	-	149
Total	<u>53,700</u>	<u>122,537</u>	<u>176,237</u>
EXPENDITURE ON			
Charitable activities			
Running Pirton Pre-School	61,905	124,273	186,178
NET INCOME/(EXPENDITURE)	(8,205)	(1,736)	(9,941)
Transfers between funds	(486)	486	-
Net movement in funds	(8,691)	(1,250)	(9,941)

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

9. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	111,177	1,250	112,427
TOTAL FUNDS CARRIED FORWARD	<u>102,486</u>	<u>-</u>	<u>102,486</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 September 2023	46,859	16,319	63,178
Additions	-	1,612	1,612
At 31 August 2024	<u>46,859</u>	<u>17,931</u>	<u>64,790</u>
DEPRECIATION			
At 1 September 2023	9,372	15,381	24,753
Charge for year	9,372	1,850	11,222
At 31 August 2024	<u>18,744</u>	<u>17,231</u>	<u>35,975</u>
NET BOOK VALUE			
At 31 August 2024	<u>28,115</u>	<u>700</u>	<u>28,815</u>
At 31 August 2023	<u>37,487</u>	<u>938</u>	<u>38,425</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Other debtors	<u>1,025</u>	<u>918</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Social security and other taxes	-	2,938
Accrued expenses	2,393	1,308
	<u>2,393</u>	<u>4,246</u>

13. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	102,486	(7,652)	94,834
Restricted funds			
Early Years Pupil Premium (EYPP)	-	594	594
	<u>102,486</u>	<u>(7,058)</u>	<u>95,428</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,123	(65,775)	(7,652)
Restricted funds			
Income Deprivation Affecting Children Index (IDACI)	854	(854)	-
Special Educational Needs and Disabilities (SEND)	8,068	(8,068)	-
Rands Educational Foundation (RANDS)	1,250	(1,250)	-
Hertfordshire County Council (HCC)	120,185	(120,185)	-
Early Years Pupil Premium (EYPP)	2,094	(1,500)	594
	<u>132,451</u>	<u>(131,857)</u>	<u>594</u>
TOTAL FUNDS	<u>190,574</u>	<u>(197,632)</u>	<u>(7,058)</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	111,177	(8,205)	(486)	102,486
Restricted funds				
Income Deprivation Affecting Children Index (IDACI)	-	(427)	427	-
Special Educational Needs and Disabilities (SEND)	-	(56)	56	-
Rands Educational Foundation (RANDS)	1,250	(1,253)	3	-
	<u>1,250</u>	<u>(1,736)</u>	<u>486</u>	<u>-</u>
TOTAL FUNDS	<u>112,427</u>	<u>(9,941)</u>	<u>-</u>	<u>102,486</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,700	(61,905)	(8,205)
Restricted funds			
Income Deprivation Affecting Children Index (IDACI)	749	(1,176)	(427)
Special Educational Needs and Disabilities (SEND)	250	(306)	(56)
Rands Educational Foundation (RANDS)	1,250	(2,503)	(1,253)
Hertfordshire County Council (HCC)	118,356	(118,356)	-
Early Years Pupil Premium (EYPP)	1,932	(1,932)	-
	<u>122,537</u>	<u>(124,273)</u>	<u>(1,736)</u>
TOTAL FUNDS	<u>176,237</u>	<u>(186,178)</u>	<u>(9,941)</u>

Unrestricted funds

General - These are general funds held for the running of Pirton Pre-School.

Restricted funds

The five restricted funds account for money received re IDACI, SEND, RANDS, HCC and EYPP. All funds are utilised for the purposes stated.

The funds are:

IDACI - Income Deprivation Affecting Children Index

SEND - Special Educational Needs and Disabilities

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

13. MOVEMENT IN FUNDS - continued

RANDS - Rand's Educational Foundation

HCC - Hertfordshire County Council

EYPP - Early Years Pupil Premium

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

DRAFT

Accounts

REGISTERED COMPANY NUMBER: 07407356 (England and Wales)
REGISTERED CHARITY NUMBER: 1139758

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
PIRTON PRE-SCHOOL

PIRTON PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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Statement of Financial Activities	5
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

Offering appropriate play, education and care facilities and training courses.

Together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children whatever the race, culture, religion, means or ability.

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.

