

# WARREN PRESCHOOL LIMITED

England & Wales · Charity number 1156836

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08979045](#)

**Registered** 2014-04-29

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

## Contact

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**Address** Warren Preschool Ltd  
22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

**Phone** 01925251113

**Email** [thewarrenpreschool@yahoo.co.uk](mailto:thewarrenpreschool@yahoo.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-4.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY.4.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS.4.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Provides quality early years education to Pre-school children

## Classification

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

## Geography

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- Warrington

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£73,195	£113,605	-	-
2024-08-31	£97,003	£96,557	-	-
2023-08-31	£104,749	£97,960	-	-
2022-08-31	£81,305	£85,941	-	-
2021-08-31	£84,199	£87,445	-	-
2020-08-31	£80,214	£92,633	-	-

## Trustees

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Name	Role	Appointed
<b>Hayley Brannan</b>	Chair	2025-09-01
Gail Carole Brannan		2014-04-11
SUE ELLISON		2014-04-11
Stephen Kenyon		2014-04-11

**WARREN PRESCHOOL LIMITED**

England & Wales - Charity number 1156836

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# Accounts

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**REGISTERED COMPANY NUMBER: 08979045 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156836**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2025  
for  
Warren Preschool Limited

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Contents of the Financial Statements  
for the Year Ended 31 August 2025

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Report of the Trustees  
for the Year Ended 31 August 2025

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

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of the charity is to provide quality pre-school education and care through its not-for-profit company Warren Preschool Ltd

The Warren Pre School provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at the preschool are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 30 children at each session and 30 children for lunch.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Warren Preschool's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Warren Preschool is registered under the Warrington Borough Council scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours of universal funding over each 12 month period on a rolling process from when they first access their funding. Up to a further 15 hours a week is also available where the necessary criteria is met within the extended funding. A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day. The maximum claim of 15 hours universal funding plus up to a further 15 hours if extended funding is applicable must be taken over no fewer than 3 days.

Warren Preschool are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it.

With 2 year old places being made available this impacts the staff to children ratio which has meant salary costs are higher than expected. This is being monitored to ensure that only the necessary number of staff are covering any one particular session. There has also been an increase in fees during the year.

On the 31st August 2025 Mrs G Brannan was made redundant with Miss H Brannan taking over the management of the Warren Preschool.

## **FUTURE PLANS**

Looking forward to 2025 - 2026 the numbers of children enrolled are good for a sustainable nursery, and have waiting lists for 2 and 3 year olds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, and includes senior staff with NVQ or NNEB qualifications. With teamwork and essential support from nursery practitioners, excellence in education and childcare is achieved to budget. All staff hold paediatric first aid.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08979045 (England and Wales)

### **Registered Charity number**

1156836

### **Registered office**

22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

### **Trustees**

Mrs S Ellison FCA (resigned 1.9.25)  
Mrs G Brannan (resigned 1.9.25)  
S Kenyon  
Miss H C Brannan (appointed 1.9.25)

Warren Preschool Limited

Report of the Trustees  
for the Year Ended 31 August 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Watkinson Black  
Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Approved by order of the board of trustees on 26 May 2026 and signed on its behalf by:

Miss H C Brannan - Trustee

**Independent examiner's report to the trustees of Warren Preschool Limited ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Watkinson Black

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

26 May 2026

Warren Preschool Limited

Statement of Financial Activities  
for the Year Ended 31 August 2025

	Notes	31/8/25 Unrestricted fund £	31/8/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Operating activity		72,626	96,582
Other trading activities	2	569	421
<b>Total</b>		<u>73,195</u>	<u>97,003</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operating activity		110,291	93,175
Other		3,314	3,382
<b>Total</b>		<u>113,605</u>	<u>96,557</u>
<b>NET INCOME/(EXPENDITURE)</b>		(40,410)	446
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		41,346	40,900
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>936</u>	<u>41,346</u>

The notes form part of these financial statements

Warren Preschool Limited

Balance Sheet  
31 August 2025

	Notes	31/8/25 Unrestricted fund £	31/8/24 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	106	137
Cash at bank and in hand		7,919	49,811
		<hr/>	<hr/>
		8,025	49,948
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,089)	(8,602)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		936	41,346
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		936	41,346
		<hr/>	<hr/>
<b>NET ASSETS</b>		936	41,346
		<hr/>	<hr/>
<b>FUNDS</b>	10		
Unrestricted funds		936	41,346
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		936	41,346
		<hr/>	<hr/>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Warren Preschool Limited

Balance Sheet - continued  
31 August 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2026 and were signed on its behalf by:

H C Brannan - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Computer equipment - 33% on cost

### **Taxation**

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

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There are currently no restricted funds.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31/8/25	31/8/24
	£	£
Fundraising events	569	421
	<u>569</u>	<u>421</u>

**3. NET INCOME/(EXPENDITURE)**

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

	31/8/25	31/8/24
	£	£
Other operating leases	11,736	11,256
	<u>11,736</u>	<u>11,256</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31/8/25	31/8/24
	£	£
Trustees' salaries	60,805	35,005
Trustees' fees	4,200	4,200
Trustees' pensions paid	-	1,050
	<u>65,005</u>	<u>40,255</u>

**Trustees' expenses**

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

**5. STAFF COSTS**

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

	31/8/25	31/8/24
Staff	<u>4</u>	<u>4</u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Operating activity	96,582
Other trading activities	<u>421</u>
<b>Total</b>	<u>97,003</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Operating activity	93,175
Other	<u>3,382</u>
<b>Total</b>	<u>96,557</u>
<b>NET INCOME</b>	446
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,900
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>41,346</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 September 2024 and 31 August 2025	1,313
<b>DEPRECIATION</b>	
At 1 September 2024 and 31 August 2025	1,313
<b>NET BOOK VALUE</b>	
At 31 August 2025	-
At 31 August 2024	-

