

PAVILION PRE SCHOOL

England & Wales · Charity number 1140059

Details

Status Registered

Legal form Trust

Registered 2011-01-26

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

Contact

Address Pavilion Preschool
St Michaels CE School
Aughton
Ormskirk
Lancashire
L39 5DG

Phone 01695423295

Email pavilionpreschool@btinternet.com

Website www.pavilionpreschoolaughton.org

Activities

Objects: THE TRUSTEES SHALL HOLD THE TRUST FUND AND ITS INCOME UPON TRUST TO APPLY THEM FOR THE FOLLOWING OBJECTS ("THE OBJECTS") IN AUGHTON AND THE SURROUNDING DISTRICT (HEREINAFTER REFERRED TO AS "THE AREA OF BENEFIT"):-(A) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE (B) TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE EDUCATIONAL, DEVELOPMENTAL AND OTHER NEEDS OF THEIR CHILDREN

Activities: Providing facilities for the daily care, recreation and education of children under statutory school age. Enhancing the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of the children.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** AUGHTON
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£168,189	£159,825	-	-
2024-08-31	£145,743	£141,888	-	-
2023-08-31	£122,870	£129,425	-	-
2022-08-31	£128,102	£120,729	-	-
2021-08-31	£120,246	£94,561	-	-
2020-08-31	£100,223	£95,604	-	-

Trustees

Name	Role	Appointed
PATRICIA KNOWLES	Chair	
ANGELA MARY ANDERSON		2015-03-20
BARBARA STUBLEY		

PAVILION PRE SCHOOL

England & Wales - Charity number 1140059

Accounts

Pavilion Pre School

Charity Number: 1140059

Financial Statements

for the year ended 31st August 2025

Pavilion Pre School

Organisation Information

Organisation Name: Pavilion Pre School

Charity Number: 1140059

Governing Document: Trust Deed dated 4th August 2010

Registered Office: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Principal Business Address: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Trustees: Mrs B Stubley
Mrs P Knowles
Mrs A M Anderson

Manager: Mrs J Hennessy

Bankers: Santander UK plc
Bridle Road
Bootle
L30 4GB

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Pavilion Pre School

Trustees' Annual Report for the year ended 31st August 2025

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

Reference and administrative details

The details are as set out on page 1.

The organisation became registered with the Charity Commission on 26th January 2011.

Trustees

The trustees who served during the year are as stated below:

Mrs B Stublely
Mrs P Knowles
Mrs A M Anderson

Structure, Governance and Management

Governing document

The organisation is governed by its Trust Deed dated 4th August 2010

Appointment of Trustees

The trustees are appointed by the charity in accordance with the Trust Deed.

Trustee induction and training

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Organisation

The day to day management of the charity is delegated by the trustees to the manager, Mrs J Hennessy, who reports to the trustees on a regular basis. The trustees meet on a regular basis to discuss the activities of the charity and make appropriate policy decisions as and when required.

Connected Organisations

Although the charity has a close working relationship with St Michael's Church of England Primary School, as they are situated in the school grounds, they are not, however, "related" parties.

Risk management

The organisation has reviewed their policies and systems have been established to mitigate those major risks to which the organisation is exposed. In particular with regard to Health and Safety, and Child Protection, suitable people have been identified to become the relevant officers.

Objective and activities

The objects of the organisation are:

- a) To provide the necessary facilities for the daily care, recreation and education of children under statutory school age.
- b) To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.

Achievements and performance during the year

During the year we focused on maintaining quality and continuing to develop our staff team. We did not make any significant purchases, but we invested in training. One staff member completed the Early Years Professional Professional Development Programme (EYPDP). All staff continued with their mandatory training and 2 members of staff attended a phonics course which has now been successfully introduced across the nursery. Most of the team also completed Welcomm training to help strengthen our support for children/s speech and language, which is an identified area of need within our local community. We also took part in a mock Ofsted inspection to help us reflect on our practice and prepare for future inspections.

Financially we were pleased to remain stable. Increased numbers of two year olds helped improve our income and we are aiming to build on this in coming year.

Pavilion Pre School

Trustees' Annual Report for the year ended 31st August 2025 (continued)

Financial Review

Results for the year

The results for the year are set out on page 5.

Plans for future periods

This coming year we are looking to improve staff facilities and also to replace flooring/furnishings to benefit all members of Pavilion.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on salaries and other expenditure and receiving resources through childcare fees and grants that provide funding. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st August 2025 would be £159,000 (2024: £142,000). Whilst the unrestricted reserves are only £101,430 (2024: £93,066) the trustees are looking at ways to increase them.

Investment powers and policy

Under the Constitution, the charity has the power to invest in any way the trustees wish.

Public Interest Statement

When planning our activities for the year, the trustees, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on the 20th April 2026 and signed on it's behalf by

.....
Mrs B Stublely

Pavilion Pre School

Independent Examiner's Report to the Trustees of Pavilion Pre School

I report to the trustees on my examination of the accounts of Pavilion Pre School (the trust) for the year ended 31st August 2025 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the trust 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 giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

20th April 2026

Pavilion Pre School

Statement of Financial Activities for the year ended 31st August 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
Income from:					
Charitable activities	4	167,389	800	168,189	144,412
Other trading activities	2	0	0	0	577
Investments	3	0	0	0	754
TOTAL INCOME		<u>167,389</u>	<u>800</u>	<u>168,189</u>	<u>145,743</u>
EXPENDITURE ON:					
Charitable activities	5	159,025	800	159,825	141,888
TOTAL EXPENDITURE		<u>159,025</u>	<u>800</u>	<u>159,825</u>	<u>141,888</u>
NET INCOME/(EXPENDITURE)		8,364	0	8,364	3,855
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>8,364</u>	<u>0</u>	<u>8,364</u>	<u>3,855</u>
Balances brought forward at 1st September 2024		93,066	0	93,066	89,211
Total funds carried forward at 31st August 2025		<u>101,430</u>	<u>0</u>	<u>101,430</u>	<u>93,066</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Balance Sheet at 31st August 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets		0	0
CURRENT ASSETS			
Debtors - Amounts owed by parents		325	421
Bank Balances		103,698	94,215
Cash in Hand		132	151
		Total current assets	94,787
		104,155	94,787
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	2,725	1,721
NET CURRENT ASSETS		101,430	93,066
TOTAL NET ASSETS		101,430	93,066
FUNDS OF THE CHARITY			
Unrestricted Income Funds		101,430	93,066
Restricted Income Funds		0	0
TOTAL CHARITY FUNDS		101,430	93,066

Approved by the Trustees on 20th April 2026 and signed on its behalf by:

.....
Mrs B Stubley

.....
Mrs P Knowles

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2025

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 - FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the organisation that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Activities

Activities comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and depreciation

All equipment, fixtures and fittings with an original cost of less than £20,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustee's control.

Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than simply a matter of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2025**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
INCOME FROM:						
2 Other trading activities						
Fund raising events	0	0	0	577	0	577
	<u>0</u>	<u>0</u>	<u>0</u>	<u>577</u>	<u>0</u>	<u>577</u>
3 Investments						
Bank interest received	0	0	0	754	0	754
	<u>0</u>	<u>0</u>	<u>0</u>	<u>754</u>	<u>0</u>	<u>754</u>
4 Charitable activities						
Pre School Childcare fees	28,659	0	28,659	31,868	0	31,868
Lancashire County Council - general	138,630	0	138,630	108,844	0	108,844
Grants:						
Student Placements	100	0	100	0	0	0
SEN Support	0	800	800	0	3,700	3,700
	<u>167,389</u>	<u>800</u>	<u>168,189</u>	<u>140,712</u>	<u>3,700</u>	<u>144,412</u>
EXPENDITURE ON:						
5 Charitable activities						
Wages & salaries	132,126	800	132,926	116,595	3,700	120,295
Employers Pension Costs	2,142	0	2,142	2,056	0	2,056
Rent and Utility Costs	1,400	0	1,400	1,400	0	1,400
Rates & Water	653	0	653	424	0	424
Light and Heat	1,661	0	1,661	2,203	0	2,203
Insurance	1,719	0	1,719	1,555	0	1,555
Telephone	1,593	0	1,593	978	0	978
Gardening	750	0	750	645	0	645
Repairs and maintenance	719	0	719	598	0	598
Craft materials,resources, activities & equipment	2,557	0	2,557	2,966	0	2,966
Printing, postage & stationery	1,466	0	1,466	712	0	712
Refreshments	1,489	0	1,489	1,340	0	1,340
Staff training	1,974	0	1,974	771	0	771
Cleaning and waste disposal	2,416	0	2,416	1,507	0	1,507
Advertising	128	0	128	118	0	118
Professional Fees	2,434	0	2,434	1,215	0	1,215
Registration Fees	255	0	255	155	0	155
Accountancy & Independent Examiner's Fees	1,080	0	1,080	1,032	0	1,032
Sundries	2,463	0	2,463	1,918	0	1,918
	<u>159,025</u>	<u>800</u>	<u>159,825</u>	<u>138,188</u>	<u>3,700</u>	<u>141,888</u>

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2025

6 Net incoming resources	2025	2024
	£	£
Net incoming resources is stated after charging:		
Staff costs (see note 7)	135,068	122,351
Accountancy & Independent Examiner's Fees	<u>1,080</u>	<u>1,032</u>

7 Staff Costs	2025	2024
	£	£
Wages and Salaries	130,424	120,295
Employers National Insurance	2,502	0
Pension Costs	2,142	2,056
	<u>135,068</u>	<u>122,351</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2025	2024
Administration	0	0
Childcare & project workers	9	8
	<u>9</u>	<u>8</u>

During the year the organisation employed members of staff as detailed above. None (2024:None) of whom earned more than £60,000 p.a.

8 Liabilities: Amounts falling due within one year	2025	2024
	£	£
Trade creditors and accruals	2,725	1,721
	<u>2,725</u>	<u>1,721</u>

9 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
Fixed Assets	0	0	0
Current Assets	104,155	0	104,155
Current Liabilities	(2,725)	0	(2,725)
Liabilities after more than one year	0	0	0
Fund Balance	<u>101,430</u>	<u>0</u>	<u>101,430</u>

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2025

10 Movement on funds

	At 1-Sep-24	Incoming Resources	Outgoing Resources	Transfers	At 31-Aug-25
<u>Unrestricted Funds</u>					
General Fund	93,066	167,389	(159,025)	0	101,430
Total Unrestricted funds	<u>93,066</u>	<u>167,389</u>	<u>(159,025)</u>	<u>0</u>	<u>101,430</u>
<u>Restricted Funds</u>					
SEN Fund	0	800	(800)	0	0
Total Restricted Funds	<u>0</u>	<u>800</u>	<u>(800)</u>	<u>0</u>	<u>0</u>
Total Funds	<u>93,066</u>	<u>168,189</u>	<u>(159,825)</u>	<u>0</u>	<u>101,430</u>

11 Fund Details

Details of the various funds held by the organisation are as follows:

Name of fund	Description, nature and purpose of the fund
<u>Unrestricted funds</u>	
General Fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
SEN Fund	This fund provides for the extra staff time aimed at helping children with Special Educational Needs.

12 Contingent liabilities

The charity had no contingent liabilities at 31st August 2025 (2024:None).

13 Capital commitments

The charity had no capital commitments at 31st August 2025 (2024: None) either contracted for or authorised by the trustees but not contracted for.

PAVILION PRE SCHOOL

England & Wales - Charity number 1140059

Accounts

Pavilion Pre School

Charity Number: 1140059

Financial Statements

for the year ended 31st August 2024

Pavilion Pre School

Organisation Information

Organisation Name: Pavilion Pre School

Charity Number: 1140059

Governing Document: Trust Deed dated 4th August 2010

Registered Office: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Principal Business Address: Pavilion Pre School
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Ormskirk
L39 5DG

Trustees: Mrs B Stubley
Mrs P Knowles
Mrs A M Anderson

Manager: Mrs J Hennessy

Bankers: Santander UK plc
Bridle Road
Bootle
L30 4GB

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Pavilion Pre School

Trustees' Annual Report for the year ended 31st August 2024

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

Reference and administrative details

The details are as set out on page 1.

The organisation became registered with the Charity Commission on 26th January 2011.

Trustees

The trustees who served during the year are as stated below:

Mrs B Stublely
Mrs P Knowles
Mrs A M Anderson

Structure, Governance and Management

Governing document

The organisation is governed by its Trust Deed dated 4th August 2010

Appointment of Trustees

The trustees are appointed by the charity in accordance with the Trust Deed.

Trustee induction and training

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Organisation

The day to day management of the charity is delegated by the trustees to the manager, Mrs J Hennessy, who reports to the trustees on a regular basis. The trustees meet on a regular basis to discuss the activities of the charity and make appropriate policy decisions as and when required.

Connected Organisations

Although the charity has a close working relationship with St Michael's Church of England Primary School, as they are situated in the school grounds, they are not, however, "related" parties.

Risk management

The organisation has reviewed their policies and systems have been established to mitigate those major risks to which the organisation is exposed. In particular with regard to Health and Safety, and Child Protection, suitable people have been identified to become the relevant officers.

Objective and activities

The objects of the organisation are:

- a) To provide the necessary facilities for the daily care, recreation and education of children under statutory school age.
- b) To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.

Achievements and performance during the year

This year we have lengthened the hours we are open, now providing Wraparound am and pm. Numbers at present are low for this facility but we have continued to provide this.

Improvements have been made to the building. One member of staff has obtained a Level 3 SENCO qualification and another has completed the Early Years Professional Development Programme.

Pavilion Pre School

Trustees' Annual Report for the year ended 31st August 2024 (continued)

Financial Review

Results for the year

The results for the year are set out on page 5.

Plans for future periods

Despite rising utility costs, next year we hope to develop the meadow, provide new flooring and equipment for the nursery. We should also complete the Quality Award. Two members of staff on apprenticeship schemes will obtain their Level 3 qualification.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on salaries and other expenditure and receiving resources through childcare fees and grants that provide funding. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st August 2024 would be £142,000 (2023: £129,000). Whilst the unrestricted reserves are only £93,066 (2023: £89,211) the trustees are looking at ways to increase them.

Investment powers and policy

Under the Constitution, the charity has the power to invest in any way the trustees wish.