Public benefit

The Trustees have considered the Charity Commission guidance on public benefit when planning the activities for the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principal activity during the year has been running Pirton Pre-school under a difficult economic environment and revamping the site which included landscaping and new play equipment.

FINANCIAL REVIEW

Financial position

The accounts show a deficit this year of £9,941 (2022: deficit £462). This is in large part due to the cost of the work done on the outside area (landscaping and new equipment) being written off over a 5 year period starting this year.

The pre-school is operating in a challenging financial environment. The government continues to increase wages well ahead of the funding they provide. The pre-school is becoming more reliant on government funding and the pre-school is currently topping up funding gaps via donations and fund raising.

Reserves policy

The Trustees recognise that the services of the charity will be increasingly required in future years due to population growth and this will require development activities and further building work. In line with Pre-school Learning Alliance recommendations the aim is to hold 3-6 months of wages costs in reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07407356 (England and Wales)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Registered Charity number
1139758

Registered office

Trustees

Mrs S Beale (appointed 18.10.23)
Mrs E Boothroyd (appointed 18.10.23)
Mrs M Conquest (appointed 20.10.22)
Mrs M Davids (appointed 10.10.22)
Mrs S E S Dyer
Mrs J Lyden (appointed 18.10.23)
Mrs A Keshishian (appointed 20.10.22) (resigned 18.10.23)
Mrs C Morris (appointed 18.10.23)
J Muldoon (appointed 20.10.22)
Mrs A P Fryer (resigned 20.10.22)
A Pritchard-Barrett Director (resigned 18.10.23)
A E Prynn (resigned 18.10.23)
Mrs H M Venables (appointed 20.10.22) (resigned 18.10.23)

Company Secretary
Mrs S E S Dyer

Independent Examiner

N. C. Harding FCA
Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Approved by order of the board of trustees on 14 August 2024 and signed on its behalf by:



J Muldoon - Trustee

PIRTON PRE-SCHOOL

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees (who are also the directors of Pirton Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Independent examiner's report to the trustees of Pirton Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

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

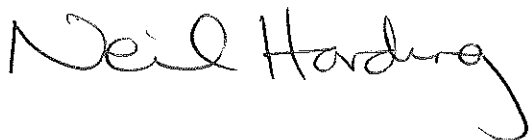
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



N. C. Harding FCA
The Institute of Chartered Accountants in England and Wales

Bradshaw Johnson
Chartered Accountants
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

Date: 23-8-24

PIRTON PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,934	122,537	124,471	118,722
Other trading activities	4	51,617	-	51,617	34,642
Investment income	5	149	-	149	473
Total		<u>53,700</u>	<u>122,537</u>	<u>176,237</u>	<u>153,837</u>
EXPENDITURE ON					
Charitable activities					
Running Pirton Pre-School		<u>61,905</u>	<u>124,273</u>	<u>186,178</u>	<u>154,299</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(8,205) (486)	(1,736) 486	(9,941) -	(462) -
Net movement in funds		<u>(8,691)</u>	<u>(1,250)</u>	<u>(9,941)</u>	<u>(462)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		111,177	1,250	112,427	112,889
TOTAL FUNDS CARRIED FORWARD		<u>102,486</u>	<u>-</u>	<u>102,486</u>	<u>112,427</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 AUGUST 2023

		Unrestricted fund	Restricted funds	31.8.23 Total funds	31.8.22 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	11	38,425	-	38,425	1,608
CURRENT ASSETS					
Debtors	12	918	-	918	1,462
Cash at bank		67,389	-	67,389	112,559
		<u>68,307</u>	<u>-</u>	<u>68,307</u>	<u>114,021</u>
CREDITORS					
Amounts falling due within one year	13	(4,246)	-	(4,246)	(3,202)
NET CURRENT ASSETS		<u>64,061</u>	<u>-</u>	<u>64,061</u>	<u>110,819</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,486</u>	<u>-</u>	<u>102,486</u>	<u>112,427</u>
NET ASSETS		<u>102,486</u>	<u>-</u>	<u>102,486</u>	<u>112,427</u>
FUNDS	14				
Unrestricted funds				102,486	111,177
Restricted funds				-	1,250
TOTAL FUNDS				<u>102,486</u>	<u>112,427</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 August 2024 and were signed on its behalf by:



J Muldoon - Trustee

The notes form part of these financial statements

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. COMPANY INFORMATION

Pirton Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is High Street, Pirton, Hitchin, Herts. SG5 3PS.

