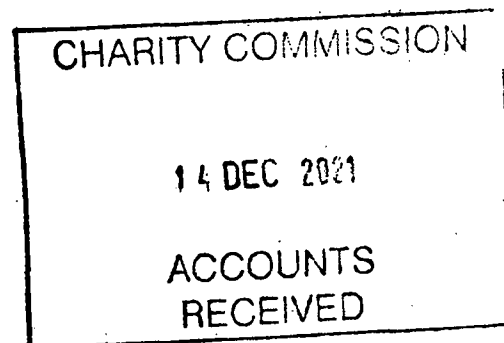


Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2021  
for  
St.James Pre-School Woolton Ltd



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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13 to 14</b>

**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**

**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 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**

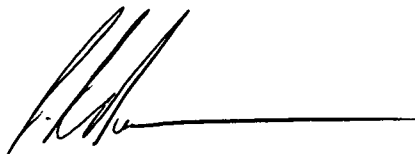
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
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
<b>Total</b>		<u>90,605</u>	<u>390</u>	<u>90,995</u>	<u>118,540</u>
 <b>EXPENDITURE ON</b>					
Raising funds		-	-	-	40
<b>Charitable activities</b>					
Provision of educational services		93,027	390	93,417	119,438
<b>Total</b>		<u>93,027</u>	<u>390</u>	<u>93,417</u>	<u>119,478</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(2,422)</u>	<u>-</u>	<u>(2,422)</u>	<u>(938)</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		28,884	-	28,884	29,822
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		34,056	-	34,056	39,976
<b>CREDITORS</b>					
Amounts falling due within one year	8	(7,594)	-	(7,594)	(11,092)
<b>NET CURRENT ASSETS</b>		<u>26,462</u>	<u>-</u>	<u>26,462</u>	<u>28,884</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		26,462	-	26,462	28,884
<b>NET ASSETS</b>		<u>26,462</u>	<u>-</u>	<u>26,462</u>	<u>28,884</u>
<b>FUNDS</b>	9				
Unrestricted funds				26,462	28,884
<b>TOTAL FUNDS</b>				<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 31/11/2021 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 (£).

**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	<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	<u>930</u>	<u>930</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	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Provision of educational services	96,345	2,390	98,735
Other trading activities	19,760	1	19,761
Investment income	44	-	44
	<hr/>	<hr/>	<hr/>
<b>Total</b>	116,149	2,391	118,540
 <b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
	40	-	40
 <b>Charitable activities</b>			
Provision of educational services	116,429	3,009	119,438
	<hr/>	<hr/>	<hr/>
<b>Total</b>	116,469	3,009	119,478
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(320)	(618)	(938)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	29,204	618	29,822
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	28,884	-	28,884
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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
	<hr/>	<hr/>
	7,594	11,092
	<hr/> <hr/>	<hr/> <hr/>

**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 £
<b>Unrestricted funds</b>			
General fund	28,884	(2,422)	26,462
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	90,605	(93,027)	(2,422)
<b>Restricted funds</b>			
Restricted Fund	390	(390)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	29,204	(320)	28,884
<b>Restricted funds</b>			
Restricted Fund	618	(618)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	116,149	(116,469)	(320)
<b>Restricted funds</b>			
Restricted Fund	2,391	(3,009)	(618)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	29,204	(2,742)	26,462
<b>Restricted funds</b>			
Restricted Fund	618	(618)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	206,754	(209,496)	(2,742)
<b>Restricted funds</b>			
Restricted Fund	2,781	(3,399)	(618)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
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
 <b>Investment income</b>		
Deposit account interest	12	44
 <b>Charitable activities</b>		
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
 <b>Total incoming resources</b>	<hr/>	<hr/>
	90,995	118,540
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	-	40
 <b>Charitable activities</b>		
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
 <b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	317	313
<b>Governance costs</b>		
Accountancy fees	960	960
Legal fees	-	600
Payroll Services	650	650
	<hr/> 1,610	<hr/> 2,210
Total resources expended	<hr/> 93,417	<hr/> 119,478
<b>Net expenditure</b>	<hr/> <hr/> (2,422)	<hr/> <hr/> (938)