Public Interest Statement

When planning our activities for the year, the trustees, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on the 8th April 2025 and signed on it's behalf by

.....
Mrs B Stubleby

Pavilion Pre School

Independent Examiner's Report to the Trustees of Pavilion Pre School

I report to the trustees on my examination of the accounts of Pavilion Pre School (the trust) for the year ended 31st August 2024 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the trust 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 giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

8th April 2025

Pavilion Pre School

**Statement of Financial Activities
for the year ended 31st August 2024**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2024 £	2023 £
Income from:					
Charitable activities	4	140,712	3,700	144,412	121,550
Other trading activities	2	577	0	577	923
Investments	3	754	0	754	397
TOTAL INCOME		<u>142,043</u>	<u>3,700</u>	<u>145,743</u>	<u>122,870</u>
EXPENDITURE ON:					
Charitable activities	5	138,188	3,700	141,888	129,425
TOTAL EXPENDITURE		<u>138,188</u>	<u>3,700</u>	<u>141,888</u>	<u>129,425</u>
NET INCOME/(EXPENDITURE)		3,855	0	3,855	(6,555)
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>3,855</u>	<u>0</u>	<u>3,855</u>	<u>(6,555)</u>
Balances brought forward at 1st September 2023		89,211	0	89,211	95,766
Total funds carried forward at 31st August 2024		<u>93,066</u>	<u>0</u>	<u>93,066</u>	<u>89,211</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Balance Sheet at 31st August 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets		0	0
CURRENT ASSETS			
Debtors - Amounts owed by parents		421	275
Bank Balances		94,215	92,380
Cash in Hand		151	0
Total current assets		<u>94,787</u>	<u>92,655</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	1,721	3,444
NET CURRENT ASSETS		<u>93,066</u>	<u>89,211</u>
TOTAL NET ASSETS		<u><u>93,066</u></u>	<u><u>89,211</u></u>
FUNDS OF THE CHARITY			
Unrestricted Income Funds		93,066	89,211
Restricted Income Funds		0	0
TOTAL CHARITY FUNDS		<u><u>93,066</u></u>	<u><u>89,211</u></u>

Approved by the Trustees on 8th April 2025 and signed on its behalf by:

.....
Mrs B Stubley

.....
Mrs P Knowles

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2024

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 - FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the organisation that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Activities

Activities comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and depreciation

All equipment, fixtures and fittings with an original cost of less than £20,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustee's control.

Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than simply a matter of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2024**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
INCOME FROM:						
2 Other trading activities						
Fund raising events	577	0	577	923	0	923
	<u>577</u>	<u>0</u>	<u>577</u>	<u>923</u>	<u>0</u>	<u>923</u>
3 Investments						
Bank interest received	754	0	754	397	0	397
	<u>754</u>	<u>0</u>	<u>754</u>	<u>397</u>	<u>0</u>	<u>397</u>
4 Charitable activities						
Pre School Childcare fees	31,868	0	31,868	31,213	0	31,213
Lancashire County Council - general	108,844	0	108,844	85,137	0	85,137
Grants:						
Apprentices	0	0	0	0	1,500	1,500
AIS Support	0	3,700	3,700	0	3,700	3,700
	<u>140,712</u>	<u>3,700</u>	<u>144,412</u>	<u>116,350</u>	<u>5,200</u>	<u>121,550</u>
EXPENDITURE ON:						
5 Charitable activities						
Wages & salaries	116,595	3,700	120,295	104,922	5,200	110,122
Employers Pension Costs	2,056	0	2,056	1,266	0	1,266
Rent and Utility Costs	1,400	0	1,400	1,400	0	1,400
Rates & Water	424	0	424	796	0	796
Light and Heat	2,203	0	2,203	619	0	619
Insurance	1,555	0	1,555	1,483	0	1,483
Telephone	978	0	978	923	0	923
Gardening	645	0	645	1,450	0	1,450
Repairs and maintenance	598	0	598	215	0	215
Craft materials,resources, activities & equipment	2,966	0	2,966	1,860	0	1,860
Printing, postage & stationery	712	0	712	949	0	949
Refreshments	1,340	0	1,340	1,132	0	1,132
Staff training	771	0	771	531	0	531
Cleaning and waste disposal	1,507	0	1,507	1,578	0	1,578
Advertising	118	0	118	140	0	140
Professional Fees	1,215	0	1,215	1,153	0	1,153
Registration Fees	155	0	155	398	0	398
Accountancy & Independent Examiner's Fees	1,032	0	1,032	996	0	996
Sundries	1,918	0	1,918	2,414	0	2,414
	<u>138,188</u>	<u>3,700</u>	<u>141,888</u>	<u>124,225</u>	<u>5,200</u>	<u>129,425</u>

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2024

6 Net incoming resources	2024	2023
	£	£
Net incoming resources is stated after charging:		
Staff costs (see note 7)	122,351	111,388
Accountancy & Independent Examiner's Fees	<u>1,032</u>	<u>996</u>

7 Staff Costs	2024	2023
	£	£
Wages and Salaries	120,295	110,122
Employers National Insurance	0	0
Pension Costs	2,056	1,266
	<u>122,351</u>	<u>111,388</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2024	2023
Administration	0	0
Childcare & project workers	8	8
	<u>8</u>	<u>8</u>

During the year the organisation employed members of staff as detailed above. None (2023:None) of whom earned more than £60,000 p.a.

8 Liabilities: Amounts falling due within one year	2024	2023
	£	£
Trade creditors and accruals	1,721	3,444
	<u>1,721</u>	<u>3,444</u>

9 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
Fixed Assets	0	0	0
Current Assets	94,787	0	94,787
Current Liabilities	(1,721)	0	(1,721)
Liabilities after more than one year	0	0	0
Fund Balance	<u>93,066</u>	<u>0</u>	<u>93,066</u>

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2024

10 Movement on funds

	At 1-Sep-23	Incoming Resources	Outgoing Resources	Transfers	At 31-Aug-24
<u>Unrestricted Funds</u>					
General Fund	89,211	142,043	(138,188)	0	93,066
Total Unrestricted funds	<u>89,211</u>	<u>142,043</u>	<u>(138,188)</u>	<u>0</u>	<u>93,066</u>
<u>Restricted Funds</u>					
AIS Fund	0	3,700	(3,700)	0	0
Total Restricted Funds	<u>0</u>	<u>3,700</u>	<u>(3,700)</u>	<u>0</u>	<u>0</u>
Total Funds	<u>89,211</u>	<u>145,743</u>	<u>(141,888)</u>	<u>0</u>	<u>93,066</u>

11 Fund Details

Details of the various funds held by the organisation are as follows:

Name of fund	Description, nature and purpose of the fund
--------------	---

Unrestricted funds

General Fund	Any monies not included in any other fund.
--------------	--

Restricted funds

AIS Fund	This fund provides for the extra staff time aimed at helping children with Special Educational Needs.
----------	---

12 Contingent liabilities

The charity had no contingent liabilities at 31st August 2024 (2023:None).

13 Capital commitments

The charity had no capital commitments at 31st August 2024 (2023: None) either contracted for or authorised by the trustees but not contracted for.

PAVILION PRE SCHOOL

England & Wales - Charity number 1140059

Accounts

Pavilion Pre School

Charity Number: 1140059

Financial Statements

for the year ended 31st August 2023

Pavilion Pre School

Organisation Information

Organisation Name: Pavilion Pre School

Charity Number: 1140059

Governing Document: Trust Deed dated 4th August 2010

Registered Office: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Principal Business Address: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Trustees: Mrs B Stubley
Mrs P Knowles
Mrs A M Anderson

Manager: Mrs J Hennessy

Bankers: Santander UK plc
Bridle Road
Bootle
L30 4GB

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Pavilion Pre School

Trustees' Annual Report for the year ended 31st August 2022

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

Reference and administrative details

The details are as set out on page 1.

The organisation became registered with the Charity Commission on 26th January 2011.

Trustees

The trustees who served during the year are as stated below:

Mrs B Stublely
Mrs P Knowles
Mrs A M Anderson

Structure, Governance and Management

Governing document

The organisation is governed by its Trust Deed dated 4th August 2010

Appointment of Trustees

The trustees are appointed by the charity in accordance with the Trust Deed.

Trustee induction and training

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Organisation

The day to day management of the charity is delegated by the trustees to the manager, Mrs J Hennessy, who reports to the trustees on a regular basis. The trustees meet on a regular basis to discuss the activities of the charity and make appropriate policy decisions as and when required.

Connected Organisations

Although the charity has a close working relationship with St Michael's Church of England Primary School, as they are situated in the school grounds, they are not, however, "related" parties.

Risk management

The organisation has reviewed their policies and systems have been established to mitigate those major risks to which the organisation is exposed. In particular with regard to Health and Safety, and Child Protection, suitable people have been identified to become the relevant officers.

Objective and activities

The objects of the organisation are:

- a) To provide the necessary facilities for the daily care, recreation and education of children under statutory school age.
- b) To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.