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/25	31/8/24
	£	£
Prepayments and accrued income	106	137

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/25	31/8/24
	£	£
Social security and other taxes	647	1,388
Other creditors	1,090	592
Pension liability	-	313
Net pay	1,000	-
Accruals and deferred income	4,352	6,309
	<u>7,089</u>	<u>8,602</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

**10. MOVEMENT IN FUNDS**

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	41,346	(40,410)	936
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,346</u>	<u>(40,410)</u>	<u>936</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,195	(113,605)	(40,410)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>73,195</u>	<u>(113,605)</u>	<u>(40,410)</u>

**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	40,900	446	41,346
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,900</u>	<u>446</u>	<u>41,346</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,003	(96,557)	446
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>97,003</u>	<u>(96,557)</u>	<u>446</u>

**11. RELATED PARTY DISCLOSURES**

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

**12. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025

	31/8/25 £	31/8/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	569	421
<b>Charitable activities</b>		
Nursery fee income	3,288	6,217
Grants	69,338	90,365
	<hr/>	<hr/>
	72,626	96,582
	<hr/>	<hr/>
<b>Total incoming resources</b>	73,195	97,003
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	60,805	35,005
Trustees' fees	4,200	4,200
Trustees' pensions paid	-	1,050
Wages	28,181	37,680
Pensions	1,671	507
Rent	11,736	11,256
Insurance	1,330	1,088
Telephone	1,663	1,581
Postage and stationery	-	120
Sundries	640	573
	<hr/>	<hr/>
	110,226	93,060
<b>Other</b>		
Craft, toys & activities	185	-
Snack costs	7	192
Staff training	465	-
Staff welfare	259	70
Repairs & maintenance	-	544
Legal & professional costs	2,398	2,576
	<hr/>	<hr/>
	3,314	3,382
<b>Support costs</b>		

This page does not form part of the statutory financial statements

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025

	31/8/25 £	31/8/24 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	65	115
Total resources expended	113,605	96,557
<b>Net (expenditure)/income</b>	<u>(40,410)</u>	<u>446</u>

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**WARREN PRESCHOOL LIMITED**

England & Wales - Charity number 1156836

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# Accounts

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**REGISTERED COMPANY NUMBER: 08979045 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156836**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2024  
for  
Warren Preschool Limited

Gillian Griffiths  
20 Mulberry Close  
Heald Green  
Cheadle  
Cheshire  
SK8 3NJ

Warren Preschool Limited

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for the Year Ended 31 August 2024

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## Warren Preschool Limited

### Report of the Trustees for the Year Ended 31 August 2024

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

## **OBJECTIVES AND ACTIVITIES**

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### **Significant activities**

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## **FINANCIAL REVIEW**

### **Principal funding sources**

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## **FUTURE PLANS**

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## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

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08979045 (England and Wales)

### **Registered Charity number**

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### **Registered office**

22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

### **Trustees**

Mrs S Ellison FCA  
Mrs G Brannan  
S Kenyon

### **Independent Examiner**

Gillian Griffiths  
Gillian Griffiths  
20 Mulberry Close  
Heald Green  
Cheadle  
Cheshire  
SK8 3NJ

Warren Preschool Limited

Report of the Trustees  
for the Year Ended 31 August 2024

Approved by order of the board of trustees on 13 May 2025 and signed on its behalf by:

Mrs S Ellison FCA - Trustee

Independent Examiner's Report to the Trustees of  
Warren Preschool Limited

**Independent examiner's report to the trustees of Warren Preschool Limited ('the Company')**

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

**Responsibilities and basis of report**

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

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**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
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4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Gillian Griffiths

Gillian Griffiths  
20 Mulberry Close  
Heald Green  
Cheadle  
Cheshire  
SK8 3NJ

13 May 2025

Warren Preschool Limited

Statement of Financial Activities  
for the Year Ended 31 August 2024

	Notes	31/8/24 Unrestricted fund £	31/8/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Operating activity		96,582	104,277
Other trading activities	2	421	472
<b>Total</b>		<u>97,003</u>	<u>104,749</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operating activity		93,175	93,090
Other		3,382	4,870
<b>Total</b>		<u>96,557</u>	<u>97,960</u>
<b>NET INCOME</b>		446	6,789
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		40,900	34,111
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,346</u></u>	<u><u>40,900</u></u>

The notes form part of these financial statements

Warren Preschool Limited

Balance Sheet  
31 August 2024

	Notes	31/8/24 Unrestricted fund £	31/8/23 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	137	102
Cash at bank and in hand		49,811	43,810
		<u>49,948</u>	<u>43,912</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(8,602)	(3,012)
		<u>41,346</u>	<u>40,900</u>
<b>NET CURRENT ASSETS</b>			
		<u>41,346</u>	<u>40,900</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>41,346</u>	<u>40,900</u>
<b>NET ASSETS</b>			
		<u>41,346</u>	<u>40,900</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>41,346</u>	<u>40,900</u>
<b>TOTAL FUNDS</b>		<u>41,346</u>	<u>40,900</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Warren Preschool Limited

Balance Sheet - continued

31 August 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2025 and were signed on its behalf by:

S Ellison FCA - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Computer equipment - 33% on cost

### **Taxation**

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

### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. There are currently no restricted funds.

