

ST JAMES PRE-SCHOOL WOOLTON

England & Wales · Charity number 1160217

Details

Other names ST JAMES PRE-SCHOOL WOOLTON

Status Registered

Legal form Charitable company

Company number [08741659](#)

Registered 2015-01-29

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

Contact

Address StJames Church Hall
Church Road South
Woolton
Liverpool
L25 7RJ

Phone 01514287525

Email stjamespreschool@hotmail.com

Website <http://www.stjamespreschoolwoolton.weebly.com>

Activities

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:-1) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRESCHOOL LEARNING ALLIANCE.

Activities: PARENT & TODDLER AND PRE-SCHOOL FOR CHILDREN IN WOOLTON VILLAGE, LIVERPOOL

Classification

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

Geography

- Knowsley
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£91,711	£91,555	-	-
2023-08-31	£78,578	£101,443	-	-
2022-08-31	£108,277	£102,345	-	-
2021-08-31	£90,995	£93,417	-	-
2020-08-31	£118,540	£119,478	-	-

Trustees

Name	Role	Appointed
STEPHEN SKYNER	Chair	2014-03-19
Deborah Nichols		2017-06-12
HAYLEY MCCABE		2014-03-19
Rebecca Elizabeth Waters		2023-10-19

ST JAMES PRE-SCHOOL WOOLTON

England & Wales - Charity number 1160217

Accounts

REGISTERED COMPANY NUMBER: 8741659 (England and Wales)
REGISTERED CHARITY NUMBER: 1160217

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
St.James Pre-School Woolton Ltd

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

St.James Pre-School Woolton Ltd

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for the Year Ended 31 August 2024**

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St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2024

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the pre-school shall be to provide safe and satisfying group play for the advancement of the education of children 2 - 5 years of age.

We shall carry out this objective by providing sessional day care, five days a week for 3 hours per day. Children will be cared for by a suitably qualified and vetted staff team. They will be cared for in a safe and stimulating environment and will be protected by a full set of comprehensive policies and procedures. The management team of the pre-school will ensure that all children who attend the pre-school are given the opportunity to begin to achieve the five outcomes of the Every Child Matters green paper and will also adopt the principles of the Early Years Foundation Stage Document. By using this approach this in turn will hopefully create well rounded, balanced individuals who will be able to contribute to society in a positive way in the future.

The object of the parent and toddler group shall be to provide safe play for children accompanied by parents or guardians.

We shall carry out this objective by providing daily sessions where parents can come along with their children and engage in play activities in a safe, stimulating and friendly environment. Children and parents alike are given the opportunity to engage socially with others, they can receive advice and support from staff and other parents with regard to their child's welfare and development and be signposted to appropriate services such as pre-school and children's centre classes and activities.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit whilst determining objectives and planning activities.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are registered as a part time childcare setting operating between the hours of 9-15 a.m. to 12.15 p.m. For two-year-olds upwards to five-year-old children.

We also operate a Parent and Toddler group for 2-year-olds and under, which is financially supported by pre-school, which generally provides a firm foundation for children moving up to pre-school registration.

We now have 6 members of staff, which allows us to work safely within Ofsted guideline ratios with the children currently registered to pre-school. However, it is not perfect and doesn't leave much room for manoeuvre to cover any unexpected staff absenteeism. Our ability to recruit further staff is limited due to the availability of funds and the need to have enough children on the register taking sessions to attract the statutory government funding for child places in early years.

Unfortunately, since the Covid pandemic there was an understandable reluctance to send children back into Pre-school and numbers are still considered lower than previously. This together with parents working from home and all-day provision elsewhere, this has had an impact on numbers of families applying for places.

As in previous years, every new term provides us with many challenging aspects in providing the highest quality childcare and teaching provision for our young children.

With the financial constraints and reduced funding from central government we try very hard to manage our overheads and expenditure in line with our very high expectations and the delivery of a quality service to our children.

St. James Pre School is a safe, secure comfortable and caring loving environment which continues to provide the best early years foundation to our children in the preparation of their personal and collective educational journey.

Our modern, warm, and inviting church hall building continues to serve us well. I'm sure this has enhanced the user experience and has encouraged many new families in our community to attend sessions, especially, the much-valued parent and Toddler facilities, with the social engagement and interaction of many parents, grandparents, and toddlers. The parent and toddler sessions are a huge success attracting many more families from all aspects of our community and together with pre-school have a great reputation for the devotion and excellent care and welcome that is offered to all who attend the loving environment here at St. James. Pre-School.

We are very proud to have a very special relationship, link and support with St James Methodist URC Church, through their mission in the community, and the ability to be able to use the beautiful church building and the support and pastoral care from the minister the Reverend Peter Hughes who also serves as a pre-school trustee.

We are fortunate to have a dedicated and high-quality staff team who love and care for our children and work extremely hard to ensure that St. James pre-school continues to provide excellent provision of childcare.

Our board of trustees has expertise in all areas of managing the pre-school and is very active in their support to ensure the organisation is compliant and strives for excellence in meeting its obligations set out in the constitution.

We always need new parent board trustees to enable us to remain compliant with the charity commission regulations.

We always welcome expressions of interest to anyone considering a nomination to join the board of governors or be part of our fundraising committee.

Finally, I would like to say how very proud I am, as chairman of the trustees and thank the management, staff, trustees, parents and children for your dedication and support as we celebrate another eventful and financially challenging, but still very successful year at St. James Pre School, all be it a financial year starting with a deficit of more than £24,000 which was predicted based on previous budget and cashflow analysis and reduced to a small surplus at year end.

I encourage you to read the pre-school managers' report for a more very interesting comprehensive summary of the year's activities compiled by the manager, Deb Nichols.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2024

Following all the hard work and support of the staff, parents and trustees, and the many challenges we face year on year, we still find ourselves in a difficult period moving forward as our financial status is limited and discussions with the church over future rental agreements, could jeopardise the sustainability we have as an organisation ongoing, as the church also are in financial difficulties and are looking for ways of increasing their own revenues and are exploring market rate opportunities to hire out the hall building. Per School income at the moment could not financially support a substantial increase in rent at a market level. Last year we agreed a reduction in rent of around £10,000 which the church have notified us as being unsustainable.

This year we expect to be even more challenging than ever, with the financial crisis surrounding local government funding to the early years education sector and the lack of application for places at Pre School.

Deb and the staff team have shown great strength and character, understanding and resilience during the past difficult months, whilst the trustees have faced some difficult financial decisions to ensure the Pre-school remain solvent and available to the families and children in the community. They have always enthusiastically done everything asked of them and demonstrated dedication and loyalty to me as Chairman, and to the trustees and families of St James Pre-School.

Fundraising activities

During the year fundraising for the charity raised £2,335. We are hopeful to receive matched funding in future years.

FINANCIAL REVIEW

Financial position

The results for the year show a net income position in the year of £156 with cash held at the bank and in hand of £15,304.

Unfortunately, the Quality Supplement previously made by the Local Authority is no longer paid to settings.

Not all children are taking up the government grant and using all sessions available to them which is causing a shortfall in local education funding; however, the Trustees are focused on increasing numbers of children attending the facilities provided.

The Trustees are also aware that the costs involved are based upon full time qualification guidelines however the charity is only operated on a part time basis. Costs associated with this (including rental costs, insurance etc) increase on a regular basis whereas the funding being received from government sources is not increasing to match the expenditure, therefore the charity is seeking further fundraising opportunities.

Reserves policy

It is the charity's aim to hold funds to meet one term of costs should any unforeseen circumstances arise. At the year-end and the previous accounting period (Year ended 31st August 2023), the charity held **insufficient funds** to meet this need.

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.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. The recruitment of Trustees is based upon the criteria requested by both the Charity Commission and Ofsted.

Advertisement for new Trustees is included within the charity's newsletter and at the premises used by the charity.

The charity ensures that included within the Trustees at any one time there are representatives from parent governors, the church and the local community.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
8741659 (England and Wales)

Registered Charity number
1160217

Registered office
61 Rodney Street
Liverpool
Merseyside
L1 9ER

Trustees

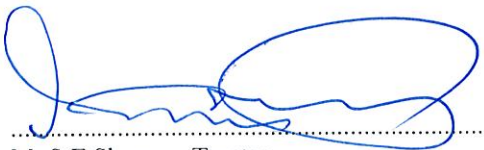
Mr S E Skyner
Mrs H McCabe
Mrs J Crenall
Mrs A Gibney
Mrs D Nichols
Reverend P Hughes
Mrs L M T Hart - resigned 19/10/23
Mrs S S West
Miss M C MacDonald
Miss E Aranyi
Mrs F M Richardson
Mrs K A Taylor – appointed 19/10/23
Miss R E Waters – appointed 19/10/23

Independent Examiner

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

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

Approved by order of the board of trustees on 31 Dec 2024 and signed on its behalf by:



Mr S E Skyner - Trustee

**Independent Examiner's Report to the Trustees of
St.James Pre-School Woolton Ltd**

Independent examiner's report to the trustees of St.James Pre-School Woolton Ltd ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Paul Burns BSc BFP FCA