The company is also a registered charity. The charity registration number is 1139858.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 August 2023.

The financial statements are prepared in sterling.

Pirton Pre-School meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

Income

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

Expenditure

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

Expenses include VAT where applicable as the charity is not VAT registered.

Tangible fixed assets

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

Improvements to property	- 20% on cost
Plant and machinery	- 33% on cost

Taxation

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

Fund accounting

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1 per member of the charity.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3. DONATIONS AND LEGACIES

	31.8.23	31.8.22 as restated
	£	£
Donations	1,935	618
Grants	122,536	118,104
	124,471	118,722

Grants received, included in the above, are as follows:

	31.8.23	31.8.22 as restated
	£	£
Other grants	122,536	118,104

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

4. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22 as restated
	£	£
Fundraising events	3,218	1,359
Pupils fees	48,399	33,283
	<u>51,617</u>	<u>34,642</u>

5. INVESTMENT INCOME

	31.8.23	31.8.22 as restated
	£	£
Deposit account interest	149	473
	<u>149</u>	<u>473</u>

6. NET INCOME/(EXPENDITURE)

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

	31.8.23	31.8.22 as restated
	£	£
Depreciation - owned assets	10,980	1,804
	<u>10,980</u>	<u>1,804</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

8. STAFF COSTS

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

	31.8.23	31.8.22 as restated
Pre-school workers	10	10
	<u>10</u>	<u>10</u>

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

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	618	118,104	118,722
Other trading activities	34,642	-	34,642
Investment income	473	-	473
Total	<u>35,733</u>	<u>118,104</u>	<u>153,837</u>
EXPENDITURE ON			
Charitable activities			
Running Pirton Pre-School	<u>36,367</u>	<u>117,932</u>	<u>154,299</u>
NET INCOME/(EXPENDITURE)	(634)	172	(462)
Transfers between funds	<u>(1,078)</u>	<u>1,078</u>	<u>-</u>
Net movement in funds	(1,712)	1,250	(462)
RECONCILIATION OF FUNDS			
Total funds brought forward	112,889	-	112,889
TOTAL FUNDS CARRIED FORWARD	<u>111,177</u>	<u>1,250</u>	<u>112,427</u>

10. PRIOR YEAR ADJUSTMENT

Comparatives have been amended to extract restricted income and expenditure to ensure correct disclosure in the financial statements.

This covers income and expenditure re IDACI, SEND, RANDS, HCC and RANDS.

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
At 1 September 2022	-	15,381	15,381
Additions	46,859	938	47,797
At 31 August 2023	46,859	16,319	63,178
DEPRECIATION			
At 1 September 2022	-	13,773	13,773
Charge for year	9,372	1,608	10,980
At 31 August 2023	9,372	15,381	24,753
NET BOOK VALUE			
At 31 August 2023	37,487	938	38,425
At 31 August 2022	-	1,608	1,608

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22 as restated
	£	£
Other debtors	918	1,462

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22 as restated
	£	£
Social security and other taxes	2,938	2,212
Accrued expenses	1,308	990
	4,246	3,202

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

14. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	111,177	(8,205)	(486)	102,486
Restricted funds				
Income Deprivation Affecting Children Index (IDACI)	-	(427)	427	-
Special Educational Needs and Disabilities (SEND)	-	(56)	56	-
Rands Educational Foundation (RANDS)	1,250	(1,253)	3	-
	<u>1,250</u>	<u>(1,736)</u>	<u>486</u>	<u>-</u>
TOTAL FUNDS	<u>112,427</u>	<u>(9,941)</u>	<u>-</u>	<u>102,486</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,700	(61,905)	(8,205)
Restricted funds			
Income Deprivation Affecting Children Index (IDACI)	749	(1,176)	(427)
Special Educational Needs and Disabilities (SEND)	250	(306)	(56)
Rands Educational Foundation (RANDS)	1,250	(2,503)	(1,253)
Hertfordshire County Council (HCC)	118,356	(118,356)	-
Early Years Pupil Premium (EYPP)	1,932	(1,932)	-
	<u>122,537</u>	<u>(124,273)</u>	<u>(1,736)</u>
TOTAL FUNDS	<u>176,237</u>	<u>(186,178)</u>	<u>(9,941)</u>