Achievements and performance during the year

Pavilion Preschool has had a successful year with a full complement of staff. Numbers have been lower this year and for this reason we are looking to extend our opening hours. We hope that this will make us more accessible to parents.

Pavilion Pre School**Trustees' Annual Report for the year ended 31st August 2022 (continued)****Financial Review****Results for the year**

The results for the year are set out on page 5.

Plans for future periods

We are hoping to develop part of our meadow to make our own forest area and grow more fruit and vegetables.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on salaries and other expenditure and receiving resources through childcare fees and grants that provide funding. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st August 2023 would be £129,000 (2022: £120,000). Whilst the unrestricted reserves are only £89,211 (2022: £95,766) the trustees are looking at ways to increase them.

Investment powers and policy

Under the Constitution, the charity has the power to invest in any way the trustees wish.

Public Interest Statement

When planning our activities for the year, the trustees, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on the 28th June 2024 and signed on it's behalf by

.....
Mrs B Stubleby

Pavilion Pre School

Independent Examiner's Report to the Trustees of Pavilion Pre School

I report to the trustees on my examination of the accounts of Pavilion Pre School (the trust) for the year ended 31st August 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the trust 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 giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

28th June 2024

Pavilion Pre School

Statement of Financial Activities for the year ended 31st August 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2023 £	2022 £
Income from:					
Charitable activities	4	116,350	5,200	121,550	128,071
Other trading activities	2	923	0	923	0
Investments	3	397	0	397	31
TOTAL INCOME		<u>117,670</u>	<u>5,200</u>	<u>122,870</u>	<u>128,102</u>
EXPENDITURE ON:					
Charitable activities	5	124,225	5,200	129,425	120,729
TOTAL EXPENDITURE		<u>124,225</u>	<u>5,200</u>	<u>129,425</u>	<u>120,729</u>
NET INCOME/(EXPENDITURE)		(6,555)	0	(6,555)	7,373
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>(6,555)</u>	<u>0</u>	<u>(6,555)</u>	<u>7,373</u>
Balances brought forward at 1st September 2022		95,766	0	95,766	88,393
Total funds carried forward at 31st August 2023		<u>89,211</u>	<u>0</u>	<u>89,211</u>	<u>95,766</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Balance Sheet at 31st August 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets		0	0
CURRENT ASSETS			
Debtors - Amounts owed by parents		275	1,302
Bank Balances		92,380	96,401
Cash in Hand		0	87
Total current assets		<u>92,655</u>	<u>97,790</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	3,444	2,024
NET CURRENT ASSETS		<u>89,211</u>	<u>95,766</u>
TOTAL NET ASSETS		<u><u>89,211</u></u>	<u><u>95,766</u></u>
FUNDS OF THE CHARITY			
Unrestricted Income Funds		89,211	95,766
Restricted Income Funds		0	0
TOTAL CHARITY FUNDS		<u><u>89,211</u></u>	<u><u>95,766</u></u>

Approved by the Trustees on 28th June 2024 and signed on its behalf by:

.....
Mrs B Stubley

.....
Mrs P Knowles

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2023

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 - FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the organisation that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Activities

Activities comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and depreciation

All equipment, fixtures and fittings with an original cost of less than £20,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustee's control.

Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than simply a matter of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2023**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
INCOME FROM:						
2 Other trading activities						
Fund raising events	923	0	923	0	0	0
	<u>923</u>	<u>0</u>	<u>923</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 Investments						
Bank interest received	397	0	397	31	0	31
	<u>397</u>	<u>0</u>	<u>397</u>	<u>31</u>	<u>0</u>	<u>31</u>
4 Charitable activities						
Pre School Childcare fees	31,213	0	31,213	39,080	0	39,080
Lancashire County Council - general	85,137	0	85,137	85,715	0	85,715
Grants:						
Apprentices	0	1,500	1,500	0	1,500	1,500
AIS Support	0	3,700	3,700	0	1,776	1,776
	<u>116,350</u>	<u>5,200</u>	<u>121,550</u>	<u>124,795</u>	<u>3,276</u>	<u>128,071</u>
EXPENDITURE ON:						
5 Charitable activities						
Wages & salaries	104,922	5,200	110,122	96,680	3,276	99,956
Employers Pension Costs	1,266	0	1,266	1,285	0	1,285
Rent and Utility Costs	1,400	0	1,400	1,400	0	1,400
Rates & Water	796	0	796	1,001	0	1,001
Light and Heat	619	0	619	724	0	724
Insurance	1,483	0	1,483	1,440	0	1,440
Telephone	923	0	923	762	0	762
Gardening	1,450	0	1,450	760	0	760
Repairs and maintenance	215	0	215	889	0	889
Craft materials,resources, activities & equipment	1,860	0	1,860	3,285	0	3,285
Printing, postage & stationery	949	0	949	358	0	358
Refreshments	1,132	0	1,132	810	0	810
Staff training	531	0	531	1,647	0	1,647
Cleaning and waste disposal	1,578	0	1,578	1,357	0	1,357
Advertising	140	0	140	0	0	0
Professional Fees	1,153	0	1,153	969	0	969
Registration Fees	398	0	398	377	0	377
Accountancy & Independent Examiner's Fees	996	0	996	924	0	924
Sundries	2,414	0	2,414	2,785	0	2,785
	<u>124,225</u>	<u>5,200</u>	<u>129,425</u>	<u>117,453</u>	<u>3,276</u>	<u>120,729</u>

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2023

6 Net incoming resources	2023	2022
	£	£
Net incoming resources is stated after charging:		
Staff costs (see note 7)	111,388	101,241
Accountancy & Independent Examiner's Fees	996	924

7 Staff Costs	2023	2022
	£	£
Wages and Salaries	110,122	98,128
Employers National Insurance	0	1,828
Pension Costs	1,266	1,285
	111,388	101,241

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2023	2022
Administration	0	0
Childcare & project workers	8	8
	8	8

During the year the organisation employed members of staff as detailed above. None (2022:None) of whom earned more than £60,000 p.a.

8 Liabilities: Amounts falling due within one year	2023	2022
	£	£
Trade creditors and accruals	3,444	2,024
	3,444	2,024

9 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
Fixed Assets	0	0	0
Current Assets	92,655	0	92,655
Current Liabilities	(3,444)	0	(3,444)
Liabilities after more than one year	0	0	0
Fund Balance	89,211	0	89,211

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2023

10 Movement on funds

	At 1-Sep-22	Incoming Resources	Outgoing Resources	Transfers	At 31-Aug-23
<u>Unrestricted Funds</u>					
General Fund	95,766	117,670	(124,225)	0	89,211
Total Unrestricted funds	<u>95,766</u>	<u>117,670</u>	<u>(124,225)</u>	<u>0</u>	<u>89,211</u>
<u>Restricted Funds</u>					
AIS Fund	0	3,700	3,700	0	7,400
Apprentices Fund	0	1,500	(1,500)	0	0
Total Restricted Funds	<u>0</u>	<u>5,200</u>	<u>(5,200)</u>	<u>0</u>	<u>7,400</u>
Total Funds	<u>95,766</u>	<u>122,870</u>	<u>(129,425)</u>	<u>0</u>	<u>96,611</u>

11 Fund Details

Details of the various funds held by the organisation are as follows:

Name of fund	Description, nature and purpose of the fund
<u>Unrestricted funds</u>	
General Fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
AIS Fund	This fund provides for the extra staff time aimed at helping children with Special Educational Needs.
Apprentices Fund	This fund provides funding for the additional costs of employing apprentices.

12 Contingent liabilities

The charity had no contingent liabilities at 31st August 2023 (2022:None).

13 Capital commitments

The charity had no capital commitments at 31st August 2023 (2022: None) either contracted for or authorised by the trustees but not contracted for.