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31/8/24	31/8/23
	£	£
Fundraising events	421	472
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	31/8/24	31/8/23
	£	£
Other operating leases	11,256	12,633
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31/8/24	31/8/23
	£	£
Trustees' salaries	35,005	33,188
Trustees' fees	4,200	4,200
Trustees' pensions paid	1,050	996
	<u>          </u>	<u>          </u>
	<u>40,255</u>	<u>38,384</u>

**Trustees' expenses**

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

**5. STAFF COSTS**

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

	31/8/24	31/8/23
Staff	<u>4</u>	<u>5</u>

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

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

	Unrestrictede fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Operating activity	104,277
Other trading activities	<u>472</u>
<b>Total</b>	<u>104,749</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Operating activity	93,090
Other	<u>4,870</u>
<b>Total</b>	<u>97,960</u>
<b>NET INCOME</b>	6,789
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	34,111
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>40,900</u></u>

**7. TANGIBLE FIXED ASSETS**

Computer  
equipment  
£

**COST**

At 1 September 2023 and  
31 August 2024

1,313

**DEPRECIATION**

At 1 September 2023 and  
31 August 2024

1,313

**NET BOOK VALUE**

At 31 August 2024

-

At 31 August 2023

-

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31/8/24

31/8/23

£

£

Prepayments and accrued income

137

102

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31/8/24

31/8/23

£

£

Social security and other taxes

1,388

700

Other creditors

592

1,176

Pension liability

313

296

Accruals and deferred income

6,309

840

8,602

3,012

**10. MOVEMENT IN FUNDS**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	40,900	446	41,346
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,900</u>	<u>446</u>	<u>41,346</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,003	(96,557)	446
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>97,003</u>	<u>(96,557)</u>	<u>446</u>

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	34,111	6,789	40,900
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>34,111</u>	<u>6,789</u>	<u>40,900</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,749	(97,960)	6,789
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,749</u>	<u>(97,960)</u>	<u>6,789</u>

**11. RELATED PARTY DISCLOSURES**

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

**12. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2024

	31/8/24 £	31/8/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	421	472
<b>Charitable activities</b>		
Nursery fee income	6,217	9,984
Grants	90,365	94,293
	<hr/>	<hr/>
	96,582	104,277
	<hr/>	<hr/>
<b>Total incoming resources</b>	97,003	104,749
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	35,005	33,188
Trustees' fees	4,200	4,200
Trustees' pensions paid	1,050	996
Wages	37,680	37,867
Pensions	507	551
Rent	11,256	12,633
Insurance	1,088	1,299
Telephone	1,581	1,437
Postage and stationery	120	128
Sundries	573	661
	<hr/>	<hr/>
	93,060	92,960
 <b>Other</b>		
Craft, toys & activities	-	386
Snack costs	192	311
Staff training	-	668
Staff welfare	70	587
Repairs & maintenance	544	686
Legal & professional costs	2,576	2,232
	<hr/>	<hr/>
	3,382	4,870
 <b>Support costs</b>		

This page does not form part of the statutory financial statements

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2024

	31/8/24	31/8/23
	£	£
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	115	130
Total resources expended	<u>96,557</u>	<u>97,960</u>
<b>Net income</b>	<u><u>446</u></u>	<u><u>6,789</u></u>

This page does not form part of the statutory financial statements

**WARREN PRESCHOOL LIMITED**

England & Wales - Charity number 1156836

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# Accounts

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REGISTERED COMPANY NUMBER: 08979045 (England and Wales)  
REGISTERED CHARITY NUMBER: 1156836

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2023  
for  
Warren Preschool Limited

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Contents of the Financial Statements  
for the Year Ended 31 August 2023

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Detailed Statement of Financial Activities	13 to 14

Report of the Trustees  
for the Year Ended 31 August 2023

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

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of the charity is to provide quality pre-school education and care through its not-for-profit company Warren Preschool Ltd

The Warren Pre School provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at the preschool are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 30 children at each session and 30 children for lunch.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Warren Preschool's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Warren Preschool is registered under the Warrington Borough Council scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours of universal funding over each 12 month period on a rolling process from when they first access their funding. Up to a further 15 hours a week is also available where the necessary criteria is met within the extended funding. A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day. The maximum claim of 15 hours universal funding plus up to a further 15 hours if extended funding is applicable must be taken over no fewer than 3 days.

Warren Preschool are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it.

With 2 year old places being made available this impacts the staff to children ratio which has meant salary costs are higher than expected. This is being monitored to ensure that only the necessary number of staff are covering any one particular session. There has also been an increase in fees during the year.

## **FUTURE PLANS**

Looking forward to 2023 - 2024 the numbers of children enrolled are good for a sustainable nursery, and have waiting lists for 2 and 3 year olds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Gail Brannan, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, and includes senior staff with NVQ or NNEB qualifications. With teamwork and essential support from nursery practitioners, excellence in education and childcare is achieved to budget. All staff hold paediatric first aid.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08979045 (England and Wales)

### **Registered Charity number**

1156836

### **Registered office**

22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

### **Trustees**

Mrs S Ellison FCA  
Mrs G Brannan  
S Kenyon

### **Independent Examiner**

Watkinson Black  
Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Approved by order of the board of trustees on 29 April 2024 and signed on its behalf by:

Mrs S Ellison FCA - Trustee

**Independent examiner's report to the trustees of Warren Preschool Limited ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Watkinson Black

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

29 April 2024

Statement of Financial Activities  
for the Year Ended 31 August 2023

	Notes	31/8/23 Unrestricted fund £	31/8/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Operating activity		104,277	81,092
Other trading activities	2	472	213
<b>Total</b>		<u>104,749</u>	<u>81,305</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operating activity		93,090	82,492
Other		4,870	3,449
<b>Total</b>		<u>97,960</u>	<u>85,941</u>
<b>NET INCOME/(EXPENDITURE)</b>		6,789	(4,636)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		34,111	38,747
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>40,900</u></u>	<u><u>34,111</u></u>