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	112,889	(634)	(1,078)	111,177
Restricted funds				
Income Deprivation Affecting Children Index (IDACI)	-	(727)	727	-
Special Educational Needs and Disabilities (SEND)	-	(351)	351	-
Rands Educational Foundation (RANDS)	-	1,250	-	1,250
	-	172	1,078	1,250
TOTAL FUNDS	<u>112,889</u>	<u>(462)</u>	<u>-</u>	<u>112,427</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,733	(36,367)	(634)
Restricted funds			
Income Deprivation Affecting Children Index (IDACI)	697	(1,424)	(727)
Special Educational Needs and Disabilities (SEND)	500	(851)	(351)
Rands Educational Foundation (RANDS)	1,250	-	1,250
Hertfordshire County Council (HCC)	114,108	(114,108)	-
Early Years Pupil Premium (EYPP)	1,549	(1,549)	-
	118,104	(117,932)	172
TOTAL FUNDS	<u>153,837</u>	<u>(154,299)</u>	<u>(462)</u>

Unrestricted funds

General - These are general funds held for the running of Pirton Pre-School.

Restricted funds

The five restricted funds account for money received re IDACI, SEND, RANDS, HCC and EYPP. All funds are utilised for the purposes stated and all had been fully utilised as at 31 August 2023.

PIRTON PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

14. MOVEMENT IN FUNDS - continued

The funds are:

IDACI - Income Deprivation Affecting Children Index

SEND - Special Educational Needs and Disabilities

RANDS - Rand's Educational Foundation

HCC - Hertfordshire County Council

EYPP - Early Years Pupil Premium

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **01/09/2021** Period start date To **31/08/2022** Period end date

Charity name: **Pirton Pre-School**

Charity registration number: **1139758**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Offering appropriate play, education and care facilities and training courses. Together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children whatever the race, culture, religion means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have viewed the guidance issued regarding public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Dunelm (Soft Furnishings)
		Ltd -

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Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Plan for an extension to the pre-school using S106 funding have been abandoned due to cost. The S106 funding would only cover 50% of the total cost. Uncertainly over an increased wage cost and rising inflation means we feel we need to keep more money in reserve. Changes to the Early Years foundation framework were embedded into policy and practice. This early adoption led to supporting county wide initiatives to influence other Early Years providers. Staff of the Charity are constantly training to offer improved benefits including safeguarding, Special Educational Needs support and Autism Spectrum Disorder Training. All this has embedded the Charity in the heart of the community and provides a solid foundation for the children to grow and learn in a safe setting.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Dunelm (Soft Furnishings) Ltd -

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	A small loss was seen due to essential work required to be carried out on the Pre-School building and an increase in wage costs
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity recognises that its services will be required more in future years due to population growth and this will require development activities which will include building works. Inline with early alliance recommendation we are aiming to hold 3-6-months of wage costs in reserve
Amount of reserves held	Para 1.22	~£45,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	Dunelm (Soft Furnishings) Ltd

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A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution approved by the Early Years Alliance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election to post at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

--	--	--

Reference and Administrative details

Charity name	Pirton Pre-School
Other name the charity uses	
Registered charity number	1139758
Charity's principal address	Pirton Pre-School High Street Pirton Hitchin SG5 3PS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anne Fryer	Chair		
2	Andrew Pryn	Treasurer		
3	Autumn Pritchard-Bennett	Secretary		
4	Samantha Stanton			
5	Adelaide Morrow			
6				

Corporate trustees - names of the directors at the date the report was approved

Director name		
Anne Fryer		
Andrew Pryn		
Autumn Pritchard-Bennett		
Samantha Stanton		
Sarah Dyer		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
	(Soft	
	Furnis	
	hings)	

Dunelm
(Soft Furnishings)
Ltd -
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Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

J Muldoon

Full name(s)

James Muldoon

New to role in Oct-22 so does not appear in list of names above

**Position (eg
Secretary, Chair, etc)**

Treasurer

Date

30/06/2023

Company registration number 7407356 (England and Wales)

PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

PIRTON PRE-SCHOOL COMPANY LIMITED BY GUARANTEE COMPANY INFORMATION

Directors	Autumn Pritchard-Barrett Andrew Pryn Sarah Dyer Melnisha Davids Anya Keshishian James Muldoon Hannah Venables Michelle Conquest	(Appointed 1 December 2021) (Appointed 10 October 2022) (Appointed 20 October 2022) (Appointed 20 October 2022) (Appointed 20 October 2022) (Appointed 20 October 2022)
Secretary	Autumn Pritchard-Barrett	
Company number	7407356	
Registered office	High Street Pirton Hitchin Herts. SG5 3PS	
Accountants	McBain and Co. 9 Bunyan Close Pirton, Hitchin Herts. SG5 3RE	
Business address	High Street Pirton Hitchin Herts. SG5 3PS	
Bankers	Santander PLC Bridle Road Bootle Merseyside L30 4GB	