PAVILION PRE SCHOOL

England & Wales - Charity number 1140059

Accounts

Pavilion Pre School

Charity Number: 1140059

Financial Statements

for the year ended 31st August 2022

Organisation Information

Organisation Name: Pavilion Pre School

Charity Number: 1140059

Governing Document: Trust Deed dated 4th August 2010

Registered Office: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Principal Business Address: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Trustees: Mrs B Stubley
Mrs P Knowles
Mrs A M Anderson

Manager: Mrs J Hennessy

Bankers: Santander UK plc
Bridle Road
Bootle
L30 4GB

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Trustees' Annual Report for the year ended 31st August 2022

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

Reference and administrative details

The details are as set out on page 1.

The organisation became registered with the Charity Commission on 26th January 2011.

Trustees

The trustees who served during the year are as stated below:

Mrs B Stubley

Mrs P Knowles

Mrs A M Anderson

Structure, Governance and Management

Governing document

The organisation is governed by its Trust Deed dated 4th August 2010

Appointment of Trustees

The trustees are appointed by the charity in accordance with the Trust Deed.

Trustee induction and training

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Organisation

The day to day management of the charity is delegated by the trustees to the manager, Mrs J Hennessy, who reports to the trustees on a regular basis. The trustees meet on a regular basis to discuss the activities of the charity and make appropriate policy decisions as and when required.

Connected Organisations

Although the charity has a close working relationship with St Michael's Church of England Primary School, as they are situated in the school grounds, they are not, however, "related" parties.

Risk management

The organisation has reviewed their policies and systems have been established to mitigate those major risks to which the organisation is exposed. In particular with regard to Health and Safety, and Child Protection, suitable people have been identified to become the relevant officers.

Objective and activities

The objects of the organisation are:

- a) To provide the necessary facilities for the daily care, recreation and education of children under statutory school age.
- b) To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.

Achievements and performance during the year

For 2021-22 we are happy to have come through the end of the pandemic. We have successfully recruited staff and are now working hard to train the new staff and 2 apprentices up to the standards that we are used to.

Trustees' Annual Report for the year ended 31st August 2022 (continued)Financial ReviewResults for the year

The results for the year are set out on page 5.

Plans for future periods

For the coming year we are looking at developing all areas and streamlining the environment. We are also looking at holding a fund raiser where we have a parent who will match fund.

We are considering changing our opening times to attract more children and looking at ways to raise the profile of the nursery.

This year we celebrate being situated at the school for 25 years.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on salaries and other expenditure and receiving resources through childcare fees and grants that provide funding. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st August 2022 would be £120,000 (2021: £95,000). Whilst the unrestricted reserves are only £95,766 (2021: £88,393) the trustees are looking at ways to increase them.

Investment powers and policy

Under the Constitution, the charity has the power to invest in any way the trustees wish.

Public Interest Statement

When planning our activities for the year, the trustees, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on the 22nd February 2023 and signed on it's behalf by

.....
Mrs B Stubleby

**Independent Examiner's Report to the Trustees of
Pavilion Pre School**

I report to the trustees on my examination of the accounts of Pavilion Pre School (the trust) for the year ended 31st August 2022 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the trust 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 giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

22nd February 2023

Pavilion Pre School

**Statement of Financial Activities
for the year ended 31st August 2022**

	Note	Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2022	2021
		£	£	£	£
Income from:					
Charitable activities	4	124,795	3,276	128,071	120,241
Other trading activities	2	0	0	0	0
Investments	3	31	0	31	5
TOTAL INCOME		<u>124,826</u>	<u>3,276</u>	<u>128,102</u>	<u>120,246</u>
EXPENDITURE ON:					
Charitable activities	5	117,453	3,276	120,729	94,561
TOTAL EXPENDITURE		<u>117,453</u>	<u>3,276</u>	<u>120,729</u>	<u>94,561</u>
NET INCOME/(EXPENDITURE)		7,373	0	7,373	25,685
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>7,373</u>	<u>0</u>	<u>7,373</u>	<u>25,685</u>
Balances brought forward at 1st September 2021		88,393	0	88,393	62,708
Total funds carried forward at 31st August 2022		<u>95,766</u>	<u>0</u>	<u>95,766</u>	<u>88,393</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.

The notes on pages 7 to 10 form part of these accounts.

Balance Sheet at 31st August 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets		0	0
CURRENT ASSETS			
Debtors - Amounts owed by parents		1,302	379
Bank Balances		96,401	91,797
Cash in Hand		87	22
Total current assets		<u>97,790</u>	<u>92,198</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	2,024	3,805
NET CURRENT ASSETS		<u>95,766</u>	<u>88,393</u>
TOTAL NET ASSETS		<u><u>95,766</u></u>	<u><u>88,393</u></u>
FUNDS OF THE CHARITY			
Unrestricted Income Funds		95,766	88,393
Restricted Income Funds		0	0
TOTAL CHARITY FUNDS		<u><u>95,766</u></u>	<u><u>88,393</u></u>

Approved by the Trustees on 22nd February 2023 and signed on its behalf by:

.....
Mrs B Stubley

.....
Mrs P Knowles

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2022

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 - FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the organisation that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Activities

Activities comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and depreciation

All equipment, fixtures and fittings with an original cost of less than £20,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustee's control.

Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than simply a matter of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2022**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £
INCOME FROM:						
2 Other trading activities						
Fund raising events	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 Investments						
Bank interest received	31	0	31	5	0	5
	<u>31</u>	<u>0</u>	<u>31</u>	<u>5</u>	<u>0</u>	<u>5</u>
4 Charitable activities						
Pre School Childcare fees	39,080	0	39,080	41,686	0	41,686
Lancashire County Council - general	85,715	0	85,715	77,945	0	77,945
Donations	0	0	0	610	0	610
Grants:						
Apprentices	0	1,500	1,500	0	0	0
AIS Support	0	1,776	1,776	0	0	0
	<u>124,795</u>	<u>3,276</u>	<u>128,071</u>	<u>120,241</u>	<u>0</u>	<u>120,241</u>
EXPENDITURE ON:						
5 Charitable activities						
Wages & salaries	96,680	3,276	99,956	78,969	0	78,969
Employers Pension Costs	1,285	0	1,285	672	0	672
Rent and Utility Costs	1,400	0	1,400	1,400	0	1,400
Rates & Water	1,001	0	1,001	140	0	140
Light and Heat	724	0	724	777	0	777
Insurance	1,440	0	1,440	1,407	0	1,407
Telephone	762	0	762	580	0	580
Gardening	760	0	760	560	0	560
Repairs and maintenance	889	0	889	321	0	321
Craft materials,resources, activities & equipment	3,285	0	3,285	2,842	0	2,842
Printing, postage & stationery	358	0	358	652	0	652
Refreshments	810	0	810	475	0	475
Staff training	1,647	0	1,647	313	0	313
Cleaning and waste disposal	1,357	0	1,357	1,450	0	1,450
Advertising	0	0	0	354	0	354
Professional Fees	969	0	969	721	0	721
Registration Fees	377	0	377	289	0	289
Accountancy & Independent Examiner's Fees	924	0	924	924	0	924
Sundries	2,785	0	2,785	1,715	0	1,715
	<u>117,453</u>	<u>3,276</u>	<u>120,729</u>	<u>94,561</u>	<u>0</u>	<u>94,561</u>

Notes to the Financial Statements for the year ended 31st August 2022

6 Net incoming resources	2022	2021
	£	£
Net incoming resources is stated after charging:		
Staff costs (see note 7)	101,241	79,641
Accountancy & Independent Examiner's Fees	<u>924</u>	<u>924</u>

7 Staff Costs	2022	2021
	£	£
Wages and Salaries	98,128	76,164
Employers National Insurance	1,828	2,805
Pension Costs	1,285	672
	<u>101,241</u>	<u>79,641</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2022	2021
Administration	0	0
Childcare & project workers	<u>8</u>	<u>7</u>
	<u>8</u>	<u>7</u>

During the year the organisation employed members of staff as detailed above. None (2021:None) of whom earned more than £60,000 p.a.