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

Date: 3/12/24



St.James Pre-School Woolton Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of educational services		88,130	1,143	89,273	75,859
Other trading activities	2	2,335	-	2,335	2,659
Investment income	3	<u>103</u>	<u>-</u>	<u>103</u>	<u>60</u>
Total		<u>90,568</u>	<u>1,143</u>	<u>91,711</u>	<u>78,578</u>
EXPENDITURE ON					
Raising funds		89	-	89	94
Charitable activities					
Provision of educational services		<u>90,323</u>	<u>1,143</u>	<u>91,466</u>	<u>101,349</u>
Total		<u>90,412</u>	<u>1,143</u>	<u>91,555</u>	<u>101,443</u>
NET INCOME/(EXPENDITURE)		156	-	156	(22,865)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>9,529</u>	-	<u>9,529</u>	<u>32,394</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>9,685</u></u>	<u><u>-</u></u>	<u><u>9,685</u></u>	<u><u>9,529</u></u>

The notes form part of these financial statements

St.James Pre-School Woolton Ltd

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		15,304	-	15,304	15,249
CREDITORS					
Amounts falling due within one year	8	(5,619)	-	(5,619)	(5,720)
NET CURRENT ASSETS		<u>9,685</u>	<u>-</u>	<u>9,685</u>	<u>9,529</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,685</u>	<u>-</u>	<u>9,685</u>	<u>9,529</u>
NET ASSETS		<u>9,685</u>	<u>-</u>	<u>9,685</u>	<u>9,529</u>
FUNDS	9				
Unrestricted funds				<u>9,685</u>	<u>9,529</u>
TOTAL FUNDS				<u>9,685</u>	<u>9,529</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.

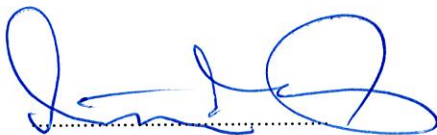
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

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.

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

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


.....
Mr S E Skyner - Trustee

3/12/24

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Income

All income and grants are 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.

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.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£).

St.James Pre-School Woolton Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. OTHER TRADING ACTIVITIES	31.8.24	31.8.23
	£	£
Fundraising events	2,335	2,659
Corona Job Retention Scheme Grant	-	-
COVID business support grant	-	-
	<u>2,335</u>	<u>2,659</u>

3. INVESTMENT INCOME	31.8.24	31.8.23
	£	£
Deposit account interest	<u>103</u>	<u>60</u>

4. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
	31.8.24	31.8.23
	£	£
Other operating leases	6,000	15,888
Independent examiners fee	<u>1,200</u>	<u>1,140</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with the memorandum and articles of association for the charity, since becoming a trustee of the charity D Nichols received remuneration totalling £22,772 (2023: £20,776) and employers pension contributions of £683 (2023: £623). During the year A Gibney received remuneration totalling £8,235 (2023: £7,625) and employers pension contributions of £247 (2023: £229). No remuneration was in respect of their role as a Trustee. No further amounts were paid to any other trustee during the year ended 31 August 2024 and no amounts were paid to any other trustees during the year ended 31 August 2023.

Trustees' expenses

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

6. STAFF COSTS	31.8.24	31.8.23
	£	£
Wages and salaries	73,193	74,186
Other pension costs	<u>1,273</u>	<u>1,487</u>
	<u>74,466</u>	<u>75,673</u>

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

	31.8.24	31.8.23
Staff	<u>6</u>	<u>7</u>

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

St.James Pre-School Woolton Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of educational services	75,222	637	75,859
Other trading activities	2,659	-	2,659
Investment income	<u>60</u>	<u>-</u>	<u>60</u>
Total	<u>77,941</u>	<u>637</u>	<u>78,578</u>
EXPENDITURE ON			
Charitable activities			
Provision of educational services	<u>100,806</u>	<u>637</u>	<u>101,443</u>
NET INCOME/(EXPENDITURE)	(22,865)	-	(22,865)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>32,394</u>	<u>-</u>	<u>32,394</u>
TOTAL FUNDS CARRIED FORWARD	<u>9,529</u>	<u>-</u>	<u>9,529</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Social security and other taxes	-	981
Other creditors	3,719	3,719
Accruals and deferred income	<u>1,900</u>	<u>1,020</u>
	<u>5,619</u>	<u>5,720</u>

9. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	9,529	156	9,685
TOTAL FUNDS	<u>9,529</u>	<u>156</u>	<u>9,685</u>

St.James Pre-School Woolton Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,568	(90,412)	156
Restricted funds			
Restricted Fund	1,143	(1,143)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,711</u>	<u>(91,555)</u>	<u>156</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	32,394	(22,865)	9,529
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,394</u>	<u>(22,865)</u>	<u>9,529</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,941	(100,806)	(22,865)
Restricted funds			
Restricted Fund	637	(637)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,578</u>	<u>(101,443)</u>	<u>(22,865)</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	32,394	(22,709)	9,685
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,394</u>	<u>(22,709)</u>	<u>9,685</u>

St.James Pre-School Woolton Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. 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 £
Unrestricted funds			
General fund	168,509	(191,218)	(22,709)
Restricted funds			
Restricted Fund	1,780	(1,780)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>170,289</u>	<u>(192,998)</u>	<u>(22,709)</u>

10. RELATED PARTY DISCLOSURES

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

St.James Pre-School Woolton Ltd

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

	31.8.24	31.8.23
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	2,335	2,659
Corona Job Retention Scheme Grant	-	-
	<hr/>	<hr/>
	2,335	2,659
Investment income		
Deposit account interest	103	60
Charitable activities		
Grants and donations	55,524	48,185
Pre-School Fees & Childcare	21,744	17,777
Term Fees	2,047	2,135
Parent & Toddler	8,772	6,698
Christmas Parties	170	129
Photo Commissions	147	200
Uniforms	869	735
	<hr/>	<hr/>
	89,273	75,859
Total incoming resources	91,711	78,578
EXPENDITURE		
Raising donations and legacies		
Sundries	89	94
Charitable activities		
Wages	73,193	74,186
Pensions	1,273	1,487
Rent	6,000	15,888
Insurance	1,584	1,487
Telephone	700	707
Sundries	461	1,126
Uniforms	1,083	440
Kitchen & Groceries	2,148	1,943
Craft materials	612	907
Milk and Woolton Educational expenses	1,143	637
	<hr/>	<hr/>
	88,197	98,808
Support costs		
Management		
Postage and stationery	431	470
Training	455	14
	<hr/>	<hr/>
	886	484

This page does not form part of the statutory financial statements

St.James Pre-School Woolton Ltd

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

	31.8.24 £	31.8.23 £
Management Finance		
Bank charges	303	267
Governance costs		
Accountancy fees	1,380	1,140
Payroll Services	<u>700</u>	<u>650</u>
	<u>2,080</u>	<u>1,790</u>
Total resources expended	<u>91,555</u>	<u>101,443</u>
Net income/(expenditure)	<u>156</u>	<u>(22,865)</u>

This page does not form part of the statutory financial statements

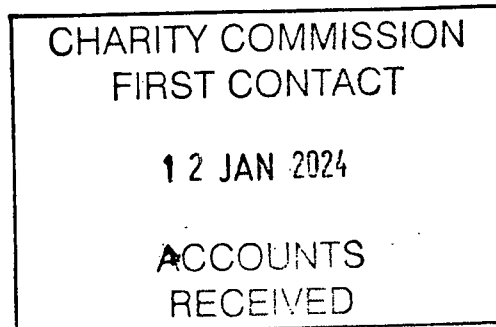
ST JAMES PRE-SCHOOL WOOLTON

England & Wales - Charity number 1160217

Accounts

REGISTERED COMPANY NUMBER: 8741659 (England and Wales)
REGISTERED CHARITY NUMBER: 1160217

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
St.James Pre-School Woolton Ltd



Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

St.James Pre-School Woolton Ltd

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

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St.James Pre-School Woolton Ltd

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 object of the pre-school shall be to provide safe and satisfying group play for the advancement of the education of children 2 - 5 years of age.

We shall carry out this objective by providing sessional day care, five days a week for 3 hours per day. Children will be cared for by a suitably qualified and vetted staff team. They will be cared for in a safe and stimulating environment and will be protected by a full set of comprehensive policies and procedures. The management team of the pre-school will ensure that all children who attend the pre-school are given the opportunity to begin to achieve the five outcomes of the Every Child Matters green paper and will also adopt the principles of the Early Years Foundation Stage Document. By using this approach this in turn will hopefully create well rounded, balanced individuals who will be able to contribute to society in a positive way in the future.

The object of the parent and toddler group shall be to provide safe play for children accompanied by parents or guardians.

We shall carry out this objective by providing daily sessions where parents can come along with their children and engage in play activities in a safe, stimulating and friendly environment. Children and parents alike are given the opportunity to engage socially with others, they can receive advice and support from staff and other parents with regard to their child's welfare and development and be signposted to appropriate services such as pre-school and children's centre classes and activities.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit whilst determining objectives and planning activities.

St.James Pre-School Woolton Ltd

**Report of the Trustees
for the Year Ended 31 August 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are registered as a part time childcare setting operating between the hours of 9-15 a.m. to 12.15 p.m. For two-year-olds upwards to five-year-old children.

We also operate a Parent and Toddler group for 2-year-olds and under, which is financially supported by pre-school, which generally provides a firm foundation for children moving up to pre-school registration.

