

PAVILION PRE-SCHOOL (AIGBURTH)

England & Wales · Charity number 1182861

Details

Status Registered

Legal form CIO

Registered 2019-04-08

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

Contact

Address Pavilion Pre-School (Aigburth)
50 Dundonald Road
Liverpool
L17 0AF

Phone 01513456364

Email admin@pavilionpreschool.org

Website pavilionpreschool.org

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY: (1) PROMOTING THEIR CARE AND SAFETY; (2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT; (3) PROMOTING THEIR HEALTH AND WELLBEING; (4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS; (5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND (6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pavilion Preschool strives to deliver inclusive play and learning for all children whilst maintaining a safe and enjoyable environment. It offers grant funded & paid sessional care between the ages of 3-4 years & extended provision. It is run by a voluntary committee, working alongside a highly qualified & dedicated staff team. Pavilion is registered with Ofsted & awarded a GOOD inspection rating.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£286,000	£264,000	-	-
2023-08-31	£247,475	£251,951	-	-
2022-08-31	£177,574	£191,154	-	-
2021-08-31	£605,550	£145,133	£460,417	13
2020-08-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Sarah Rylands	Chair	2022-09-01
Alessandra Toti		2024-03-28
Christopher Alcock		2022-09-01
Christopher Barlow		2024-04-23
Lara Novak		2024-04-02
Lisa Hampton		2022-09-01
Rachel Howey		2025-07-09

PAVILION PRE-SCHOOL (AIGBURTH)

England & Wales - Charity number 1182861

Accounts

Registered number: CE017101

Charity number: 1182861

Pavilion Pre-School (Aigburth)

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31/08/2024

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2024**

TRUSTEES

Kay Bradshaw (resigned)
Christopher Barlow (appointed 23 April 2024)
Lara Novak (appointed 2 April 2024)
Kate Daley (resigned December 2023)
Kathryn Dempsey (resigned September 2023)
Cara Edwards
Alessandra Toti (appointed 28 March 2024)
Caroline O'Rourke (resigned May 2024)
Ursula Roberts (Chair resigned April 2024)
Christopher Alcock
Lisa Hampton
Claire Cooper (resigned)
Sarah Rylands (Chair)

REGISTERED OFFICE

50 Dundonald Road
Aigburth
Liverpool
L17 0AF

COMPANY NUMBER

CE017101

CHARITY NUMBER

1182861

BANKERS

HSBC

INDEPENDENT EXAMINER - Julie Guinan FCCA

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

Pavilion Pre-School (Aigburth)

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2024**

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Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2024

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2024

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was 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

STRUCTURE GOVERNANCE AND MANAGEMENT

Pavilion Pre-School Aigburth was constituted by Constitution and became a registered CIO - ASSOCIATION Registered 08 Apr 2019 Charity Number 1182861 (previous unincorporated charity number 518169) CE 017101.

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, and 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).

The charity was established under a Constitution which established objects and powers of the charity and it is governed under its Constitution.

The charity has a board of trustees who plan to meet at least once a term across the academic year to oversee the general management and operation of the pre-school via the management team, discuss any financial, employment, legal or statutory requirements, plus discuss fundraising initiatives. Trustees work in partnership with the Pre-School Learning Alliance for guidance when needed as well as Peninsular HR and Health and Safety.

The day to day operations management is carried out by the Office manager Natalie Griffiths, and the pre-school staff. Staff are remunerated based upon experience and roles at market rates.

The trustees approve policy which is then implemented by the staff. The charity is working to a business plan and strategy to focus on the delivery of its objects. In setting policy the trustees and management give due consideration to guidelines issued by the Charity Commission regarding public benefit.

New trustees go through a period of induction involving being provided with copies of the constitution, financial statements, relevant policies and business plans and reports to enable them to achieve an effective introduction to the charity. New trustees have an opportunity to meet the board and staff and to familiarize themselves with the organisation.

The charity's trustees are volunteers and do not receive remuneration for their services as trustees.

At the AGM the committee members step down and new trustees are nominated and elected. The minimum number of trustees is 5 the maximum is 12.