8 Liabilities: Amounts falling due within one year	2022	2021
	£	£
Trade creditors and accruals	2,024	3,805
	<u>2,024</u>	<u>3,805</u>

9 Analysis of Net Assets by Fund	Unrestricted	Restricted	
	Funds	Funds	Total
Fixed Assets	0	0	0
Current Assets	97,790	0	97,790
Current Liabilities	(2,024)	0	(2,024)
Liabilities after more than one year	0	0	0
Fund Balance	<u>95,766</u>	<u>0</u>	<u>95,766</u>

**Notes to the Financial Statements
for the year ended 31st August 2022**

10 Movement on funds

	At 1-Sep-21	Incoming Resources	Outgoing Resources	Transfers	At 31-Aug-22
<u>Unrestricted Funds</u>					
General Fund	88,393	124,826	(117,453)	0	95,766
Total Unrestricted funds	<u>88,393</u>	<u>124,826</u>	<u>(117,453)</u>	<u>0</u>	<u>95,766</u>
<u>Restricted Funds</u>					
AIS Fund	0	1,776	(1,776)	0	0
Apprentices Fund	0	1,500	(1,500)	0	0
Total Restricted Funds	<u>0</u>	<u>3,276</u>	<u>(3,276)</u>	<u>0</u>	<u>0</u>
Total Funds	<u>88,393</u>	<u>128,102</u>	<u>(120,729)</u>	<u>0</u>	<u>95,766</u>

11 Fund Details

Details of the various funds held by the organisation are as follows:

Name of fund	Description, nature and purpose of the fund
---------------------	--

Unrestricted funds

General Fund	Any monies not included in any other fund.
--------------	--

Restricted funds

AIS Fund	This fund provides for the extra staff time aimed at helping children with Special Educational Needs.
----------	---

Apprentices Fund	This fund provides funding for the additional costs of employing apprentices.
------------------	---

12 Contingent liabilities

The charity had no contingent liabilities at 31st August 2022 (2021:None).

13 Capital commitments

The charity had no capital commitments at 31st August 2022 (2021: None) either contracted for or authorised by the trustees but not contracted for.

PAVILION PRE SCHOOL

England & Wales - Charity number 1140059

Accounts

Pavilion Pre School

Charity Number: 1140059

Financial Statements

for the year ended 31st August 2021

Pavilion Pre School**Organisation Information**

Organisation Name: Pavilion Pre School

Charity Number: 1140059

Governing Document: Trust Deed dated 4th August 2010

Registered Office: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Principal Business Address: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Trustees: Mrs B Stublely
Mrs P Knowles
Mrs A M Anderson

Manager: Mrs J Hennessy

Bankers: Santander UK plc
Bridle Road
Bootle
L30 4GB

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Trustees' Annual Report for the year ended 31st August 2021

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

Reference and administrative details

The details are as set out on page 1.

The organisation became registered with the Charity Commission on 26th January 2011.

Trustees

The trustees who served during the year are as stated below:

Mrs B Stublely
Mrs P Knowles
Mrs A M Anderson

Structure, Governance and Management

Governing document

The organisation is governed by its Trust Deed dated 4th August 2010

Appointment of Trustees

The trustees are appointed by the charity in accordance with the Trust Deed.

Trustee induction and training

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Organisation

The day to day management of the charity is delegated by the trustees to the manager, Mrs J Hennessy, who reports to the trustees on a regular basis. The trustees meet on a regular basis to discuss the activities of the charity and make appropriate policy decisions as and when required.

Connected Organisations

Although the charity has a close working relationship with St Michael's Church of England Primary School, as they are situated in the school grounds, they are not, however, "related" parties.

Risk management

The organisation has reviewed their policies and systems have been established to mitigate those major risks to which the organisation is exposed. In particular with regard to Health and Safety, and Child Protection, suitable people have been identified to become the relevant officers.

Objective and activities

The objects of the organisation are:

- a) To provide the necessary facilities for the daily care, recreation and education of children under statutory school age.
- b) To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.

Achievements and performance during the year

The Nursery has continued to thrive in spite of the challenges thrown up by Covid. This has resulted in staff shortages including some long term sick leave. We have endeavoured to recruit new staff, increasing the number of staff we have to allow for illness.

We continue to have a full complement of children and receive very good feedback from our parents.

Pavilion Pre SchoolTrustees' Annual Report for the year ended 31st August 2021 (continued)Financial ReviewResults for the year

The results for the year are set out on page 5.

Plans for future periods

We are hoping for a calmer, less interrupted year ahead. We have recruited extra staff and hope that we can devote more time to staff training and develop all areas of the nursery.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on salaries and other expenditure and receiving resources through childcare fees and grants that provide funding. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st August 2021 would be £95,000 (2020: £96,000). Whilst the unrestricted reserves are only £88,393 (2020: £62,708) the trustees are looking at ways to increase them.

Investment powers and policy

Under the Constitution, the charity has the power to invest in any way the trustees wish.

Public Interest Statement

When planning our activities for the year, the trustees, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on the 11th March 2022 and signed on it's behalf by

.....
Mrs B Stubley

Pavilion Pre School

Independent Examiner's Report to the Trustees of Pavilion Pre School

I report to the trustees on my examination of the accounts of Pavilion Pre School (the trust) for the year ended 31st August 2021 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the trust 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 giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

11th March 2022

Pavilion Pre School

**Statement of Financial Activities
for the year ended 31st August 2021**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2021 £	2020 £
Income from:					
Charitable activities	4	120,241	0	120,241	98,281
Other trading activities	2	0	0	0	1,703
Investments	3	5	0	5	239
TOTAL INCOME		<u>120,246</u>	<u>0</u>	<u>120,246</u>	<u>100,223</u>
EXPENDITURE ON:					
Charitable activities	5	94,561	0	94,561	95,604
TOTAL EXPENDITURE		<u>94,561</u>	<u>0</u>	<u>94,561</u>	<u>95,604</u>
NET INCOME/(EXPENDITURE)		25,685	-	25,685	4,619
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>25,685</u>	<u>-</u>	<u>25,685</u>	<u>4,619</u>
Balances brought forward at 1st September 2020		62,708	0	62,708	58,089
Total funds carried forward at 31st August 2021		<u>88,393</u>	<u>0</u>	<u>88,393</u>	<u>62,708</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Balance Sheet at 31st August 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets		0	0
CURRENT ASSETS			
Debtors - Amounts owed by parents		379	0
Bank Balances		91,797	82,888
Cash in Hand		22	88
Total current assets		<u>92,198</u>	<u>82,976</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	3,805	20,268
NET CURRENT ASSETS		<u>88,393</u>	<u>62,708</u>
TOTAL NET ASSETS		<u><u>88,393</u></u>	<u><u>62,708</u></u>
FUNDS OF THE CHARITY			
Unrestricted Income Funds		88,393	62,708
Restricted Income Funds		0	0
TOTAL CHARITY FUNDS		<u><u>88,393</u></u>	<u><u>62,708</u></u>

Approved by the Trustees on 11th March 2022 and signed on its behalf by:

.....
Mrs B Stubbley

.....
Mrs P Knowles

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2021

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 - FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

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General funds represent the funds of the organisation that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the trustees are also unrestricted.

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Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Activities

Activities comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and depreciation

All equipment, fixtures and fittings with an original cost of less than £20,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustee's control.

Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than simply a matter of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2021**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
INCOME FROM:						
2 Other trading activities						
Fund raising events	0	0	0	1,703	0	1,703
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,703</u>	<u>0</u>	<u>1,703</u>
3 Investments						
Bank interest received	5	0	5	239	0	239
	<u>5</u>	<u>0</u>	<u>5</u>	<u>239</u>	<u>0</u>	<u>239</u>
4 Charitable activities						
Pre School Childcare fees	41,686	0	41,686	13,651	0	13,651
Lancashire County Council - general	77,945	0	77,945	82,666	0	82,666
Donations	610	0	610	1,280	0	1,280
Grants:						0
AIS Support	0	0	0	0	684	684
	<u>120,241</u>	<u>0</u>	<u>120,241</u>	<u>97,597</u>	<u>684</u>	<u>98,281</u>
EXPENDITURE ON:						
5 Charitable activities						
Wages & salaries	78,969		78,969	79,295	684	79,979
Employers Pension Costs	672	0	672	958	0	958
Rent and Utility Costs	1,400	0	1,400	1,400	0	1,400
Rates & Water	140	0	140	727	0	727
Light and Heat	777	0	777	1,021	0	1,021
Insurance	1,407	0	1,407	1,509	0	1,509
Telephone	580	0	580	718	0	718
Gardening	560	0	560	735	0	735
Repairs and maintenance	321	0	321	757	0	757
Craft materials,resources, activities & equipment	2,842	0	2,842	2,018	0	2,018
Printing, postage & stationery	652	0	652	802	0	802
Refreshments	475	0	475	552	0	552
Staff training	313	0	313	577	0	577
Cleaning and waste disposal	1,450	0	1,450	1,316	0	1,316
Advertising	354	0	354	25	0	25
LCC Professional Fees	721	0	721	0	0	0
Registration Fees	289	0	289	172	0	172
Accountancy & Independent Examiner's Fees	924	0	924	900	0	900
Sundries	1,715	0	1,715	1,438	0	1,438
	<u>94,561</u>	<u>0</u>	<u>94,561</u>	<u>94,920</u>	<u>684</u>	<u>95,604</u>

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2021**

6 Net incoming resources	2021	2020
	£	£
Net incoming resources is stated after charging:		
Staff costs (see note 7)	79,641	80,937
Accountancy & Independent Examiner's Fees	924	900
	<u>79,641</u>	<u>80,937</u>

7 Staff Costs	2021	2020
	£	£
Wages and Salaries	78,969	79,979
Pension Costs	672	958
	<u>79,641</u>	<u>80,937</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2021	2020
Administration	0	0
Childcare & project workers	7	7
	<u>7</u>	<u>7</u>

During the year the organisation employed members of staff as detailed above. None (2020:None) of whom earned more than £60,000 p.a.

8 Liabilities: Amounts falling due within one year	2021	2020
	£	£
Fees in Advance	0	15,555
Trade creditors and accruals	3,805	4,713
	<u>3,805</u>	<u>20,268</u>

9 Analysis of Net Assets by Fund	Unrestricted	Restricted	
	Funds	Funds	Total
Fixed Assets	0	0	0
Current Assets	92,198	0	92,198
Current Liabilities	(3,805)	0	(3,805)
Liabilities after more than one year	0	0	0
Fund Balance	<u>88,393</u>	<u>0</u>	<u>88,393</u>

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2021

10 Movement on funds

	At 1-Sep-20	Incoming Resources	Outgoing Resources	Transfers	At 31-Aug-21
<u>Unrestricted Funds</u>					
General Fund	62,708	120,246	(94,561)	0	88,393
Total Unrestricted funds	<u>62,708</u>	<u>120,246</u>	<u>(94,561)</u>	<u>0</u>	<u>88,393</u>
<u>Restricted Funds</u>					
AIS Fund	0	0	-	0	0
Total Restricted Funds	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>	<u>0</u>
Total Funds	<u>62,708</u>	<u>120,246</u>	<u>(94,561)</u>	<u>0</u>	<u>88,393</u>

11 Fund Details

Details of the various funds held by the organisation are as follows:

Name of fund	Description, nature and purpose of the fund
<u>Unrestricted funds</u>	
General Fund	Any monies not included in any other fund.
<u>Restricted funds</u>	
AIS Fund	This fund provides for the extra staff time aimed at helping children with Special Educational Needs.

12 Contingent liabilities

The charity had no contingent liabilities at 31st August 2021 (2020:None).

13 Capital commitments

The charity had no capital commitments at 31st August 2021 (2020: None) either contracted for or authorised by the trustees but not contracted for.

PAVILION PRE SCHOOL

England & Wales - Charity number 1140059

Accounts

Pavilion Pre School

Charity Number: 1140059

Financial Statements

for the year ended 31st August 2020

Pavilion Pre School

Organisation Information

Organisation Name: Pavilion Pre School

Charity Number: 1140059

Governing Document: Trust Deed dated 4th August 2010

Registered Office: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Principal Business Address: Pavilion Pre School
Delph Park Avenue
Aughton
Ormskirk
L39 5DG

Trustees: Mrs B Stublely
Mrs P Knowles
Mrs A M Anderson

Manager: Mrs J Hennessy

Bankers: Santander UK plc
Bridle Road
Bootle
L30 4GB

Independent Examiner: Mr P J Collins F.C.A.
Collins & Co
Chartered Accountants
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

Pavilion Pre School

Trustees' Annual Report for the year ended 31st August 2020

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

Reference and administrative details

The details are as set out on page 1.

The organisation became registered with the Charity Commission on 26th January 2011.

Trustees

The trustees who served during the year are as stated below:

Mrs B Stublely

Mrs P Knowles

Mrs A M Anderson

Structure, Governance and Management

Governing document

The organisation is governed by its Trust Deed dated 4th August 2010

Appointment of Trustees

The trustees are appointed by the charity in accordance with the Trust Deed.

Trustee induction and training

All new trustees are provided with a copy of the Charity Commission guidance relating to the roles and responsibilities of trustees, a copy of the last year's charity accounts, past trustee minutes and other trustees provide help and assistance throughout the induction process, no matter how long that takes.

Organisation

The day to day management of the charity is delegated by the trustees to the manager, Mrs J Hennessy, who reports to the trustees on a regular basis. The trustees meet on a regular basis to discuss the activities of the charity and make appropriate policy decisions as and when required.

Connected Organisations

Although the charity has a close working relationship with St Michael's Church of England Primary School, as they are situated in the school grounds, they are not, however, "related" parties.

Risk management

The organisation has reviewed their policies and systems have been established to mitigate those major risks to which the organisation is exposed. In particular with regard to Health and Safety, and Child Protection, suitable people have been identified to become the relevant officers.

Objective and activities

The objects of the organisation are:

- a) To provide the necessary facilities for the daily care, recreation and education of children under statutory school age.
- b) To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.

Achievements and performance during the year

After achieving "Outstanding" in February for the third successive time, the rest of the year proved to be challenging for Pavilion. We have raised a considerable amount of money through a sponsored walk, match funding and donations.

During the first period of the Covid pandemic we remained open throughout the spring term, Easter holidays and the Summer term, caring for children of key workers. We had staff shortages due to the pandemic and these have been ongoing.

Pavilion Pre School**Trustees' Annual Report for the year ended 31st August 2020 (continued)****Financial Review****Results for the year**

The results for the year are set out on page 5.

Plans for future periods

Looking ahead for next year, we look forward to welcoming the children back to nursery in September. We will be recruiting more staff. With the money raised last year we are planning to develop our outdoor space.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on salaries and other expenditure and receiving resources through childcare fees and grants that provide funding. The trustees have established a reserves policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively they aim to have twelve months worth of expenditure in general fund reserves. The trustees therefore consider that the ideal level of reserves as at 31st August 2020 would be £96,000 (2019: £100,000). Whilst the unrestricted reserves are only £62,708 (2019: £58,089) the trustees are looking at ways to increase them.