We now have 7 members of staff, which allows us to work safely within Ofsted guideline ratios with the children currently registered to pre-school. However, it is not perfect and doesn't leave much room for manoeuvre to cover any unexpected staff absenteeism. Our ability to recruit further staff is limited due to the availability of funds and the need to have enough children on the register taking sessions to attract the statutory government funding for child places in early years.

Unfortunately, due to the closing of pre-school for a short time at the beginning of the COVID pandemic and with the many changing restrictions and guidelines there was an understandable reluctance to send children back into Pre-school and numbers are still considered lower than previously.

As in previous years, every new term provides us with many challenging aspects in providing the highest quality childcare and teaching provision for our young children.

With the financial constraints and reduced funding from central government we try very hard to manage our overheads and expenditure in line with our very high expectations and the delivery of a quality service to our children.

St. James Pre School is a safe, secure comfortable and caring loving environment which continues to provide the best early years foundation to our children in the preparation of their personal and collective educational journey.

The building continues to provide us with a solid base and good location. We are very innovative with our planning and curriculum, where the children are motivated by our excellent staff team. Our modern, warm, and inviting church hall building continues to serve us well. I'm sure this has enhanced the user experience and has encouraged many new families in our community to attend sessions, especially, the much-valued parent and Toddler facilities, with the social engagement and interaction of many parents, grandparents, and toddlers. The parent and toddler sessions are a huge success attracting many more families from all aspects of our community and together with pre-school have a great reputation for the devotion and excellent care and welcome that is offered to all who attend the loving environment here at St. James. Pre-School.

We are very proud to have a very special relationship, link and support with St James Methodist URC Church, through their mission in the community, and the ability to be able to use the beautiful church building and the support and pastoral care from the minister the Reverend Peter Hughes who also serves as a pre-school trustee.

We are fortunate to have a dedicated and high-quality staff team who love and care for our children and work extremely hard to ensure that St. James pre-school continues to provide excellent provision of childcare.

Our board of trustees has expertise in all areas of managing the pre-school and is very active in their support to ensure the organisation is compliant and strives for excellence in meeting its obligations set out in the constitution.

We always need new parent board trustees to enable us to remain compliant with the charity commission regulations.

We always welcome expressions of interest to anyone considering a nomination to join the board of governors or be part of our fundraising committee, which is a very important aspect of life at St. James pre-school which is coordinated by Hayley McCabe.

Finally, I would like to say how very proud I am, as chairman of the trustees and thank the management, staff, trustees, parents and children for your dedication and support as we celebrate another eventful and financially challenging, but still very successful year at St. James Pre School.

I encourage you to read the pre-school managers' report for a more very interesting comprehensive summary of the year's activities compiled by the manager, Deb Nichols.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2023

Following all the hard work and support of the staff, parents and trustees, and even after allowing for the many challenges we face year on year, we are very fortunate and in a good place. We have a great foundation with the support from the church, as we look forward to welcoming back even more families and children in 2023/24 academic school year, which we expect to be even more challenging than ever, with the financial crisis surrounding local government funding to the early years education sector.

Deb and the staff team have shown great strength and character, understanding and resilience during the past difficult months, whilst the trustees have faced some difficult financial decisions to ensure the pre-school remain solvent and strives to try ensure a balanced budget, and can continue to provide early years childcare in the community. They have always enthusiastically done everything asked of them and demonstrated dedication and loyalty to me as Chairman, and to the trustees and families of St James Pre- School.

Fundraising activities

During the year fundraising for the charity raised £2,658.90. We are hopeful to receive matched funding in future years.

FINANCIAL REVIEW

Financial position

The results for the year show a net expenditure position in the year of (£22,865) with cash held at the bank and in hand of £15,249.

Unfortunately, the Quality Supplement previously made by the Local Authority is no longer paid to settings.

Not all children are taking up the government grant and using all sessions available to them which is causing a shortfall in local education funding; however, the Trustees are focused on increasing numbers of children attending the facilities provided.

The Trustees are also aware that the costs involved are based upon full time qualification guidelines however the charity is only operated on a part time basis. Costs associated with this (including rental costs, insurance etc) increase on a regular basis whereas the funding being received from government sources is not increasing to match the expenditure, therefore the charity is seeking further fundraising opportunities.

Reserves policy

It is the charity's aim to hold funds to meet one term of costs should any unforeseen circumstances arise. At the year-end the charity held sufficient funds to meet this need.

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.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. The recruitment of Trustees is based upon the criteria requested by both the Charity Commission and Ofsted.

Advertisement for new Trustees is included within the charity's newsletter and at the premises used by the charity.

The charity ensures that included within the Trustees at any one time there are representatives from parent governors, the church and the local community.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
8741659 (England and Wales)

Registered Charity number
1160217

Registered office
61 Rodney Street
Liverpool
Merseyside
L1 9ER

Trustees

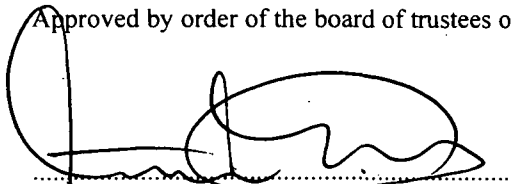
Mr S E Skyner Company Director
Mrs H McCabe Company Director
Mrs J Crenall Company Director
Mrs A Gibney Company Director
Mrs D Nichols Director
Mrs J Jones Director (resigned 19.1.23)
Reverend P Hughes Minister
Mrs L M T Hart Director
Miss M B Dillon Director (resigned 19.1.23)
Mrs S S West Director
Miss M C MacDonald (appointed 19.1.23)
Miss E Aranyi (appointed 19.1.23)
Mrs F M Richardson (appointed 19.1.23)

Independent Examiner

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

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

Approved by order of the board of trustees on8/1/24..... and signed on its behalf by:



Mr S E Skyner - Trustee

**Independent Examiner's Report to the Trustees of
St.James Pre-School Woolton Ltd**

Independent examiner's report to the trustees of St.James Pre-School Woolton Ltd ('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.

Paul Burns BSc BFP FCA

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER



Date: 8/1/24

St.James Pre-School Woolton Ltd

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of educational services		75,222	637	75,859	104,967
Other trading activities	2	2,659	-	2,659	3,308
Investment income	3	<u>60</u>	<u>-</u>	<u>60</u>	<u>2</u>
Total		<u>77,941</u>	<u>637</u>	<u>78,578</u>	<u>108,277</u>
 EXPENDITURE ON					
Raising funds		94	-	94	52
Charitable activities					
Provision of educational services		<u>100,712</u>	<u>637</u>	<u>101,349</u>	<u>102,293</u>
Total		<u>100,806</u>	<u>637</u>	<u>101,443</u>	<u>102,345</u>
NET INCOME/(EXPENDITURE)		(22,865)	-	(22,865)	5,932
 RECONCILIATION OF FUNDS					
Total funds brought forward		32,394	-	32,394	26,462
TOTAL FUNDS CARRIED FORWARD		<u>9,529</u>	<u>-</u>	<u>9,529</u>	<u>32,394</u>

The notes form part of these financial statements

St.James Pre-School Woolton Ltd

Balance Sheet
31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		15,249	-	15,249	40,075
CREDITORS					
Amounts falling due within one year	8	(5,720)	-	(5,720)	(7,681)
NET CURRENT ASSETS		<u>9,529</u>	<u>-</u>	<u>9,529</u>	<u>32,394</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,529</u>	<u>-</u>	<u>9,529</u>	<u>32,394</u>
NET ASSETS		<u>9,529</u>	<u>-</u>	<u>9,529</u>	<u>32,394</u>
FUNDS	9				
Unrestricted funds				<u>9,529</u>	<u>32,394</u>
TOTAL FUNDS				<u>9,529</u>	<u>32,394</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.

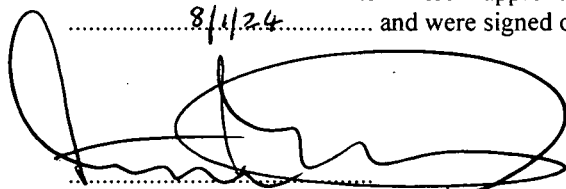
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on8/1/24..... and were signed on its behalf by:



Mr S E Skyner - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Income

All income and grants are 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.

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.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£).

St.James Pre-School Woolton Ltd

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	2,659	2,865
Corona Job Retention Scheme Grant	-	443
COVID business support grant	-	-
	<u>2,659</u>	<u>3,308</u>

3. INVESTMENT INCOME	31.8.23	31.8.22
	£	£
Deposit account interest	<u>60</u>	<u>2</u>

4. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
	31.8.23	31.8.22
	£	£
Other operating leases	15,888	15,206
Independent examiners fee	<u>1,140</u>	<u>1,110</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with the memorandum and articles of association for the charity, since becoming a trustee of the charity D Nichols received remuneration totalling £20,776 (2022: £18,988) and employers pension contributions of £623 (2022: £570). During the year A Gibney received remuneration totalling £7,625 (2022: £7,306) and employers pension contributions of £229 (2022: £215). No remuneration was in respect of their role as a Trustee. No further amounts were paid to any other trustee during the year ended 31 August 2023 and no amounts were paid to any other trustees during the year ended 31 August 2022.

