

**HIGHFIELD GRANGE PRE-SCHOOL  
CONTENTS  
FOR THE YEAR ENDING 2022**

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**HIGHFIELD GRANGE PRE-SCHOOL  
TRUSTEES REPORT  
FOR YEAR ENDING 31<sup>ST</sup> MARCH 2022  
Charity number 1172681**

**HIGHFIELD GRANGE PRE-SCHOOL  
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FOR THE YEAR ENDING 2022**

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**Trustees Report**

The Trustees are pleased to present their report for the year ending 31<sup>st</sup> March 2022.

**Reference and administration details**

Charity name: Highfield Grange Pre-school

Charity registration number: 1172681

Address of Charity: The Highfield Centre  
Highfield Grange Avenue  
Marus Bridge  
Wigan  
WN3 6RS

Trustees: G. Ramsdale (Chair)  
S. Grindle (Treasurer)  
G. Grindle (Secretary)

Committee: John Clark  
K. Priestley  
W. Meehan  
K. Tickle

Pre-school Manager: S. Clark

Independent examiner: P A Hull and Company  
23 Ladies Lane  
Hindley  
Wigan  
WN2 2QA

**HIGHFIELD GRANGE PRE-SCHOOL  
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FOR THE YEAR ENDING 2022**

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**Objectives and activities**

The primary purpose of the Charity is to help children and young people with educational training by providing pre-school care for children age two to five years old for 5 days a week. Session times vary from 3 to 6 hours a day with the children also having lunch.

To enhance the development and education of children primarily under statutory age for school, by encouraging parents to understand and provide for the needs of the children through local community groups. Offering appropriate play and learning facilities and access to training courses together with the right of the parent to take responsibility for and to become involved in the activities of the preschool, ensuring that they offer opportunities for all children regardless of race, culture, religion, disability, means and background. Encouraging the study of the needs of such children and their families and promoting interest and recognition of such needs in the local areas.

The Charity raises additional funds from the public to support the activities of the Charity but does not work with commercial participants.

In planning the objectives of the Charity, the Trustees have reviewed the guidance provided by the Charity Commission.

**Achievements and performance**

The committee has made a conscious effort to keep spending in line with the budget. We continue to receive funding from Wigan Council. We have been able to carry on update our equipment as and when it is needed. We have purchased new furniture so the children can access the toys, games and creative area easier.

**Financial review**

We have continued to generate a good income from fees received but this year has been harder because of Covid parents have seemed to have been reluctant to send their children to pre-school and have been delaying the start until their children are slightly older. This means that we were only running at full capacity from January 2022 instead of September 2021

Expenditure for the Charity is closely monitored. The main costs being wages and the rent of the rooms we hire for Douglas Valley Community who own the building.

The Trustees consider the yearend financial position to be satisfactory and confirm that the Charity can continue to meet all known obligations.

**Structure, governance and management**

Governing document Highfield Grange Pre-school Playgroup was established on 7<sup>th</sup> April 2017. Its constitution: the 'Highfield Grange Pre-school Constitution Document April 2017 was registered with the Charity Commission (reg number 117268 on 21<sup>st</sup> April 2017.

### **Appointment and recruitment of Trustees**

Trustees are appointed at the Annual General Meeting. There must be a least three charity trustees. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting for the charity trustees or to appoint a new charity trustee.

### **Trustees' induction and training**

All new Trustees will be provided with a Committee welcome pack which includes copies of:

- The Charity's constitution
- The latest accounts of the charity
- Code of conduct
- Confidentiality Agreement

and are encouraged to read the Charity Commission guidance notes CC3 – "the Essential Trustee, what you need to know, what you need to do" and PB3 – "Public benefit: Reporting".

In addition Trustees are given all updated information for the Charity Commission and other newsletters.

### **Organisational structure**

The trustees administer the Charity and meet regularly throughout the year, during these meetings all charitable matter are discussed including fund raising, income structure ongoing performance and to approve forthcoming charitable expenditure.

The Charity monitors performance against budgeted targets and reports annually at the Annual General Meeting where Trustees resignation and appointments are made in line with the necessary roles and requirements of the foreseeable future.

### **Risk management**

Management has reviewed any major risks to which the Charity may be exposed and have established appropriate systems and procedure have been established to mitigate the risks the Charity faces. Highfield Grange Pre-school benefits from a diligent and dedicated team of Trustees. Costs are closely monitored to ensure the Charity operates within its means. The Charity maintains a separate bank account to cover its reserves all of which minimise its exposure to risk.

The Charity's internal policies and procedures are reviewed by the manager of the Pre-school regularly and are in line with the EYFS statutory framework.

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**Reserves policy**

The Charity's reserve policy is to maintain reserves at a level adequate to protect its ongoing work from significant fluctuations in service income. This policy is reviewed annually. The Charity aims to hold sufficient reserves to cover three months running costs.

At the end of the year 31<sup>st</sup> March 2020 the charity has a total reserves of £21575.97 (taken from bank statement) of which nil is restricted. The reserves of the Charity are therefore adequate and the Trustees consider that the Charity will continue as a going concern for the foreseeable future.

**Plans for future periods**

It is the Trustees' intention that the Charity will continue to provide services in line with the objectives and activities as noted in the financial statement.

- We are forecasting that our income for the coming year will increase due to children on the waiting list due to start in September 2022.
- The government have increased the funding for 3-4 years old's and we are to raise our session fees in line with funding.
- We are expecting our costs to rise slightly this year due to the cost of cleaning because of Covid.
- We will adhere to government guidance to as and when we can open.
- We have been informed that as of 1<sup>st</sup> October 2022 that there will be an increase in rent and that this may increase again in the New Year.