PIRTON PRE-SCHOOL COMPANY LIMITED BY GUARANTEE CONTENTS

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Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5 - 8

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT**
FOR THE YEAR ENDED 31 AUGUST 2022

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

Principal activities

The principal activity of the company continued to be that of the provision of pre-school education and care for 2 to 5 year olds.

The company is registered with the Charities Commission number 1139758.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Anne Fryer	(Resigned 20 October 2022)
Adelaide Morrow	(Resigned 17 November 2021)
Samantha Stanton	(Resigned 20 October 2022)
Autumn Pritchard-Barrett	
Andrew Pryn	
Sarah Dyer	(Appointed 1 December 2021)
Melnisha Davids	(Appointed 10 October 2022)
Anyia Keshishian	(Appointed 20 October 2022)
James Muldoon	(Appointed 20 October 2022)
Hannah Venables	(Appointed 20 October 2022)
Michelle Conquest	(Appointed 20 October 2022)

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

James Muldoon

.....

Director

19 May 2023

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION
OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF PIRTON PRE-
SCHOOL FOR THE YEAR ENDED 31 AUGUST 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pirton Pre-School for the year ended 31 August 2022 set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Pirton Pre-School, as a body, in accordance with the terms of our engagement letter dated 30 May 2013. Our work has been undertaken solely to prepare for your approval the financial statements of Pirton Pre-School and state those matters that we have agreed to state to the Board of Directors of Pirton Pre-School, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pirton Pre-School and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Pirton Pre-School has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Pirton Pre-School. You consider that Pirton Pre-School is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pirton Pre-School. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

McBain and Co.

.....
Accountants

19 May 2023

9 Bunyan Close
Pirton, Hitchin
Herts.
SG5 3RE

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2021 £
Income		153,364	136,543
Cost of sales		(9,844)	(10,085)
Gross surplus		143,520	126,458
Administrative expenses		(144,455)	(131,565)
Operating deficit		(935)	(5,107)
Interest receivable and similar income		473	273
Deficit before taxation		(462)	(4,834)
Tax on deficit	6	-	-
Deficit for the financial year		(462)	(4,834)

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 AUGUST 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		1,608		2,638
Current assets					
Debtors	8	1,462		1,079	
Cash at bank and in hand		112,559		112,466	
		<u>114,021</u>		<u>113,545</u>	
Creditors: amounts falling due within one year	9	<u>(3,202)</u>		<u>(3,294)</u>	
Net current assets			110,819		110,251
Net assets			<u>112,427</u>		<u>112,889</u>
Reserves					
Income and expenditure account			112,427		112,889
Members' funds			<u>112,427</u>		<u>112,889</u>

For the financial year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 board of directors and authorised for issue on 19 May 2023 and are signed on its behalf by:

Andrew Pryn
.....
Director

James Muldoon
.....
Director

Company Registration No. 7407356

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies

Company information

Pirton Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is High Street, Pirton, Hitchin, Herts., SG5 3PS.

The company is registered with the Charities Commission number 1139758.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. 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 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 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, fittings & equipment	33% straight line
Computer equipment	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 credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies (Continued)

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

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

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	10	9

4 Insurance

The level of insurance cover has been agreed with the insurance broker and is thought to be sufficient.

5 Fire safety

There is a fire alarm system, emergency lighting and fire extinguishers installed in the building. Automatic heat detection units are installed. Contracts are in place for maintenance of all fire safety equipment.

6 Taxation

The company is a registered charity, number 1139758, and therefore is exempt from corporation taxation as all income reported is solely as a result of its charitable activities and purposes.