Trustees' expenses

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

6. STAFF COSTS	31.8.23	31.8.22
	£	£
Wages and salaries	74,186	75,794
Other pension costs	<u>1,487</u>	<u>1,167</u>
	<u>75,673</u>	<u>76,961</u>

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

	31.8.23	31.8.22
Staff	<u>7</u>	<u>7</u>

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

St.James Pre-School Woolton Ltd

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of educational services	104,300	667	104,967
Other trading activities	3,308	-	3,308
Investment income	<u>2</u>	<u>-</u>	<u>2</u>
Total	<u>107,610</u>	<u>667</u>	<u>108,277</u>
 EXPENDITURE ON			
Charitable activities			
Provision of educational services	<u>101,678</u>	<u>667</u>	<u>102,345</u>
NET INCOME/(EXPENDITURE)	5,932	-	5,932
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>26,462</u>	<u>-</u>	<u>26,462</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>32,394</u></u>	<u><u>-</u></u>	<u><u>32,394</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Social security and other taxes	981	642
Other creditors	3,719	6,019
Accruals and deferred income	<u>1,020</u>	<u>1,020</u>
	<u>5,720</u>	<u>7,681</u>

9. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	32,394	(22,865)	9,529
TOTAL FUNDS	<u>32,394</u>	<u>(22,865)</u>	<u>9,529</u>

St.James Pre-School Woolton Ltd

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,941	(100,806)	(22,865)
Restricted funds			
Restricted Fund	637	(637)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,578</u>	<u>(101,443)</u>	<u>(22,865)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	26,462	5,932	32,394
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,462</u>	<u>5,932</u>	<u>32,394</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,610	(101,678)	5,932
Restricted funds			
Restricted Fund	667	(667)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>108,277</u>	<u>(102,345)</u>	<u>5,932</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 £
Unrestricted funds			
General fund	26,462	(16,933)	9,529
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,462</u>	<u>(16,933)</u>	<u>9,529</u>

St.James Pre-School Woolton Ltd

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

9. 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 £
Unrestricted funds			
General fund	185,551	(202,484)	(16,933)
Restricted funds			
Restricted Fund	1,304	(1,304)	-
TOTAL FUNDS	<u>186,855</u>	<u>(203,788)</u>	<u>(16,933)</u>

10. RELATED PARTY DISCLOSURES

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

St.James Pre-School Woolton Ltd

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

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	2,659	2,865
Corona Job Retention Scheme Grant	-	443
	<hr/>	<hr/>
	2,659	3,308
Investment income		
Deposit account interest	60	2
Charitable activities		
Grants and donations	48,185	81,683
Pre-School Fees & Childcare	17,777	11,078
Term Fees	2,135	2,943
Parent & Toddler	6,698	7,566
Christmas Parties	129	235
Photo Commissions	200	338
Uniforms	735	1,124
	<hr/>	<hr/>
	75,859	104,967
Total incoming resources	78,578	108,277
EXPENDITURE		
Raising donations and legacies		
Sundries	94	52
Charitable activities		
Wages	74,186	75,794
Pensions	1,487	1,167
Rent	15,888	15,206
Insurance	1,487	1,343
Telephone	707	609
Sundries	1,126	688
Uniforms	440	1,164
Kitchen & Groceries	1,943	2,059
Craft materials	907	980
Milk	637	667
	<hr/>	<hr/>
	98,808	99,677
Support costs		
Management		
Postage and stationery	470	447
Training	14	58
	<hr/>	<hr/>
	484	505

This page does not form part of the statutory financial statements

St.James Pre-School Woolton Ltd

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

	31.8.23 £	31.8.22 £
Management Finance		
Bank charges	267	351
Governance costs		
Accountancy fees	1,140	1,110
Payroll Services	<u>650</u>	<u>650</u>
	<u>1,790</u>	<u>1,760</u>
Total resources expended	<u>101,443</u>	<u>102,345</u>
Net income/(expenditure)	<u>(22,865)</u>	<u>5,932</u>

This page does not form part of the statutory financial statements

ST JAMES PRE-SCHOOL WOOLTON

England & Wales - Charity number 1160217

Accounts

REGISTERED COMPANY NUMBER: 8741659 (England and Wales)
REGISTERED CHARITY NUMBER: 1160217

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
St.James Pre-School Woolton Ltd

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
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L1 9ER

St.James Pre-School Woolton Ltd

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for the Year Ended 31 August 2022

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St.James Pre-School Woolton Ltd

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 object of the pre-school shall be to provide safe and satisfying group play for the advancement of the education of children 2 - 5 years of age.

We shall carry out this objective by providing sessional day care, five days a week for 3 hours per day. Children will be cared for by a suitably qualified and vetted staff team. They will be cared for in a safe and stimulating environment and will be protected by a full set of comprehensive policies and procedures. The management team of the pre-school will ensure that all children who attend the pre-school are given the opportunity to begin to achieve the five outcomes of the Every Child Matters green paper and will also adopt the principles of the Early Years Foundation Stage Document. By using this approach this in turn will hopefully create well rounded, balanced individuals who will be able to contribute to society in a positive way in the future.

The object of the parent and toddler group shall be to provide safe play for children accompanied by parents or guardians.

We shall carry out this objective by providing daily sessions where parents can come along with their children and engage in play activities in a safe, stimulating and friendly environment. Children and parents alike are given the opportunity to engage socially with others, they can receive advice and support from staff and other parents with regard to their child's welfare and development and be signposted to appropriate services such as pre-school and children's centre classes and activities.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit whilst determining objectives and planning activities.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are registered as a part time 45 places per day setting operating between the hours of 9-15 a.m. to 12.15 p.m. For two-year-olds upwards to five-year-old children.

We also operate a Parent and Toddler group for 2-year-olds and under, which generally provides a firm foundation for children moving up to pre-school registration.

In previous years, pre Covid we had employed an average of 10 /11 suitably qualified staff across all areas. However, this has had to be reduced according to our present-day requirements.

We now have 7 members of staff, which allows us to work safely within Ofsted guideline ratios. However, it is not perfect and doesn't leave much room for manoeuvre to cover any unexpected staff absenteeism. Our ability to recruit further staff is limited due to the availability of funds and the need to have enough children on the register taking sessions to attract the statutory government funding for child places in early years.

Unfortunately, due to the closing of pre-school for a short time at the beginning of the COVID pandemic and with the many changing restrictions and guidelines there was an understandable reluctance to send children back into Pre-school and numbers are still considered lower than previously.

As in previous years, every new term provides us with many challenging aspects in providing the highest quality childcare and teaching provision for our young children.

With the financial constraints and reduced funding from central government we try very hard to manage our overheads and expenditure in line with our very high expectations and the delivery of a quality service to our children.

St. James Pre School is a safe secure comfortable and caring loving environment which continues to provide the best early years foundation to our children in the preparation of their personal and collective educational journey.

The building continues to provide us with a solid base and good location, we are very innovative with our planning and curriculum, where the children are motivated by our excellent staff team.

The hall refurbishment and modernisation continue to serve us well, I'm sure this has enhanced the user experience and has encouraged many new families in our community to attend sessions, especially the much-valued Parent and Toddler facilities with the social engagement and interaction of many parents, grandparents and toddlers. The parent and toddler sessions are a huge success attracting many more families from all aspects of our community and together with pre-school have a great reputation for the devotion and excellent care and welcome that is offered to all who attend the loving environment here at St. James.

We are very proud to have a very special relationship and link and support with St James Methodist URC Church, the ability to be able to use the beautiful church building and the minister the Reverend Peter Hughes who also serves as a pre-school trustee.

We are fortunate to have a dedicated and high-quality staff team who love and care for our children and work extremely hard to ensure that St. James pre-school continues to provide excellent provision of childcare.

Our board of trustees has expertise in all areas of managing the pre-school and is very active in their support to ensure the organisation is compliant and strives for excellence in meeting its obligations set out in the constitution. We always need new parent board trustees to enable us to remain compliant with the charity commission regulations.

We always welcome expressions of interest to anyone considering a nomination to join the board of governors or be part of our fundraising committee. Which is a very important aspect of life at St. James pre-school which is coordinated by Hayley McCabe.

Finally, I would like to say how very proud I am and thank the management, staff, trustees, parents and children for your dedication and support as we celebrate another eventful and challenging, but still very successful year at St. James Pre School.

St.James Pre-School Woolton Ltd

Report of the Trustees for the Year Ended 31 August 2022

I encourage you to read the pre-school managers' report for a more very interesting comprehensive summary of the year's activities compiled by Deb.

Following all the hard work and support of the staff parents and trustees, and even after allowing for the many challenges we face year on year, we are very fortunate and in a good place, we have a great foundation as we look forward to welcoming back even more families and children in 2022/23.

Deb and the staff team have shown great strength, they have always enthusiastically done everything asked of them and demonstrated dedication and loyalty to me as Chairman, and to the trustees and families of St James Pre School.

Fundraising activities

During the year fundraising for the charity raised £2,867.95. We are hopeful to receive matched funding in future years.

FINANCIAL REVIEW

Financial position

The results for the year show a net income position in the year of £5,932 with cash held at the bank and in hand of £40,075.

Unfortunately, the Quality Supplement previously made by the Local Authority is no longer paid to settings.