**Trustees**

The current Trustees are shown on page 2 including those who have served during the year and any appointments and resignation dates as required.

**Pubic Benefit**

The Trustees have considered the Charity Commission's guidance on pubic benefits. They confirm that in planning and carrying out the Charity's activities they have had regards to this guidance.

**Independent examiner reappointment**

A resolution to appoint P A Hull & Company as independent examiner will be proposed at the next Annual General Meeting for the coming year.

The Trustees' annual report was approved on the 4<sup>th</sup> January 2022 and signed on behalf of the board of Trustees by:

Gareth Grindle (secretary)  
Trustee

**HIGHFIELD GRANGE PRE-SCHOOL  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**HIGHFIELD GRANGE PRE-SCHOOL  
UNAUDITED ACCOUNTS  
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## HIGHFIELD GRANGE PRE-SCHOOL BUSINESS INFORMATION

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**Partnership**

HIGHFIELD GRANGE PRE-SCHOOL  
The Highfield Centre  
Highfield Grange Avenue  
Wigan  
Lancashire  
WN3 6GH

**Trading address**

The Highfield Centre  
Highfield Grange Avenue  
Wigan  
Lancashire  
WN3 6GH

**Accountants**

P A Hull & Co  
Beech House  
23 Ladies Lane  
Hindley, Wigan  
Lancashire  
WN2 2QA



**HIGHFIELD GRANGE PRE-SCHOOL  
APPROVAL OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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We approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. We confirm that we have made available all relevant records and information.

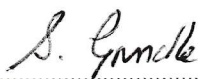
Mr Gareth Grindle - Secretary



Mrs Gillian Ramsdale - Chair



Mrs Susan Grindle - Treasurer



22 December 2022

## **CHARTERED ACCOUNTANTS' REPORT ON THE UNAUDITED ACCOUNTS OF HIGHFIELD GRANGE PRE-SCHOOL FOR THE YEAR ENDED 31 MARCH 2022**

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In accordance with the engagement letter, we have prepared for your approval the accounts of HIGHFIELD GRANGE PRE-SCHOOL for the year ended 31 March 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting record and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](https://www.icaew.com/membershandbook).

Our work has been undertaken in accordance with the guidance of ICAEW as detailed at [icaew.com/compilation](https://www.icaew.com/compilation).

P A Hull & Co  
Chartered Accountants

Beech House  
23 Ladies Lane  
Hindley, Wigan  
Lancashire  
WN2 2QA

22 December 2022

**HIGHFIELD GRANGE PRE-SCHOOL  
PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	88,814	103,786
Cost of sales	(5,522)	(5,051)
Other direct costs	(75,978)	(78,110)
<b>Gross profit</b>	<u>7,314</u>	<u>20,625</u>
<b>Other income/profits</b>	500	1,000
<b>Expenses</b>		
Employee costs	1,890	2,440
Premises costs	13,722	12,684
Repairs	56	-
General administrative expenses	2,189	1,943
Legal and professional costs	1,284	1,305
Depreciation and loss/profit on sale	703	651
Other expenses including partnership charges	242	224
	<u>20,086</u>	<u>19,247</u>
<b>(Loss)/profit</b>	<u>(12,272)</u>	<u>2,378</u>
<b>Allocation of profits</b>	<b>£</b>	
Mr Gareth Grindle - Secretary	(4,091)	33.33%
Mrs Gillian Ramsdale - Chair	(4,091)	33.33%
Mrs Susan Grindle - Treasurer	(4,090)	33.34%
	<u>(12,272)</u>	100%

**HIGHFIELD GRANGE PRE-SCHOOL  
BALANCE SHEET  
AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Plant, machinery and motor vehicles	2	2,237	2,172
<b>Current assets</b>			
Bank/building society balances	21,576	33,674	
<b>Current liabilities</b>			
Trade creditors/accruals	1,199	720	
Other liabilities	1,357	1,597	
	<u>2,556</u>	<u>2,317</u>	
<b>Net current assets</b>		<u>19,020</u>	<u>31,357</u>
<b>Net business assets</b>		<u>21,257</u>	<u>33,529</u>
<b>Capital accounts</b>			
Balance at start of period		33,529	31,151
Net (loss)/profit		(12,272)	2,378
	3	<u>21,257</u>	<u>33,529</u>

**HIGHFIELD GRANGE PRE-SCHOOL  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1 Accounting policies**

**Accounting basis**

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practice.

**Turnover**

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

**Tangible fixed assets policy**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25% Reducing Balance
Computer equipment	25% Reducing Balance

**2 Plant, machinery and motor vehicles**

	Computer equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 April 2021	2,223	1,709	3,932
Additions	769	-	769
At 31 March 2022	2,992	1,709	4,701
<b>Depreciation</b>			
At 1 April 2021	936	824	1,760
Charge for the year	482	222	704
At 31 March 2022	1,418	1,046	2,464
<b>Net book value</b>			
At 31 March 2022	1,574	663	2,237
At 31 March 2021	1,287	885	2,172

**3 Capital accounts**

	At 01/04/2021 £	Profit £	Capital introduced £	Drawings £	At 31/03/2022 £
Mr Gareth Grindle - Secretary	11,176	(4,091)	-	-	7,085
Mrs Gillian Ramsdale - Chair	11,176	(4,091)	-	-	7,085
Mrs Susan Grindle - Treasurer	11,177	(4,090)	-	-	7,087
	33,529	(12,272)	-	-	21,257

**HIGHFIELD GRANGE PRE-SCHOOL  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**HIGHFIELD GRANGE PRE-SCHOOL  
UNAUDITED ACCOUNTS  
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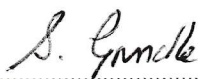
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# HIGHFIELD GRANGE PRE-SCHOOL

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MARCH 2022

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