Balance Sheet  
31 August 2023

	Notes	31/8/23 Unrestricted fund £	31/8/22 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	102	186
Cash at bank and in hand		43,810	36,578
		<u>43,912</u>	<u>36,764</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,012)	(2,653)
		<u>40,900</u>	<u>34,111</u>
<b>NET CURRENT ASSETS</b>			
		<u>40,900</u>	<u>34,111</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		40,900	34,111
		<u>40,900</u>	<u>34,111</u>
<b>NET ASSETS</b>			
		<u>40,900</u>	<u>34,111</u>
<b>FUNDS</b>	10		
Unrestricted funds		40,900	34,111
		<u>40,900</u>	<u>34,111</u>
<b>TOTAL FUNDS</b>			
		<u>40,900</u>	<u>34,111</u>

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

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

The trustees acknowledge their responsibilities for

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

Warren Preschool Limited

Balance Sheet - continued  
31 August 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2024 and were signed on its behalf by:

S Ellison FCA - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

### **Taxation**

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

### **Fund accounting**

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

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

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**2. OTHER TRADING ACTIVITIES**

	31/8/23	31/8/22
	£	£
Fundraising events	472	213

**3. NET INCOME/(EXPENDITURE)**

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

	31/8/23	31/8/22
	£	£
Other operating leases	12,633	8,904

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31/8/23	31/8/22
	£	£
Trustees' salaries	33,188	32,032
Trustees' fees	4,200	4,200
Trustees' pensions paid	996	961
	<u>38,384</u>	<u>37,193</u>

**Trustees' expenses**

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

**5. STAFF COSTS**

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

	31/8/23	31/8/22
Staff	5	5

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

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

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

**Charitable activities**

Operating activity

81,092

Other trading activities

213

**Total**

81,305

**EXPENDITURE ON**

**Charitable activities**

Operating activity

82,492

Other

3,449

**Total**

85,941

**NET INCOME/(EXPENDITURE)**

(4,636)

**RECONCILIATION OF FUNDS**

Total funds brought forward

38,747

**TOTAL FUNDS CARRIED  
FORWARD**

34,111

**7. TANGIBLE FIXED ASSETS**

Computer  
equipment  
£

**COST**

At 1 September 2022 and  
31 August 2023

1,313

**DEPRECIATION**

At 1 September 2022 and  
31 August 2023

1,313

**NET BOOK VALUE**

At 31 August 2023

-

At 31 August 2022

-

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Prepayments and accrued income	102	186
	<u>102</u>	<u>186</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Social security and other taxes	700	623
Other creditors	1,176	1,718
Pension liability	296	312
Accruals and deferred income	840	-
	<u>3,012</u>	<u>2,653</u>

**10. MOVEMENT IN FUNDS**

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,111	6,789	40,900
	<u>34,111</u>	<u>6,789</u>	<u>40,900</u>
<b>TOTAL FUNDS</b>	<u>34,111</u>	<u>6,789</u>	<u>40,900</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	104,749	(97,960)	6,789
	<u>104,749</u>	<u>(97,960)</u>	<u>6,789</u>
<b>TOTAL FUNDS</b>	<u>104,749</u>	<u>(97,960)</u>	<u>6,789</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	38,747	(4,636)	34,111
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>38,747</u>	<u>(4,636)</u>	<u>34,111</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	81,305	(85,941)	(4,636)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>81,305</u>	<u>(85,941)</u>	<u>(4,636)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	38,747	2,153	40,900
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>38,747</u>	<u>2,153</u>	<u>40,900</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,054	(183,901)	2,153
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>186,054</u>	<u>(183,901)</u>	<u>2,153</u>

**11. RELATED PARTY DISCLOSURES**

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

**12. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

	31/8/23 £	31/8/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	472	213
<b>Charitable activities</b>		
Nursery fee income	9,984	15,305
Grants	94,293	65,787
	<hr/>	<hr/>
	104,277	81,092
	<hr/>	<hr/>
<b>Total incoming resources</b>	104,749	81,305
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	33,188	32,032
Trustees' fees	4,200	4,200
Trustees' pensions paid	996	961
Wages	37,867	32,826
Pensions	551	559
Rent	12,633	8,904
Insurance	1,299	1,211
Telephone	1,437	1,244
Postage and stationery	128	158
Sundries	661	615
	<hr/>	<hr/>
	92,960	82,710
 <b>Other</b>		
Craft, toys & activities	386	301
Snack costs	311	268
Staff training	668	150
Staff welfare	587	-
Repairs & maintenance	686	498
Legal & professional costs	2,232	2,232
	<hr/>	<hr/>
	4,870	3,449
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	130	82

This page does not form part of the statutory financial statements

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

	31/8/23 £	31/8/22 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	-	(300)
Total resources expended	97,960	85,941
<b>Net income/(expenditure)</b>	6,789	(4,636)

This page does not form part of the statutory financial statements

**WARREN PRESCHOOL LIMITED**

England & Wales - Charity number 1156836

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# Accounts

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REGISTERED COMPANY NUMBER: 08979045 (England and Wales)  
REGISTERED CHARITY NUMBER: 1156836

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2022  
for  
Warren Preschool Limited

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Contents of the Financial Statements  
for the Year Ended 31 August 2022

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Report of the Trustees  
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of the charity is to provide quality pre-school education and care through its not-for-profit company Warren Preschool Ltd

The Warren Pre School provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at the preschool are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 30 children at each session and 30 children for lunch.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Warren Preschool's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Warren Preschool is registered under the Warrington Borough Council scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours of universal funding over each 12 month period on a rolling process from when they first access their funding. Up to a further 15 hours a week is also available where the necessary criteria is met within the extended funding. A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day. The maximum claim of 15 hours universal funding plus up to a further 15 hours if extended funding is applicable must be taken over no fewer than 3 days.