Not all children are taking up the government grant and using all sessions available to them which is causing a shortfall in local education funding, however, the Trustees are focused on increasing numbers of children attending the facilities provided.

The Trustees are also aware that the costs involved are based upon full time qualification guidelines however the charity is only operated on a part time basis. Costs associated with this (including rental costs, insurance etc) increase on a regular basis whereas the funding being received from government sources is not increasing to match the expenditure, therefore the charity is seeking further fundraising opportunities.

Reserves policy

It is the charity's aim to hold funds to meet one term of costs should any unforeseen circumstances arise. At the year end the charity held sufficient funds to meet this need.

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.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. The recruitment of Trustees is based upon the criteria requested by both the Charity Commission and Ofsted.

Advertisement for new Trustees is included within the charity's newsletter and at the premises used by the charity.

The charity ensures that included within the Trustees at any one time there are representatives from parent governors, the church and the local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

8741659 (England and Wales)

Registered Charity number

1160217

Registered office

61 Rodney Street
Liverpool
Merseyside
L1 9ER



St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2022

Trustees

Mr S E Skyner Company Director
Mrs H McCabe Company Director
Mrs J Crenall Company Director
Mrs A Gibney Company Director
Mrs D Nichols Director
Mrs J Jones Director
Reverend P Hughes Minister
Mrs L M T Hart Director
Miss M B Dillon Director
Mrs S S West Director

Independent Examiner

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

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

Approved by order of the board of trustees on3/11/22..... and signed on its behalf by:

..........
Mrs D Nichols - Trustee

**Independent Examiner's Report to the Trustees of
St.James Pre-School Woolton Ltd**

Independent examiner's report to the trustees of St.James Pre-School Woolton Ltd ('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.

Paul Burns BSc BFP FCA
Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER



Date: 22/11/22

St.James Pre-School Woolton Ltd

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of educational services		104,300	667	104,967	82,901
Other trading activities	2	3,308	-	3,308	8,082
Investment income	3	2	-	2	12
Total		<u>107,610</u>	<u>667</u>	<u>108,277</u>	<u>90,995</u>
EXPENDITURE ON					
Raising funds		52	-	52	-
Charitable activities					
Provision of educational services		101,626	667	102,293	93,417
Total		<u>101,678</u>	<u>667</u>	<u>102,345</u>	<u>93,417</u>
NET INCOME/(EXPENDITURE)		5,932	-	5,932	(2,422)
RECONCILIATION OF FUNDS					
Total funds brought forward		26,462	-	26,462	28,884
TOTAL FUNDS CARRIED FORWARD		<u><u>32,394</u></u>	<u><u>-</u></u>	<u><u>32,394</u></u>	<u><u>26,462</u></u>

The notes form part of these financial statements

St.James Pre-School Woolton Ltd

Balance Sheet
31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		40,075	-	40,075	34,056
CREDITORS					
Amounts falling due within one year	8	(7,681)	-	(7,681)	(7,594)
NET CURRENT ASSETS		<u>32,394</u>	<u>-</u>	<u>32,394</u>	<u>26,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,394</u>	<u>-</u>	<u>32,394</u>	<u>26,462</u>
NET ASSETS		<u>32,394</u>	<u>-</u>	<u>32,394</u>	<u>26,462</u>
FUNDS	9				
Unrestricted funds				<u>32,394</u>	<u>26,462</u>
TOTAL FUNDS				<u>32,394</u>	<u>26,462</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

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on3.11.22..... and were signed on its behalf by:

..........
Mrs D Nichols - Trustee

St.James Pre-School Woolton Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Income

All income and grants are 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.

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.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£).

St.James Pre-School Woolton Ltd

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	2,865	1,428
Corona Job Retention Scheme Grant	443	1,654
COVID business support grant	-	5,000
	<u>3,308</u>	<u>8,082</u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	2	12
	<u>2</u>	<u>12</u>

4. NET INCOME/(EXPENDITURE)

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

	31.8.22	31.8.21
	£	£
Other operating leases	15,206	14,748
Independent examiners fee	1,110	930
	<u>16,316</u>	<u>15,678</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with the memorandum and articles of association for the charity, since becoming a trustee of the charity D Nichols received remuneration totalling £18,988 (2021: £18,076) and employers pension contributions of £570 (2021: £542). During the year A Gibney received remuneration totalling £7,306 (2021: £5,496) and employers pension contributions of £215 (2021 : Nil). No remuneration was in respect of their role as a Trustee. No further amounts were paid to any other trustee during the year ended 31 August 2022 and no amounts were paid to any other trustees during the year ended 31 August 2021.

Trustees' expenses

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

6. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	75,794	67,547
Other pension costs	1,167	977
	<u>76,961</u>	<u>68,524</u>

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

	31.8.22	31.8.21
Staff	7	8
	<u>7</u>	<u>8</u>

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

St.James Pre-School Woolton Ltd

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of educational services	82,511	390	82,901
Other trading activities	8,082	-	8,082
Investment income	12	-	12
Total	<u>90,605</u>	<u>390</u>	<u>90,995</u>
EXPENDITURE ON			
Charitable activities			
Provision of educational services	93,027	390	93,417
NET INCOME/(EXPENDITURE)	(2,422)	-	(2,422)
RECONCILIATION OF FUNDS			
Total funds brought forward	28,884	-	28,884
TOTAL FUNDS CARRIED FORWARD	<u>26,462</u>	<u>-</u>	<u>26,462</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22 £	31.8.21 £
Social security and other taxes	642	645
Other creditors	6,019	6,019
Accruals and deferred income	1,020	930
	<u>7,681</u>	<u>7,594</u>

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	26,462	5,932	32,394
TOTAL FUNDS	<u>26,462</u>	<u>5,932</u>	<u>32,394</u>

St.James Pre-School Woolton Ltd

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,610	(101,678)	5,932
Restricted funds			
Restricted Fund	667	(667)	-
TOTAL FUNDS	<u>108,277</u>	<u>(102,345)</u>	<u>5,932</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	28,884	(2,422)	26,462
TOTAL FUNDS	<u>28,884</u>	<u>(2,422)</u>	<u>26,462</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,605	(93,027)	(2,422)
Restricted funds			
Restricted Fund	390	(390)	-
TOTAL FUNDS	<u>90,995</u>	<u>(93,417)</u>	<u>(2,422)</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 £
Unrestricted funds			
General fund	28,884	3,510	32,394
TOTAL FUNDS	<u>28,884</u>	<u>3,510</u>	<u>32,394</u>

St.James Pre-School Woolton Ltd

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

9. 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 £
Unrestricted funds			
General fund	198,215	(194,705)	3,510
Restricted funds			
Restricted Fund	1,057	(1,057)	-
TOTAL FUNDS	<u>199,272</u>	<u>(195,762)</u>	<u>3,510</u>

10. RELATED PARTY DISCLOSURES

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

St.James Pre-School Woolton Ltd

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

	31.8.22	31.8.21
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	2,865	1,428
Corona Job Retention Scheme Grant	443	1,654
COVID business support grant	-	5,000
	<hr/>	<hr/>
	3,308	8,082
Investment income		
Deposit account interest	2	12
Charitable activities		
Grants	81,683	57,052
Pre-School Fees & Childcare	11,078	16,779
Term Fees	2,943	1,993
Parent & Toddler	7,566	5,576
Christmas Parties	235	-
Photo Commissions	338	188
Uniforms	1,124	1,313
	<hr/>	<hr/>
	104,967	82,901
Total incoming resources	<hr/>	<hr/>
	108,277	90,995
EXPENDITURE		
Raising donations and legacies		
Sundries	52	-
Charitable activities		
Wages	75,794	67,547
Pensions	1,167	977
Rent	15,206	14,748
Insurance	1,343	1,358
Telephone	609	530
Sundries	688	919
Uniforms	1,164	1,543
Kitchen & Groceries	2,059	1,258
Craft materials	980	1,224
Milk	667	390
	<hr/>	<hr/>
	99,677	90,494
Support costs		
Management		
Postage and stationery	447	550
Training	58	446
	<hr/>	<hr/>
	505	996

This page does not form part of the statutory financial statements

St.James Pre-School Woolton Ltd

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

	31.8.22 £	31.8.21 £
Management		
Finance		
Bank charges	351	317
Governance costs		
Accountancy fees	1,110	960
Payroll Services	650	650
	<u>1,760</u>	<u>1,610</u>
Total resources expended	<u>102,345</u>	<u>93,417</u>
Net income/(expenditure)	<u><u>5,932</u></u>	<u><u>(2,422)</u></u>

This page does not form part of the statutory financial statements

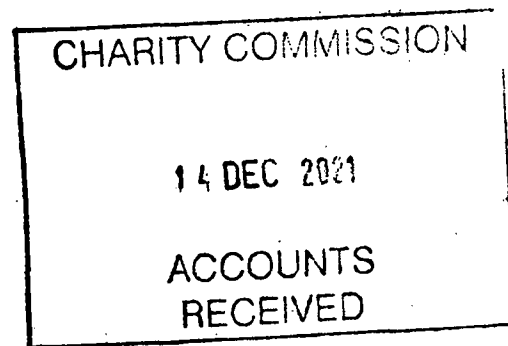
ST JAMES PRE-SCHOOL WOOLTON

England & Wales - Charity number 1160217

Accounts

REGISTERED COMPANY NUMBER: 8741659 (England and Wales)
REGISTERED CHARITY NUMBER: 1160217

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
St.James Pre-School Woolton Ltd



Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

St.James Pre-School Woolton Ltd

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

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St.James Pre-School Woolton Ltd

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 object of the pre-school shall be to provide safe and satisfying group play for the advancement of the education of children 2 - 5 years of age.