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

7 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 September 2021	14,607
Additions	774
At 31 August 2022	15,381
Depreciation and impairment	
At 1 September 2021	11,969
Depreciation charged in the year	1,804
At 31 August 2022	13,773
Carrying amount	
At 31 August 2022	1,608
At 31 August 2021	2,638

8 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	1,462	1,079

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Taxation and social security	2,212	1,697
Deferred income	-	295
Accruals and deferred income	990	1,302
	3,202	3,294

10 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
PIRTON PRE-SCHOOL

On accounts for the year
ended

31 AUGUST 2022

Charity no
(if any)

1139758

Set out on pages

1 TO 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 30/06/2023

Name:

IAN MCBAIN

Relevant professional
qualification(s) or body
(if any):

Address:	9 BUNYAN CLOSE, PIRTON, HITCHIN, SG5 3RE

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/09/2020 **Period start date** **To** 31/08/2021 **Period end date**

Charity name: Pirton Pre-School

Charity registration number: 1139758

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Offering appropriate play, education and care facilities and training courses. Together with the right of parents to take responsibility for and to become involved in the activities of such groups ensuring that such groups offer opportunities for all children whatever the race, culture, religion means or ability. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have viewed the guidance issued regarding public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
	Para 1.38	

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Charity successfully worked to implement the National "Closing the Gap" agenda in Early Years in order to support disadvantaged or vulnerable children which was estimated to have increase due to the pandemic. Changes to the Early Years foundation framework were embedded into policy and practice. This early adoption led to supporting county wide initiatives to influence other Early Years providers. Staff of the Charity are constantly training to offer improved benefits including safeguarding, Special Educational Needs support and Autism Spectrum Disorder Training. All this has embedded the Charity in the heart of the community and provides a solid foundation for the children to grow and learn in a safe setting.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Even with the pandemic affecting the FY20/21 the Charity remained on a firm footing. A small loss was seen due to essential work required to be carried out on the Pre-School building.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity recognises that its services will be required more in future years due to population growth and this will require development activities which will include building works. Some of this cost will look to be funded by grants but the Charity is holding reserves to support this future development.
Amount of reserves held	Para 1.22	~£85,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the	Para 1.46	

charity		
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution approved by the Early Years Alliance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election to post at AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Pirton Pre-School
Other name the charity uses	
Registered charity number	1139758

Charity's principal address	Pirton Pre-School High Street Pirton Hitchin SG5 3PS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anne Fryer	Chair		
2	Andrew Pryn	Treasurer	01/08/2021-31/08/2021	
3	Tom Park	Treasurer	01/09/2020-01/08/2021	
6	Autumn Pritchard-Bennett	Secretary		
7	Samantha Stanton			
8	Adelaide Morrow			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
Anne Fryer		
Andrew Pryn		
Autumn Pritchard-Bennett		
Samantha Stanton		
Sarah Dyer		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

A Pryn

Full name(s)

Andrew Pryn

**Position (eg
Secretary, Chair, etc)**

Treasurer

Date

17/06/2022

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021**

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021**

		2021		2020
	£	£	£	£
Income				
Pupil fees received		28,121		18,177
Funding - Herts CC		104,686		120,871
Fundraising		1,206		957
Other income		825		654
Grants received - designated funds		455		-
Grants received - general		1,250		1,250
		<u>136,543</u>		<u>141,909</u>
Cost of sales				
Consumables	2,785		2,347	
Direct costs	7,250		5,775	
Staff uniforms	50		252	
	<u> </u>	(10,085)	<u> </u>	(8,374)
Gross surplus		<u>126,458</u>		<u>133,535</u>
Other operating income				
Government grants receivable and released		-		10,000
Administrative expenses		<u>(131,565)</u>		<u>(117,039)</u>
Operating (deficit)/surplus		<u>(5,107)</u>		<u>26,496</u>
Investment revenues				
Bank interest received	273		444	
	<u> </u>	273	<u> </u>	444
(Deficit)/surplus before taxation		<u><u>(4,834)</u></u>		<u><u>26,940</u></u>

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
Administrative expenses		
Wages and salaries	108,806	96,596
Social security costs	1,473	1,695
Staff welfare	340	354
Staff training	816	654
Staff pension costs defined contribution	1,853	1,488
Rent	1,830	1,611
Rates	852	1,446
Cleaning	1,266	1,135
Power, light and heat	1,961	1,800
Property repairs and maintenance	5,634	3,887
Insurances	1,213	1,206
Computer running costs	540	554
Legal and professional fees	612	612
Accountancy	640	640
Printing and stationery	669	423
Advertising	63	65
Telecommunications	734	650
Sundry expenses	14	14
Depreciation	2,249	2,209
	131,565	117,039

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
CORPORATION TAX COMPUTATION
FOR THE YEAR ENDED 31 AUGUST 2021**

	£
Deficit before taxation	(4,834)
Add: Depreciation	2,249
Less: Capital allowances	(1,662)
ADJUSTED LOSS FOR THE YEAR	(4,247)
Charitable status exemption	-
LOSSES CARRIED FORWARD	4,247

The company is a registered charity, number 1139758, and therefore is exempt from corporation tax as all income reported is solely as a result of its charitable activities and purposes.