Warren Preschool are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it.

With 2 year old places being made available this impacts the staff to children ratio which has meant salary costs are higher than expected. This is being monitored to ensure that only the necessary number of staff are covering any one particular session. There has also been an increase in fees during the year.

## **FUTURE PLANS**

Looking forward to 2022 - 2023 the numbers of children enrolled are good for a sustainable nursery, and have waiting lists for 2 and 3 year olds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Gail Brannan, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, and includes senior staff with NVQ or NNEB qualifications. With teamwork and essential support from nursery practitioners, excellence in education and childcare is achieved to budget. All staff hold paediatric first aid.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08979045 (England and Wales)

### **Registered Charity number**

1156836

### **Registered office**

22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

### **Trustees**

Mrs S Ellison FCA  
Mrs G Brannan  
S Kenyon

### **Independent Examiner**

Watkinson Black  
Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Approved by order of the board of trustees on 16 May 2023 and signed on its behalf by:

Mrs S Ellison FCA - Trustee

**Independent examiner's report to the trustees of Warren Preschool Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Watkinson Black

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

17 May 2023

Statement of Financial Activities  
for the Year Ended 31 August 2022

	Notes	31/8/22 Unrestricted fund £	31/8/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Operating activity		81,092	83,711
Other trading activities	2	213	488
<b>Total</b>		<u>81,305</u>	<u>84,199</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operating activity		82,492	83,102
Other		3,449	4,343
<b>Total</b>		<u>85,941</u>	<u>87,445</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,636)	(3,246)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		38,747	41,993
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>34,111</u>	<u>38,747</u>

Balance Sheet  
31 August 2022

	Notes	31/8/22 Unrestricted fund £	31/8/21 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	8	186	1,481
Cash at bank and in hand		36,578	39,858
		<u>36,764</u>	<u>41,339</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,653)	(2,592)
		<u>34,111</u>	<u>38,747</u>
<b>NET CURRENT ASSETS</b>			
		<u>34,111</u>	<u>38,747</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		34,111	38,747
<b>NET ASSETS</b>		<u>34,111</u>	<u>38,747</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>34,111</u>	<u>38,747</u>
<b>TOTAL FUNDS</b>		<u>34,111</u>	<u>38,747</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Warren Preschool Limited

Balance Sheet - continued  
31 August 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2023 and were signed on its behalf by:

S Ellison FCA - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

### **Taxation**

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

### **Fund accounting**

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

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

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

**2. OTHER TRADING ACTIVITIES**

	31/8/22	31/8/21
	£	£
Fundraising events	213	488
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	31/8/22	31/8/21
	£	£
Depreciation - owned assets	-	327
Other operating leases	8,904	11,172
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31/8/22	31/8/21
	£	£
Trustees' salaries	32,032	29,304
Trustees' fees	4,200	4,102
Trustees' pensions paid	961	879
	<u>          </u>	<u>          </u>
	<u>37,193</u>	<u>34,285</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**5. STAFF COSTS**

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

	31/8/22	31/8/21
Staff	5	5
	<u>          </u>	<u>          </u>

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

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

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

**Charitable activities**

Operating activity

83,711

Other trading activities

488

**Total**

84,199

**EXPENDITURE ON**

**Charitable activities**

Operating activity

83,102

Other

4,343

**Total**

87,445

**NET INCOME/(EXPENDITURE)**

(3,246)

**RECONCILIATION OF FUNDS**

Total funds brought forward

41,993

**TOTAL FUNDS CARRIED  
FORWARD**

38,747

**7. TANGIBLE FIXED ASSETS**

Computer  
equipment  
£

**COST**

At 1 September 2021 and  
31 August 2022

1,313

**DEPRECIATION**

At 1 September 2021 and  
31 August 2022

1,313

**NET BOOK VALUE**

At 31 August 2022

-

At 31 August 2021

-

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22	31/8/21
	£	£
Prepayments and accrued income	186	1,481
	<u>          </u>	<u>          </u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22	31/8/21
	£	£
Social security and other taxes	623	624
Other creditors	1,718	1,238
Pension liability	312	302
Accruals and deferred income	-	428
	<u>          </u>	<u>          </u>
	<u>2,653</u>	<u>2,592</u>

**10. MOVEMENT IN FUNDS**

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22 £
<b>Unrestricted funds</b>			
General fund	38,747	(4,636)	34,111
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>38,747</u>	<u>(4,636)</u>	<u>34,111</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	81,305	(85,941)	(4,636)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>81,305</u>	<u>(85,941)</u>	<u>(4,636)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	41,993	(3,246)	38,747
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,993</u>	<u>(3,246)</u>	<u>38,747</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,199	(87,445)	(3,246)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>84,199</u>	<u>(87,445)</u>	<u>(3,246)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	41,993	(7,882)	34,111
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,993</u>	<u>(7,882)</u>	<u>34,111</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	165,504	(173,386)	(7,882)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>165,504</u>	<u>(173,386)</u>	<u>(7,882)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**12. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2022