We shall carry out this objective by providing sessional day care, five days a week for 3 hours per day. Children will be cared for by a suitably qualified and vetted staff team. They will be cared for in a safe and stimulating environment and will be protected by a full set of comprehensive policies and procedures. The management team of the pre-school will ensure that all children who attend the pre-school are given the opportunity to begin to achieve the five outcomes of the Every Child Matters green paper and will also adopt the principles of the Early Years Foundation Stage Document. By using this approach this in turn will hopefully create well rounded, balanced individuals who will be able to contribute to society in a positive way in the future.

The object of the parent and toddler group shall be to provide safe play for children accompanied by parents or guardians.

We shall carry out this objective by providing daily sessions where parents can come along with their children and engage in play activities in a safe, stimulating and friendly environment. Children and parents alike are given the opportunity to engage socially with others, they can receive advice and support from staff and other parents with regard to their child's welfare and development and be signposted to appropriate services such as pre-school and children's centre classes and activities.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit whilst determining objectives and planning activities.

Report of the Trustees
for the Year Ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In line with the objectives of the Pre-School which are to provide safe and satisfying group play for the advancement of the education of children 2 to 5 years of age I can report that in September 2020, we welcomed 10 new children giving us a total number of children on roll of 22. Covid-19 restrictions had a huge impact on the number of children attending at the beginning of our academic year as some parents were anxious for children to return. Following guidance from Government and the Local Authority, Pre-School closed in March 2020 and was unable to reopen until September 2020. This also meant that the number of families applying for a place was affected, hence reduced numbers. When we did reopen in September 2020, the children quickly settled thanks to a staff team who are professional, dedicated and caring and who continually strive to provide many learning opportunities enabling the children to achieve the five outcomes detailed in the document Every Child Matters.

The children grow in confidence as we plan activities around their individual interests - we enjoy visits to the local shops, parks and woodland areas which all help to provide a sense of community. Our Parents and Carers play a huge part in our environmental walks as they volunteer help in order that we maintain our adult:child ratios. The children also really enjoy their company!

Our dedicated room for 2 year old children continues to be hugely successful and is staffed by a strong, consistent team. The children benefit enormously from starting their pre-school journey in a smaller and cosier learning environment. This has also facilitated a smoother transition into our 3 and 4 year old room.

Our role play area for 3 and 4 year olds continues to be popular with role play scenarios reflecting children's interests. These include a greengrocers, bat cave with lots of superheroes, road safety activities, and a train station.

The children in our care have coped amazingly with all the new routines it's been necessary to introduce e.g. sanitising/washing hands more regularly etc. To help with this we introduced them to the story of the 'Colour Monster'. The story focuses on feelings with each colour monster representing a different emotion/feeling. The children really engaged and each morning loved to talk about how they were feeling and placing a colour object in the jar to reflect their feelings.

Our PANCo trained member of staff continues to reinforce the importance of healthy eating and exercise and we enjoyed lots of activities to promote this including making our own banana muffins, pizzas, fruit smoothies and fruit kebabs. We also introduced a 'hydration station' to encourage children to pour their own drinks. We followed 'healthy eating week' with 'walk to school' week encouraging parents to park a little further away or allowing the children to walk/ride/scoot to pre-school and children were presented with a certificate at the end of the week.

10 children left to start school in September. We have supported children with additional needs, in particular with speech and language. We are able to do this by liaising closely with parents, signposting the relevant agencies and then where necessary, accessing additional support. Unfortunately, due to the pandemic we were unable to hold our 'Leavers Concert' at the end of term, however, we were still able to complete the individual Learning Journey files and these have been issued to parents.

Our Parent and Toddler group is very popular and is a vital community resource enabling babies and young children to learn how to socialise whilst also giving parents and grandparents the opportunity to make friends.

Staff within Parent and Toddler are continually refreshing the layout of the room and the music sessions during which the children can enjoy playing instruments, dancing and singing, continue to be popular.

Parent and Toddler is also an excellent feeder through to Pre-School when the children reach 2.

Fundraising activities

During the year fundraising for the charity raised £1,429.97. We are hopeful to receive matched funding in future years.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2021

FINANCIAL REVIEW

Financial position

The results for the year show a net expense position in the year of £2,422 with cash held at the bank and in hand of £34,056.

Unfortunately, the Quality Supplement previously made by the Local Authority is no longer paid to settings.

Not all children are taking up the government grant and using all sessions available to them which is causing a shortfall in local education funding, however, the Trustees are focused on increasing numbers of children attending the facilities provided.

The Trustees are also aware that the costs involved are based upon full time qualification guidelines however the charity is only operated on a part time basis. Costs associated with this (including rental costs, insurance etc) increase on a regular basis whereas the funding being received from government sources is not increasing to match the expenditure, therefore the charity is seeking further fundraising opportunities.

Reserves policy

It is the charity's aim to hold funds to meet one term of costs should any unforeseen circumstances arise. At the year end the charity held sufficient funds to meet this need.

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.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. The recruitment of Trustees is based upon the criteria requested by both the Charity Commission and Ofsted.

Advertisement for new Trustees is included within the charity's newsletter and at the premises used by the charity.

The charity ensures that included within the Trustees at any one time there are representatives from parent governors, the church and the local community.

REFERENCE AND ADMINISTRATIVE DETAILS

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8741659 (England and Wales)

Registered Charity number

1160217

Registered office

61 Rodney Street
Liverpool
Merseyside
L1 9ER

Trustees

Mr S E Skyner Company Director
Mrs H McCabe Company Director
Mrs A Gibney Company Director
Mrs D Nichols Director
Mrs J Jones Director
Reverend P Hughes Minister
Mrs L M T Hart Director
Miss M B Dillon Director
Miss A M Larkin Director (resigned 18.12.20)
Mrs S S West Director

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

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

Approved by order of the board of trustees on 3/11/2021 and signed on its behalf by:


.....
Mrs D Nichols - Trustee

**Independent Examiner's Report to the Trustees of
St.James Pre-School Woolton Ltd**

Independent examiner's report to the trustees of St.James Pre-School Woolton Ltd ('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.

Paul Burns BSc BFP FCA
Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER



Date: 7/12/21

St.James Pre-School Woolton Ltd

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of educational services		82,511	390	82,901	98,735
Other trading activities	2	8,082	-	8,082	19,761
Investment income	3	12	-	12	44
Total		<u>90,605</u>	<u>390</u>	<u>90,995</u>	<u>118,540</u>
EXPENDITURE ON					
Raising funds					
		-	-	-	40
Charitable activities					
Provision of educational services		93,027	390	93,417	119,438
Total		<u>93,027</u>	<u>390</u>	<u>93,417</u>	<u>119,478</u>
NET INCOME/(EXPENDITURE)		<u>(2,422)</u>	<u>-</u>	<u>(2,422)</u>	<u>(938)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		28,884	-	28,884	29,822
TOTAL FUNDS CARRIED FORWARD		<u>26,462</u>	<u>-</u>	<u>26,462</u>	<u>28,884</u>

The notes form part of these financial statements

St.James Pre-School Woolton Ltd

Balance Sheet
31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		34,056	-	34,056	39,976
CREDITORS					
Amounts falling due within one year	8	(7,594)	-	(7,594)	(11,092)
NET CURRENT ASSETS		<u>26,462</u>	<u>-</u>	<u>26,462</u>	<u>28,884</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,462</u>	<u>-</u>	<u>26,462</u>	<u>28,884</u>
NET ASSETS		<u>26,462</u>	<u>-</u>	<u>26,462</u>	<u>28,884</u>
FUNDS	9				
Unrestricted funds				<u>26,462</u>	<u>28,884</u>
TOTAL FUNDS				<u>26,462</u>	<u>28,884</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.

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 3/11/2021 and were signed on its behalf by:


.....
Mrs D Nichols - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Income

All income and grants are 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.

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.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£).

St.James Pre-School Woolton Ltd

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	1,428	2,718
Corona Job Retention Scheme Grant	1,654	9,543
COVID business support grant	5,000	7,500
	<u>8,082</u>	<u>19,761</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	12	44
	<u>12</u>	<u>44</u>

4. NET INCOME/(EXPENDITURE)

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

	31.8.21	31.8.20
	£	£
Other operating leases	14,748	8,594
Independent examiners fee	930	930
	<u>15,678</u>	<u>9,524</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with the memorandum and articles of association for the charity, since becoming a trustee of the charity D Nichols received remuneration totalling £18,076 (2020: £17,500) and employers pension contributions of £542 (2020: £525). During the year A Gibney received remuneration totalling £5,496 (2020: £2,558), no employers pension contributions were paid on her behalf. No remuneration was in respect of their role as a Trustee. No further amounts were paid to any other trustee during the year ended 31 August 2021 and no amounts were paid to any other trustees during the year ended 31 August 2020.