Investment powers and policy

Under the Constitution, the charity has the power to invest in any way the trustees wish.

Public Interest Statement

When planning our activities for the year, the trustees, gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education.

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity for that year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on the 25th March 2021 and signed on it's behalf by

.....
Mrs B Stubbley

Pavilion Pre School

Independent Examiner's Report to the Trustees of Pavilion Pre School

I report to the trustees on my examination of the accounts of Pavilion Pre School (the trust) for the year ended 31st August 2020 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity trustees of the trust 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 giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do 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.

Mr P J Collins F.C.A
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
L39 2AY

25th March 2021

Pavilion Pre School

**Statement of Financial Activities
for the year ended 31st August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	2019 £
Income from:					
Charitable activities	4	97,597	684	98,281	103,060
Other trading activities	2	1,703	0	1,703	156
Investments	3	239	0	239	240
TOTAL INCOME		<u>99,539</u>	<u>684</u>	<u>100,223</u>	<u>103,456</u>
EXPENDITURE ON:					
Charitable activities	5	94,920	684	95,604	98,722
TOTAL EXPENDITURE		<u>94,920</u>	<u>684</u>	<u>95,604</u>	<u>98,722</u>
NET INCOME/(EXPENDITURE)		4,619	-	4,619	4,734
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>4,619</u>	<u>-</u>	<u>4,619</u>	<u>4,734</u>
Balances brought forward at 1st September 2019		58,089	0	58,089	53,355
Total funds carried forward at 31st August 2020		<u>62,708</u>	<u>0</u>	<u>62,708</u>	<u>58,089</u>

There are no recognised gains or losses other than the net movement in funds for the above two financial years.

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Balance Sheet at 31st August 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets		0	0
CURRENT ASSETS			
Debtors - Amounts owed by parents		0	7,205
Bank Balances		82,888	59,187
Cash in Hand		88	136
	Total current assets	<u>82,976</u>	<u>66,528</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	20,268	8,439
NET CURRENT ASSETS		<u>62,708</u>	<u>58,089</u>
TOTAL NET ASSETS		<u><u>62,708</u></u>	<u><u>58,089</u></u>
FUNDS OF THE CHARITY			
Unrestricted Income Funds		62,708	58,089
Restricted Income Funds		0	0
TOTAL CHARITY FUNDS		<u><u>62,708</u></u>	<u><u>58,089</u></u>

Approved by the Trustees on 25th March 2021 and signed on its behalf by:

.....
Mrs B Stubleby

.....
Mrs P Knowles

The notes on pages 7 to 10 form part of these accounts.

Pavilion Pre School

Notes to the Financial Statements for the year ended 31st August 2020

1 Accounting policies

The financial statements have been prepared in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015 - FRS 102) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the organisation that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity at the discretion of the trustees. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Investment income

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Expenditure

Activities

Activities comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible Fixed Assets and depreciation

All equipment, fixtures and fittings with an original cost of less than £20,000 are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents and other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustee's control.

Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than simply a matter of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2020**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
INCOME FROM:						
2 Other trading activities						
Fund raising events	1,703	0	1,703	156	0	156
	<u>1,703</u>	<u>0</u>	<u>1,703</u>	<u>156</u>	<u>0</u>	<u>156</u>
3 Investments						
Bank interest received	239	0	239	240	0	240
	<u>239</u>	<u>0</u>	<u>239</u>	<u>240</u>	<u>0</u>	<u>240</u>
4 Charitable activities						
Pre School Childcare fees	13,651	0	13,651	22,367	0	22,367
Lancashire County Council - general	82,666	0	82,666	78,788	0	78,788
Donations	1,280	0	1,280	5	100	105
Grants:						0
AIS Support	0	684	684	0	1,800	1,800
	<u>97,597</u>	<u>684</u>	<u>98,281</u>	<u>101,160</u>	<u>1,900</u>	<u>103,060</u>
EXPENDITURE ON:						
5 Charitable activities						
Wages & salaries	79,295	684	79,979	79,660	1,800	81,460
Employers NI	0	0	0	0	0	0
Employers Pension Costs	958	0	958	656	0	656
Rent and Utility Costs	1,400	0	1,400	1,400	0	1,400
Rates & Water	727	0	727	736	0	736
Light and Heat	1,021	0	1,021	832	0	832
Insurance	1,509	0	1,509	1,490	0	1,490
Telephone	718	0	718	641	0	641
Gardening	735	0	735	708	0	708
Repairs and maintenance	757	0	757	1,388	0	1,388
Craft materials,resources, activities & equipment	2,018	0	2,018	2,126	100	2,226
Printing, postage & stationery	490	0	490	1,061	0	1,061
Hire of Equipment	312	0	312	85	0	85
Refreshments	552	0	552	577	0	577
Staff training	577	0	577	1,580	0	1,580
Cleaning and waste disposal	1,316	0	1,316	1,225	0	1,225
Advertising	25	0	25	25	0	25
Registration Fees	172	0	172	208	0	208
Accountancy & Independent Examiner's Fees	900	0	900	900	0	900
Sundries	1,438	0	1,438	1,524	0	1,524
	<u>94,920</u>	<u>684</u>	<u>95,604</u>	<u>96,822</u>	<u>1,900</u>	<u>98,722</u>

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2020**

6 Net incoming resources	2020	2019
	£	£
Net incoming resources is stated after charging:		
Staff costs (see note 7)	80,937	82,116
Accountancy & Independent Examiner's Fees	900	900
	<u>80,937</u>	<u>82,116</u>

7 Staff Costs	2020	2019
	£	£
Wages and Salaries	79,979	81,460
Social Security Costs	0	0
Pension Costs	958	656
	<u>80,937</u>	<u>82,116</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2020	2019
Administration	0	0
Childcare & project workers	7	7
	<u>7</u>	<u>7</u>

During the year the organisation employed members of staff as detailed above. None (2019:None) of whom earned more than £60,000 p.a.

8 Liabilities: Amounts falling due within one year	2020	2019
	£	£
Fees in Advance	15,555	6,567
Trade creditors and accruals	4,713	1,872
	<u>20,268</u>	<u>8,439</u>

9 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
Fixed Assets	0	0	0
Current Assets	82,976	0	82,976
Current Liabilities	(20,268)	0	(20,268)
Liabilities after more than one year	0	0	0
Fund Balance	<u>62,708</u>	<u>0</u>	<u>62,708</u>

Pavilion Pre School

**Notes to the Financial Statements
for the year ended 31st August 2020**

10 Movement on funds

	At 1-Sep-19	Incoming Resources	Outgoing Resources	Transfers	At 31-Aug-20
<u>Unrestricted Funds</u>					
General Fund	58,089	99,539	(94,920)	0	62,708
Total Unrestricted funds	<u>58,089</u>	<u>99,539</u>	<u>(94,920)</u>	<u>0</u>	<u>62,708</u>
<u>Restricted Funds</u>					
AIS Fund	0	684	(684)	0	0
Total Restricted Funds	<u>0</u>	<u>684</u>	<u>(684)</u>	<u>0</u>	<u>0</u>
Total Funds	<u>58,089</u>	<u>100,223</u>	<u>(95,604)</u>	<u>0</u>	<u>62,708</u>

11 Fund Details

Details of the various funds held by the organisation are as follows:

Name of fund	Description, nature and purpose of the fund
---------------------	--

Unrestricted funds

General Fund	Any monies not included in any other fund.
--------------	--

Restricted funds

AIS Fund	This fund provides for the extra staff time aimed at helping children with Special Educational Needs.
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12 Contingent liabilities

The charity had no contingent liabilities at 31st August 2020 (2019:None).

13 Capital commitments

The charity had no capital commitments at 31st August 2020 (2019: None) either contracted for or authorised by the trustees but not contracted for.