	31/8/22 £	31/8/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	213	488
<b>Charitable activities</b>		
Nursery fee income	15,305	7,269
Grants	65,787	76,442
	<hr/>	<hr/>
	81,092	83,711
	<hr/>	<hr/>
<b>Total incoming resources</b>	81,305	84,199
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	32,032	29,304
Trustees' fees	4,200	4,102
Trustees' pensions paid	961	879
Wages	32,826	33,507
Pensions	559	555
Rent	8,904	11,172
Insurance	1,211	1,194
Telephone	1,244	1,219
Postage and stationery	158	125
Sundries	615	418
Depreciation of tangible fixed assets	-	327
	<hr/>	<hr/>
	82,710	82,802
<b>Other</b>		
Craft, toys & activities	301	734
Snack costs	268	282
Staff training	150	76
Staff welfare	-	424
Repairs & maintenance	498	506
Cleaning	-	89
Legal & professional costs	2,232	2,232
	<hr/>	<hr/>
	3,449	4,343
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	82	-

This page does not form part of the statutory financial statements

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2022

	31/8/22 £	31/8/21 £
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	(300)	300
Total resources expended	85,941	87,445
<b>Net expenditure</b>	<u>(4,636)</u>	<u>(3,246)</u>

This page does not form part of the statutory financial statements

**WARREN PRESCHOOL LIMITED**

England & Wales - Charity number 1156836

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# Accounts

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REGISTERED COMPANY NUMBER: 08979045 (England and Wales)  
REGISTERED CHARITY NUMBER: 1156836

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
Warren Preschool Limited

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Contents of the Financial Statements  
for the Year Ended 31 August 2021

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Report of the Trustees  
for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of the charity is to provide quality pre-school education and care through its not-for-profit company Warren Preschool Ltd

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### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Warren Preschool's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Warren Preschool is registered under the Warrington Borough Council scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours of universal funding over each 12 month period on a rolling process from when they first access their funding. Up to a further 15 hours a week is also available where the necessary criteria is met within the extended funding. A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day. The maximum claim of 15 hours universal funding plus up to a further 15 hours if extended funding is applicable must be taken over no fewer than 3 days.

Warren Preschool are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it.

With 2 year old places being made available this impacts the staff to children ratio which has meant salary costs are higher than expected. This is being monitored to ensure that only the necessary number of staff are covering any one particular session. There has also been an increase in fees during the year.

## **FUTURE PLANS**

Looking forward to 2021 - 2022 the numbers of children enrolled are good for a sustainable nursery, and have waiting lists for 2 and 3 year olds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Gail Brannan, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, and includes senior staff with NVQ or NNEB qualifications. With teamwork and essential support from nursery practitioners, excellence in education and childcare is achieved to budget. All staff hold paediatric first aid.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08979045 (England and Wales)

### **Registered Charity number**

1156836

### **Registered office**

22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

### **Trustees**

Mrs S Ellison FCA  
Mrs G Brannan  
S Kenyon

### **Independent Examiner**

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

Approved by order of the board of trustees on 23 May 2022 and signed on its behalf by:

Mrs S Ellison FCA - Trustee

**Independent examiner's report to the trustees of Warren Preschool Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Watkinson Black  
1st Floor, 264 Manchester Road  
Warrington  
WA1 3RB

23 May 2022

Statement of Financial Activities  
for the Year Ended 31 August 2021

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Operating activity		83,711	78,237
Other grant income		-	1,847
Other trading activities	2	488	130
<b>Total</b>		<u>84,199</u>	<u>80,214</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operating activity		83,102	85,607
Other		4,343	7,026
<b>Total</b>		<u>87,445</u>	<u>92,633</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(3,246)</u>	<u>(12,419)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		41,993	54,412
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>38,747</u></u>	<u><u>41,993</u></u>

Balance Sheet  
31 August 2021

	Notes	31/8/21 Unrestricted fund £	31/8/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	327
<b>CURRENT ASSETS</b>			
Debtors	8	1,481	91
Cash at bank and in hand		39,858	43,358
		<u>41,339</u>	<u>43,449</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,592)	(1,783)
<b>NET CURRENT ASSETS</b>		<u>38,747</u>	<u>41,666</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,747</u>	<u>41,993</u>
<b>NET ASSETS</b>		<u>38,747</u>	<u>41,993</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>38,747</u>	<u>41,993</u>
<b>TOTAL FUNDS</b>		<u>38,747</u>	<u>41,993</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Warren Preschool Limited

Balance Sheet - continued  
31 August 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:

S Ellison FCA - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

### **Taxation**

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

### **Fund accounting**

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

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

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**2. OTHER TRADING ACTIVITIES**

	31/8/21	31/8/20
	£	£
Fundraising events	488	130
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	31/8/21	31/8/20
	£	£
Depreciation - owned assets	327	438
Other operating leases	11,172	9,864
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31/8/21	31/8/20
	£	£
Trustees' salaries	29,304	27,810
Trustees' fees	4,102	4,032
Trustees' pensions paid	879	834
	<u>          </u>	<u>          </u>
	<u>34,285</u>	<u>32,676</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**5. STAFF COSTS**

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

	31/8/21	31/8/20
Staff	5	6
	<u>          </u>	<u>          </u>

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Operating activity	78,237
Other grant income	1,847
Other trading activities	130
<b>Total</b>	<u>80,214</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Operating activity	85,607
Other	7,026
<b>Total</b>	<u>92,633</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(12,419)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	54,412
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>41,993</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**7. TANGIBLE FIXED ASSETS**Computer  
equipment  
£**COST**At 1 September 2020 and  
31 August 2021