Trustees' expenses

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

6. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	67,547	99,284
Other pension costs	977	983
	<u>68,524</u>	<u>100,267</u>

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

	31.8.21	31.8.20
Staff	8	12
	<u>8</u>	<u>12</u>

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

St.James Pre-School Woolton Ltd

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of educational services	96,345	2,390	98,735
Other trading activities	19,760	1	19,761
Investment income	44	-	44
Total	116,149	2,391	118,540
EXPENDITURE ON			
Raising funds			
Raising funds	40	-	40
Charitable activities			
Provision of educational services	116,429	3,009	119,438
Total	116,469	3,009	119,478
NET INCOME/(EXPENDITURE)	(320)	(618)	(938)
RECONCILIATION OF FUNDS			
Total funds brought forward	29,204	618	29,822
TOTAL FUNDS CARRIED FORWARD	28,884	-	28,884

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Social security and other taxes	645	692
Other creditors	6,019	9,470
Accruals and deferred income	930	930
	7,594	11,092

St.James Pre-School Woolton Ltd

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

9. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	28,884	(2,422)	26,462
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>28,884</u>	<u>(2,422)</u>	<u>26,462</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,605	(93,027)	(2,422)
Restricted funds			
Restricted Fund	390	(390)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,995</u>	<u>(93,417)</u>	<u>(2,422)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	29,204	(320)	28,884
Restricted funds			
Restricted Fund	618	(618)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>29,822</u>	<u>(938)</u>	<u>28,884</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,149	(116,469)	(320)
Restricted funds			
Restricted Fund	2,391	(3,009)	(618)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>118,540</u>	<u>(119,478)</u>	<u>(938)</u>

St.James Pre-School Woolton Ltd

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

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	29,204	(2,742)	26,462
Restricted funds			
Restricted Fund	618	(618)	-
TOTAL FUNDS	<u>29,822</u>	<u>(3,360)</u>	<u>26,462</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 £
Unrestricted funds			
General fund	206,754	(209,496)	(2,742)
Restricted funds			
Restricted Fund	2,781	(3,399)	(618)
TOTAL FUNDS	<u>209,535</u>	<u>(212,895)</u>	<u>(3,360)</u>

10. RELATED PARTY DISCLOSURES

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

St.James Pre-School Woolton Ltd

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

	31.8.21	31.8.20
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,428	2,718
Corona Job Retention Scheme Grant	1,654	9,543
COVID business support grant	5,000	7,500
	<hr/>	<hr/>
	8,082	19,761
Investment income		
Deposit account interest	12	44
Charitable activities		
Grants	57,052	79,811
Pre-School Fees & Childcare	16,779	10,026
Term Fees	1,993	2,025
Parent & Toddler	5,576	4,028
Christmas Parties	-	174
Photo Commissions	188	193
Uniforms	1,313	639
Other income	-	1,839
	<hr/>	<hr/>
	82,901	98,735
Total incoming resources	<hr/>	<hr/>
	90,995	118,540
EXPENDITURE		
Raising donations and legacies		
Sundries	-	40
Charitable activities		
Wages	67,547	99,284
Pensions	977	983
Rent	14,748	8,594
Insurance	1,358	1,339
Telephone	530	499
Sundries	919	849
Uniforms	1,543	240
Kitchen & Groceries	1,258	1,069
Craft materials	1,224	1,883
Milk	390	443
	<hr/>	<hr/>
	90,494	115,183
Support costs		
Management		
Postage and stationery	550	518
Training	446	1,214
	<hr/>	<hr/>
	996	1,732

This page does not form part of the statutory financial statements

St.James Pre-School Woolton Ltd

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

	31.8.21 £	31.8.20 £
Management		
Finance		
Bank charges	317	313
Governance costs		
Accountancy fees	960	960
Legal fees	-	600
Payroll Services	650	650
	<hr/>	<hr/>
	1,610	2,210
	<hr/>	<hr/>
Total resources expended	93,417	119,478
	<hr/>	<hr/>
Net expenditure	<u>(2,422)</u>	<u>(938)</u>

This page does not form part of the statutory financial statements

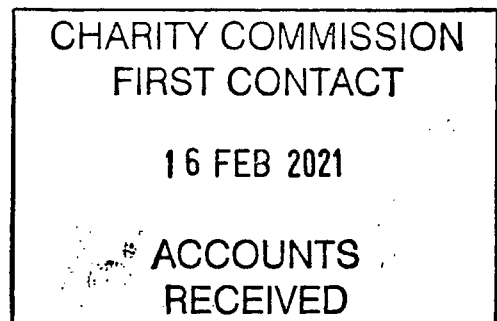
ST JAMES PRE-SCHOOL WOOLTON

England & Wales - Charity number 1160217

Accounts

REGISTERED COMPANY NUMBER: 8741659 (England and Wales)
REGISTERED CHARITY NUMBER: 1160217

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
St.James Pre-School Woolton Ltd



Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

St.James Pre-School Woolton Ltd

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

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St.James Pre-School Woolton Ltd

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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the pre-school shall be to provide safe and satisfying group play for the advancement of the education of children 2 ½ -5 years of age.

We shall carry out this objective by providing sessional day care, five days a week for 3 hours per day. Children will be cared for by a suitably qualified and vetted staff team. They will be cared for in a safe and stimulating environment and will be protected by a full set of comprehensive policies and procedures. The management team of the pre-school will ensure that all children who attend the pre-school are given the opportunity to begin to achieve the five outcomes of the Every Child Matters green paper and will also adopt the principles of the Early Years Foundation Stage Document. By using this approach this in turn will hopefully create well rounded, balanced individuals who will be able to contribute to society in a positive way in the future.

The object of the parent and toddler group shall be to provide safe play for children accompanied by parents or guardians.

We shall carry out this objective by providing daily sessions where parents can come along with their children and engage in play activities in a safe, stimulating and friendly environment. Children and parents alike are given the opportunity to engage socially with others, they can receive advice and support from staff and other parents with regard to their child's welfare and development and be signposted to appropriate services such as pre-school and children's centre classes and activities.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit whilst determining objectives and planning activities.

St.James Pre-School Woolton Ltd

**Report of the Trustees
for the Year Ended 31 August 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In line with the objectives of the Pre-School which are to provide safe and satisfying group play for the advancement of the education of children 2 ½ to 5 years of age I can report that in September 2019, we welcomed 18 new children giving us a total number of children on roll of 42. The children quickly settle thanks to a staff team who are professional, dedicated and caring and who continually strive to provide many learning opportunities enabling the children to achieve the five outcomes detailed in the document Every Child Matters.

The children grow in confidence as we plan activities around their individual interests - we enjoy visits to the local shops, parks and woodland areas which all help to provide a sense of community. Our Parents and Carers play a huge part in our environmental walks as they volunteer help in order that we maintain our adult:child ratios. The children also really enjoy their company!

Our dedicated room for 2 year old children continues to be hugely successful and is staffed by a strong, consistent team. The children benefit enormously from starting their pre-school journey in a smaller and cosier learning environment. This has also facilitated a smoother transition into our 3 and 4 year old room.

Our role play area for 3 and 4 year olds continues to be popular with role play scenarios reflecting children's interests. These include a fire station, Goldilocks and the three Bears, Room on the Broom, and Jack and the Beanstalk.

This year we have continued to enhance all areas of our provision. We have updated our painting area with a new Perspex paint easel, a new trampoline to encourage lots of healthy exercise, a new wooden kitchen for the role play area and an additional portable sink to reinforce the importance of hand hygiene.

Our PANCo trained member of staff continues to reinforce the importance of healthy eating and exercise. We were lucky enough to have 5 weekly visits from Little Superstars who introduced lots of ideas for exercise including Yoga and Mindfulness. We continue to provide these activities every week.

In March 2020, due to the Covid 19 pandemic we closed and were unable to reopen for the remainder of the academic year. However, we kept in touch with our families sharing lots of information and photographs on our Facebook page and links to websites were emailed to parents to help support children to continue to learn at home.

29 children left to start school in September. We have supported children with additional needs, in particular with speech and language. We are able to do this by liaising closely with parents, signposting the relevant agencies and then where necessary, accessing additional support. Unfortunately, due to the pandemic we were unable to hold our 'Leavers Concert' at the end of term, however, we were still able to complete the individual Learning Journey files and these have been issued to parents. We were able to hold our Parents afternoon at the beginning of March - we receive very positive feedback and parents are delighted to see the progress their child has made.

Our Parent and Toddler group is very popular and is a vital community resource enabling babies and young children to learn how to socialise whilst also giving parents and grandparents the opportunity to make friends.

Staff within Parent and Toddler are continually refreshing the layout of the room and the music sessions during which the children can enjoy playing instruments, dancing and singing, continue to be popular.

Parent and Toddler is also an excellent feeder through to Pre-School when the children reach 2 ½.

Fundraising activities

During the year fundraising for the charity raised £2716.06 (this is after fundraising expenses of £40.00). We are hopeful to receive matched funding in future years.

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2020

FINANCIAL REVIEW

Financial position

The results for the year show a net expense position in the year of £938 with cash held at the bank and in hand of £39,975.

Unfortunately, the Quality Supplement previously made by the Local Authority is no longer paid to settings.