CAPITAL ALLOWANCES COMPUTATION

	Equipment £	Total allowances £
W.D.V. B/fwd	-	
Additions	1,662	
A.I.A. - 100%	(1,662)	1,662
W.D.V. C/fwd	-	

DIRECTORS' REMUNERATION

	£
Anne Fryer	-
Adelaide Morrow	-
Samantha Stanton	-
Autumn Pritchard-Barrett	-
Andrew Prynn	-
	-



Section A

Independent Examiner's Report

**Report to the
trustees/ members
of**

Charity Name
PIRTON PRE-SCHOOL

**On accounts for the
year ended**

31 AUGUST 2021

**Charity
no (if
any)**

1139758

Set out on pages

1 TO 2

(remember to include the page numbers of additional sheets)

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's
statement**

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

- ☐ the accounting records were not kept in accordance with section 130 of the Charities Act; or
- ☐ the accounts did not accord with the accounting records; or
- ☐ the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

20/06/2022

Name: IAN MCBAIN

Relevant professional qualification(s) or body (if any):

Address: 9 BUNYAN CLOSE, PIRTON, HITCHIN, SG5 3RE

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2020**

PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2020

		2020		2019
	£	£	£	£
Income				
Pupil fees received		18,177		44,219
Funding - Herts CC		120,871		93,961
Fundraising		957		3,700
Other income		654		3,714
Grants received - designated funds		-		2,182
Grants received - general		1,250		1,250
		<u>141,909</u>		<u>149,026</u>
Cost of sales				
Consumables	2,348		3,121	
Direct costs	5,775		8,523	
Staff uniforms	252		168	
	<u></u>	(8,375)	<u></u>	(11,812)
Gross surplus		<u>133,534</u>		<u>137,214</u>
Other operating income				
Government grants receivable and released		10,000		-
Administrative expenses		<u>(117,038)</u>		<u>(113,710)</u>
Operating surplus		<u>26,496</u>		<u>23,504</u>
Investment revenues				
Bank interest received	444		595	
	<u>444</u>		<u>595</u>	
Surplus before taxation		<u><u>26,940</u></u>		<u><u>24,099</u></u>

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020	2019
	£	£
Administrative expenses		
Wages and salaries	96,596	94,081
Social security costs	1,695	1,112
Staff welfare	354	760
Staff training	654	1,383
Staff pension costs defined contribution	1,488	1,186
Rent	1,611	-
Rates	1,446	2,149
Cleaning	1,135	1,138
Power, light and heat	1,800	1,848
Property repairs and maintenance	3,887	3,013
Premises insurance	1,206	1,190
Computer running costs	554	715
Legal and professional fees	612	1,345
Accountancy	640	640
Printing and stationery	423	954
Advertising	65	155
Telecommunications	650	225
Sundry expenses	13	11
Depreciation	2,209	1,805
	117,038	113,710

**PIRTON PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE
CORPORATION TAX COMPUTATION**

FOR THE YEAR ENDED 31 AUGUST 2020

	£
Surplus before taxation	26,940
Add: Depreciation	2,209
Less: Capital allowances	(1,080)
ADJUSTED PROFIT FOR THE YEAR	28,069
Charitable status exemption	(28,069)
PROFITS CHARGEABLE TO TAX	-

The company is a registered charity, number 1139758, and therefore is exempt from corporation taxation as all income reported is solely as a result of its charitable activities and purposes.

CAPITAL ALLOWANCES COMPUTATION

	Equipment £	Total allowances £
W.D.V. B/fwd	-	
Additions	1,080	
A.I.A. - 100%	(1,080)	1,080
W.D.V. C/fwd	-	

DIRECTORS' REMUNERATION

	£
Anne Fryer	-
Thomas Park	-
Adelaide Morrow	-
Samantha Stanton	-
Sarah Biancardi	-
Autumn Pritchard-Barrett	-
	-