1,313

**DEPRECIATION**At 1 September 2020  
Charge for year

986

327

At 31 August 2021

1,313

**NET BOOK VALUE**

At 31 August 2021

-

At 31 August 2020

327

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31/8/21

31/8/20

£

£

Prepayments and accrued income

1,481

91

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31/8/21

31/8/20

£

£

Social security and other taxes

624

487

Other creditors

1,238

18

Pension liability

302

278

Accruals and deferred income

428

1,000

2,592

1,783

**10. MOVEMENT IN FUNDS**Net  
movement  
in funds  
£At 1.9.20  
£At  
31.8.21  
£**Unrestricted funds**

General fund

41,993

(3,246)

38,747

**TOTAL FUNDS**

41,993

(3,246)

38,747

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,199	(87,445)	(3,246)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>84,199</u>	<u>(87,445)</u>	<u>(3,246)</u>

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	54,412	(12,419)	41,993
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,412</u>	<u>(12,419)</u>	<u>41,993</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,214	(92,633)	(12,419)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>80,214</u>	<u>(92,633)</u>	<u>(12,419)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	54,412	(15,665)	38,747
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,412</u>	<u>(15,665)</u>	<u>38,747</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	164,413	(180,078)	(15,665)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>164,413</u>	<u>(180,078)</u>	<u>(15,665)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**12. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	31/8/21 £	31/8/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	488	130
<b>Charitable activities</b>		
Nursery fee income	7,269	11,367
Grants	76,442	68,717
	<hr/>	<hr/>
	83,711	80,084
	<hr/>	<hr/>
<b>Total incoming resources</b>	84,199	80,214
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	29,304	27,810
Trustees' fees	4,102	4,032
Trustees' pensions paid	879	834
Wages	33,507	37,557
Pensions	555	539
Rent	11,172	9,864
Insurance	1,194	1,642
Telephone	1,219	1,191
Postage and stationery	125	147
Sundries	418	553
Depreciation of tangible fixed assets	327	438
	<hr/>	<hr/>
	82,802	84,607
 <b>Other</b>		
Craft, toys & activities	734	2,069
Snack costs	282	552
Staff training	76	1,091
Staff welfare	424	434
Repairs & maintenance	506	674
Cleaning	89	163
Legal & professional costs	2,232	2,043
	<hr/>	<hr/>
	4,343	7,026
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	300	1,000

This page does not form part of the statutory financial statements

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	31/8/21 £	31/8/20 £
Total resources expended	<u>87,445</u>	<u>92,633</u>
<b>Net expenditure</b>	<u><u>(3,246)</u></u>	<u><u>(12,419)</u></u>

This page does not form part of the statutory financial statements

**WARREN PRESCHOOL LIMITED**

England & Wales - Charity number 1156836

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# Accounts

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REGISTERED COMPANY NUMBER: 08979045 (England and Wales)  
REGISTERED CHARITY NUMBER: 1156836

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2020  
for  
Warren Preschool Limited

Gillian Griffiths  
20 Mulberry Close  
Heald Green  
Cheadle  
Cheshire  
SK8 3NJ

Warren Preschool Limited

Contents of the Financial Statements  
for the Year Ended 31 August 2020

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Detailed Statement of Financial Activities	15 to 16

Report of the Trustees  
for the Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objective of the charity is to provide quality pre-school education and care through its not-for-profit company Warren Preschool Ltd

The Warren Pre School provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at the preschool are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 30 children at each session and 30 children for lunch.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Warren Preschool's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Warren Preschool is registered under the Warrington Borough Council scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours of universal funding over each 12 month period on a rolling process from when they first access their funding. Up to a further 15 hours a week is also available where the necessary criteria is met within the extended funding. A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day. The maximum claim of 15 hours universal funding plus up to a further 15 hours if extended funding is applicable must be taken over no fewer than 3 days.

Warren Preschool are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it.

With 2 year old places being made available this impacts the staff to children ratio which has meant salary costs are higher than expected. This is being monitored to ensure that only the necessary number of staff are covering any one particular session. There has also been an increase in fees during the year.

## **FUTURE PLANS**

Looking forward to 2020 - 2021 the numbers of children enrolled are good for a sustainable nursery, and have waiting lists for 2 and 3 year olds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Gail Brannan, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, and includes senior staff with NVQ or NNEB qualifications. With teamwork and essential support from nursery practitioners, excellence in education and childcare is achieved to budget. All staff hold paediatric first aid.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08979045 (England and Wales)

### **Registered Charity number**

1156836

### **Registered office**

22 Warren Lane  
Woolston  
Warrington  
WA1 4ES

### **Trustees**

Mrs S Ellison FCA  
Mrs G Brannan  
S Kenyon

### **Independent Examiner**

Gillian Griffiths  
Gillian Griffiths  
20 Mulberry Close  
Heald Green  
Cheadle  
Cheshire  
SK8 3NJ

## **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 24 May 2021 and signed on its behalf by:

Warren Preschool Limited

Report of the Trustees  
for the Year Ended 31 August 2020

Mrs S Ellison FCA - Trustee

Independent Examiner's Report to the Trustees of  
Warren Preschool Limited

**Independent examiner's report to the trustees of Warren Preschool Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Gillian Griffiths  
Gillian Griffiths  
20 Mulberry Close  
Heald Green  
Cheadle  
Cheshire  
SK8 3NJ

24 May 2021

Warren Preschool Limited

Statement of Financial Activities  
for the Year Ended 31 August 2020

	Notes	31/8/20 Unrestricted fund £	31/8/19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Operating activity		78,237	97,330
Other grant income		1,847	-
Other trading activities	2	130	2,190
Investment income	3	-	2
<b>Total</b>		<u>80,214</u>	<u>99,522</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operating activity		85,607	87,622
Other		7,026	6,304
<b>Total</b>		<u>92,633</u>	<u>93,926</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(12,419)</u>	<u>5,596</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		54,412	48,816
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>41,993</u></u>	<u><u>54,412</u></u>