Not all children are taking up the government grant and using all sessions available to them which is causing a shortfall in local education funding, however, the Trustees are focused on increasing numbers of children attending the facilities provided.

The Trustees are also aware that the costs involved are based upon full time qualification guidelines however the charity is only operated on a part time basis. Costs associated with this (including rental costs, insurance etc) increase on a regular basis whereas the funding being received from government sources is not increasing to match the expenditure, therefore the charity is seeking further fundraising opportunities.

Reserves policy

It is the charity's aim to hold funds to meet one term of costs should any unforeseen circumstances arise. At the year end the charity held sufficient funds to meet this need.

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.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. The recruitment of Trustees is based upon the criteria requested by both the Charity Commission and Ofsted.

Advertisement for new Trustees is included within the charity's newsletter and at the premises used by the charity.

The charity ensures that included within the Trustees at any one time there are representatives from parent governors, the church and the local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

8741659 (England and Wales)

Registered Charity number

1160217

Registered office

61 Rodney Street
Liverpool
Merseyside
L1 9ER

St.James Pre-School Woolton Ltd

Report of the Trustees
for the Year Ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr S E Skyner	Company Director	
Mrs H McCabe	Company Director	
Mrs R McCaughley	Company Director	- resigned 10.10.19
Mrs A Gibney	Company Director	
Mrs D Nichols	Director	
Mrs J Jones	Director	
Reverend P Hughes	Minister	
Mrs J L Crennell	Director	
Mrs L M T Hart	Director	
Miss M B Dillon	Director	- appointed 10.10.19
Miss A M Larkin	Director	- appointed 10.10.19
Mrs S S West	Director	- appointed 10.10.19

Independent examiner

Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

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

Approved by order of the board of trustees on14/1/21..... and signed on its behalf by:

Mrs D Nichols - Trustee

**Independent Examiner's Report to the Trustees of
St.James Pre-School Woolton Ltd**

Independent examiner's report to the trustees of St.James Pre-School Woolton Ltd ('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

Paul Burns BSc BFP FCA
Alexander Myerson & Co Limited
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

Date: 14/1/21.....

St.James Pre-School Woolton Ltd
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of educational services		96,345	2,390	98,735	113,490
Other trading activities	2	19,760	1	19,761	3,510
Investment income	3	44	-	44	54
Total		<u>116,149</u>	<u>2,391</u>	<u>118,540</u>	<u>117,054</u>
EXPENDITURE ON					
Raising funds					
Raising funds		40	-	40	144
Charitable activities					
Provision of educational services		116,429	3,009	119,438	128,608
Total		<u>116,469</u>	<u>3,009</u>	<u>119,478</u>	<u>128,752</u>
NET INCOME/(EXPENDITURE)		<u>(320)</u>	<u>(618)</u>	<u>(938)</u>	<u>(11,698)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		29,204	618	29,822	41,520
TOTAL FUNDS CARRIED FORWARD		<u><u>28,884</u></u>	<u><u>-</u></u>	<u><u>28,884</u></u>	<u><u>29,822</u></u>

The notes form part of these financial statements

St.James Pre-School Woolton Ltd

Balance Sheet
At 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
CURRENT ASSETS					
Debtors	8	-	-	-	94
Cash at bank and in hand		39,976	-	39,976	31,523
		<u>39,976</u>	-	39,976	31,617
CREDITORS					
Amounts falling due within one year	9	(11,092)	-	(11,092)	(1,795)
NET CURRENT ASSETS		<u>28,884</u>	-	<u>28,884</u>	<u>29,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		28,884	-	28,884	29,822
NET ASSETS		<u>28,884</u>	-	<u>28,884</u>	<u>29,822</u>
FUNDS					
Unrestricted funds	10			28,884	29,204
Restricted funds				-	618
TOTAL FUNDS				<u>28,884</u>	<u>29,822</u>

The notes form part of these financial statements

St.James Pre-School Woolton Ltd

Balance Sheet - continued
At 31 August 2020

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.

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 on14/1/21..... and were signed on its behalf by:

Mrs D Nichols -Trustee

St.James Pre-School Woolton Ltd

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Income

All income and grants are 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.

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.

Presentation currency

The presentation currency of the financial statements is the Pound Sterling (£).

2. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	2,718	3,510
Corona Job Retention Scheme Grant	9,543	-
COVID business support grant	7,500	-
	<u>19,761</u>	<u>3,510</u>

St.James Pre-School Woolton Ltd

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

3. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	44	54

4. NET INCOME/(EXPENDITURE)

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

	31.8.20	31.8.19
	£	£
Other operating leases	8,594	14,586
Independent examiners fee	930	900

5. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with the memorandum and articles of association for the charity, since becoming a trustee of the charity D Nichols received remuneration totalling £17,500 (2019: £18,440) and employers pension contributions of £525 (2019: £470). During the year A Gibney received remuneration totalling £2,558 (2019: nil) no employers pension contributions were paid on her behalf.No remuneration was in respect of their role as a Trustee. No further amounts were paid to any other trustee during the year ended 31 August 2020 and no amounts were paid to any other trustees during the year ended 31 August 2019.

Trustees' expenses

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

6. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	99,284	93,858
Other pension costs	983	619

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

	31.8.20	31.8.19
Staff	12	11

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

St.James Pre-School Woolton Ltd

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of educational services	111,330	2,160	113,490
Other trading activities	3,509	1	3,510
Investment income	54	-	54
Total	114,893	2,161	117,054
EXPENDITURE ON			
Raising funds			
Raising funds	144	-	144
Charitable activities			
Provision of educational services	125,805	2,803	128,608
Total	125,949	2,803	128,752
NET INCOME/(EXPENDITURE)	(11,056)	(642)	(11,698)
RECONCILIATION OF FUNDS			
Total funds brought forward	40,260	1,260	41,520
TOTAL FUNDS CARRIED FORWARD	29,204	618	29,822

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Other debtors	-	94
	-	94

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Trade creditors	-	98
Social security and other taxes	692	797
Other creditors	9,470	-
Accruals and deferred income	930	900
	11,092	1,795

St.James Pre-School Woolton Ltd

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

10. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	29,204	(320)	28,884
Restricted funds			
Restricted Fund	618	(618)	-
TOTAL FUNDS	<u>29,822</u>	<u>(938)</u>	<u>28,884</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,149	(116,469)	(320)
Restricted funds			
Restricted Fund	2,391	(3,009)	(618)
TOTAL FUNDS	<u>118,540</u>	<u>(119,478)</u>	<u>(938)</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted Funds			
General fund	40,260	(11,056)	29,204
Restricted Funds			
Restricted Fund	1,260	(642)	618
TOTAL FUNDS	<u>41,520</u>	<u>(11,698)</u>	<u>29,822</u>

St.James Pre-School Woolton Ltd

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,893	(125,949)	(11,056)
Restricted funds			
Restricted Fund	2,161	(2,803)	(642)
	<u>0</u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>117,054</u>	<u>(128,752)</u>	<u>(11,698)</u>

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 £
Unrestricted funds			
General fund	40,260	(11,376)	28,884
Restricted funds			
Restricted Fund	1,260	(1,260)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,520</u>	<u>(12,636)</u>	<u>28,884</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 £
Unrestricted funds			
General fund	231,042	(242,418)	(11,376)
Restricted funds			
Restricted Fund	4,552	(5,812)	(1,260)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>235,594</u>	<u>(248,230)</u>	<u>(12,636)</u>

11. RELATED PARTY DISCLOSURES

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

St.James Pre-School Woolton Ltd

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

	31.8.20	31.8.19
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	2,718	3,510
Corona Job Retention Scheme Grant	9,543	-
COVID business support grant	7,500	-
	<hr/>	<hr/>
	19,761	3,510
Investment income		
Deposit account interest	44	54
Charitable activities		
Grants	79,811	71,443
Pre-School Fees & Childcare	10,026	27,715
Term Fees	2,025	3,750
Parent & Toddler	4,028	4,969
Christmas Parties	174	206
Photo Commissions	193	295
Uniforms	639	1,101
Other income	1,839	4,011
	<hr/>	<hr/>
	98,735	113,490
Total incoming resources	<hr/>	<hr/>
	118,540	117,054
EXPENDITURE		
Raising donations and legacies		
Sundries	40	144
Charitable activities		
Wages	99,284	93,858
Pensions	983	619
Rent	8,594	14,586
Insurance	1,339	1,525
Telephone	499	511
Sundries	849	981
Uniforms	240	801
Kitchen & Groceries	1,069	1,900
Craft materials	1,883	4,883
Milk	443	646
	<hr/>	<hr/>
	115,183	120,310
Support costs		

St.James Pre-School Woolton Ltd

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

	31.8.20	31.8.19
	£	£
Management		
Postage and stationery	518	777
Training	1,214	348
	<hr/>	<hr/>
	1,732	1,125
Finance		
Bank charges	313	485
Donations	-	5,000
	<hr/>	<hr/>
	313	5,485
Governance costs		
Accountancy fees	960	1,038
Legal fees	600	-
Payroll Services	650	650
	<hr/>	<hr/>
	2,210	1,688
Total resources expended	<hr/>	<hr/>
	119,478	128,752
Net expenditure	<hr/>	<hr/>
	(938)	(11,698)
	<hr/>	<hr/>