The notes form part of these financial statements

Warren Preschool Limited

Balance Sheet  
31 August 2020

	Notes	31/8/20 Unrestricted fund £	31/8/19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	327	765
<b>CURRENT ASSETS</b>			
Debtors	9	91	2,765
Cash at bank and in hand		43,358	54,154
		<u>43,449</u>	<u>56,919</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,783)	(3,272)
		<u>41,666</u>	<u>53,647</u>
<b>NET CURRENT ASSETS</b>			
		<u>41,993</u>	<u>54,412</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>41,993</u>	<u>54,412</u>
<b>NET ASSETS</b>		<u>41,993</u>	<u>54,412</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>41,993</u>	<u>54,412</u>
<b>TOTAL FUNDS</b>		<u>41,993</u>	<u>54,412</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

Warren Preschool Limited

Balance Sheet - continued  
31 August 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2021 and were signed on its behalf by:

S Ellison FCA - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

### **Taxation**

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

### **Fund accounting**

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

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

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31/8/20	31/8/19
	£	£
Fundraising events	130	1,185
Other income	-	1,005
	<u>130</u>	<u>2,190</u>

**3. INVESTMENT INCOME**

	31/8/20	31/8/19
	£	£
Interest receivable - trading	-	2
	<u>-</u>	<u>2</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31/8/20	31/8/19
	£	£
Depreciation - owned assets	438	438
Other operating leases	9,864	9,696
	<u>10,302</u>	<u>10,134</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	31/8/20	31/8/19
	£	£
Trustees' salaries	27,810	27,941
Trustees' pensions paid	834	628
	<u>28,644</u>	<u>28,569</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**6. STAFF COSTS**

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

	31/8/20	31/8/19
Staff	<u>6</u>	<u>5</u>

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

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

	Unrestrictede fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Operating activity	97,330
Other trading activities	2,190
Investment income	<u>2</u>
<b>Total</b>	<u>99,522</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Operating activity	87,622
Other	<u>6,304</u>
<b>Total</b>	<u>93,926</u>
<b>NET INCOME</b>	<u>5,596</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	48,816
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>54,412</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**8. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 September 2019 and 31 August 2020	1,313
<b>DEPRECIATION</b>	
At 1 September 2019	548
Charge for year	438
At 31 August 2020	986
<b>NET BOOK VALUE</b>	
At 31 August 2020	327
At 31 August 2019	765

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/20	31/8/19
	£	£
Other debtors	-	2,765
Prepayments and accrued income	91	-
	<u>91</u>	<u>2,765</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/20	31/8/19
	£	£
Social security and other taxes	487	187
Other creditors	18	326
Pension liability	278	259
Accruals and deferred income	1,000	2,500
	<u>1,783</u>	<u>3,272</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**11. MOVEMENT IN FUNDS**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	54,412	(12,419)	41,993
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,412</u>	<u>(12,419)</u>	<u>41,993</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,214	(92,633)	(12,419)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>80,214</u>	<u>(92,633)</u>	<u>(12,419)</u>

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	48,816	5,596	54,412
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,816</u>	<u>5,596</u>	<u>54,412</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	99,522	(93,926)	5,596
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>99,522</u>	<u>(93,926)</u>	<u>5,596</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	48,816	(6,823)	41,993
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,816</u>	<u>(6,823)</u>	<u>41,993</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	179,736	(186,559)	(6,823)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>179,736</u>	<u>(186,559)</u>	<u>(6,823)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2020.

**13. POST BALANCE SHEET EVENTS**

**Going concern and Covid-19**

The coronavirus pandemic has significantly disrupted individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK entered lockdown in March 2020 and some restrictions, further lockdowns remain in place.

The effect of COVID-19 on the company resulted in a reduction in income.

We have continued to prepare the accounts on a going concern basis and deem this appropriate given the ongoing support from the director and the government grants. We do not consider that a material uncertainty about our going concern status currently exists. In making this assessment we have considered the likely trading conditions for a period of twelve months from the date of our approval of these accounts.

**14. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees who are all directors of the company.

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	31/8/20 £	31/8/19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	130	1,185
Other income	-	1,005
	<hr/>	<hr/>
	130	2,190
<b>Investment income</b>		
Interest receivable - trading	-	2
<b>Charitable activities</b>		
Nursery fee income	11,367	16,174
Grants	68,717	81,156
	<hr/>	<hr/>
	80,084	97,330
<b>Total incoming resources</b>		
	<hr/>	<hr/>
	80,214	99,522
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	27,810	27,941
Trustees' pensions paid	834	628
Wages	37,557	40,500
Pensions	539	612
Rent	9,864	9,696
Insurance	1,642	1,628
Telephone	1,191	1,101
Postage and stationery	147	241
Sundries	553	997
Depreciation of tangible fixed assets	438	438
	<hr/>	<hr/>
	80,575	83,782
<b>Other</b>		
Craft, toys & activities	2,069	2,413
Snack costs	552	1,091
Staff training	1,091	339
Staff welfare	434	206
Repairs & maintenance	674	703
Cleaning	163	336
Carried forward	4,983	5,088

This page does not form part of the statutory financial statements

Warren Preschool Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	31/8/20	31/8/19
	£	£
<b>Other</b>		
Brought forward	4,983	5,088
Legal & professional costs	2,043	1,216
	<u>7,026</u>	<u>6,304</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	5,032	3,840
	<u>92,633</u>	<u>93,926</u>
Total resources expended		
	<u>(12,419)</u>	<u>5,596</u>
<b>Net (expenditure)/income</b>		

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