Section 16 of the constitution states that trustees can only serve for 5 consecutive years but can be reappointed after a gap of at least 1 year.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2024

TRUSTEES' REPORT

The Charity seeks to have a wide range of skills and experience on its Committee, contained within a small number of individuals. Applications are welcome from potential Committee members regardless of, for example, ethnic origin or disability.

Pavilion Pre-school is a community pre-school, its members consist of families attending the setting, past/present, staff and affiliate members. We hold an AGM each year and all members are invited to attend.

Officer posts are nominated and elected at the 1st trustee meeting. No trustees are paid for their contributions. All Trustees require a clear volunteers DBS certificate and signed confidentiality agreements, as well as registering for an EY2 via OFSTED on line portal.

OBJECTS OF THE CHARITY

Pavilion Pre-School Aigburth works for the public benefit having as its objects the development and education of children and young people in particular by:

- 1) Promoting their care and safety,
- 2) Promoting their education and promoting parental involvement,
- 3) Promoting their health and wellbeing,
- 4) Providing services to support them and their families and carers,
- 5) Providing services to individuals holding membership of the CIO,
- 6) Furthering the aims of the Pre-School Learning Alliance and the Out of School Alliance.

Pavilion Pre-School aims 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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and 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.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local community.
- c) Compliance with the EYFS statutory Framework 2021 and LA framework including Liverpool Safeguarding Children Partnership.
- d) Open and inclusive to all, regardless of race, religion, sexuality, culture, ability or means.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2024

TRUSTEES' REPORT

e) Enhancing community engagement and local family services via active and collaborative discussions.

Pavilion Pre-School works closely with the families who attend the setting, creating a wonderful atmosphere where children feel safe and secure. Parents are encouraged to share skills and experiences, encouraging diversity.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

The Charity continued to provide early years education and wraparound childcare through 2023-24 for the local community.

The Charity has continued to upskill its staff. One member of staff is undertaking a NVQ Level 3 qualification. This has been fully funded at no cost to the Charity. One member of staff has completed an apprenticeship.

The Charity welcomed two volunteers to assist with Pre School activities and was pleased to offer work experience to a number of students from the local community. The Charity also welcomed a university student who gave their time during their holidays to volunteer in the setting. The Charity has welcomed a number of parents who have undertaken workshops or story telling sessions with the pre school children.

The Charity was able to utilise the services of the casual member of staff allowing staff to become focused on those children who require additional support or who have a nominated 1:1 as a result of funding received from the local authority and consortia.

The Charity reevaluated the service and functionality provided by the existing company credit card provider and took the decision to change provider. The new provider's back office functionality has reduced the time previously spent on entering transactions into the account software. All transactions are now automatically exported. Card functionality is also greatly improved by the use of virtual and plastic cards allowing designated staff to use mobile payment methods for purchases if required.

Investment was made in the parent/pre school/clubs communication and records software allowing staff to invoice directly from this system. This has reduced the number of hours staff previously spent invoicing manually. The software is able to integrate with the accounting system ensuring accuracy of information.

Investment has been made to improve security and fire safety.

The Charity has registered with HMRC as charity for the purposes of claiming Gift Aid on donations.

The Charity held a fundraising event for the local Children's Hospital and was pleased to forward funds to them following the generosity of parents and carers connected with both the Pre School and Breakfast and After School Clubs.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2024

TRUSTEES' REPORT

The Charity held a fundraising event prior to Christmas and invited stakeholders and members of the local community. It was very well attended and feedback from the event was very positive.

The Breakfast and After School Club has joined Playwork England whose aims are to facilitate the coordination of and collaboration between those involved in and representative of playwork education and training in England.

The Charity was awarded a Quality Mark from the Charity Excellence Framework as it seeks to update and improve its strategic plan, accountability, and transparency.

PUBLIC BENEFIT

Pavilion Pre-school delivers public benefit through the development and education of children and young people in the area it serves, We provide a safe, fun and stimulating environment for children and their families.

FINANCIAL REVIEW

Total Incoming resources were £286,423 (2023 £247,475) being £286,423 on the unrestricted General Fund (2023 £247,475) and £nil Capital Contributions to the Big Build Project (2023 £nil). Total Outgoing resources were £274,917 (2023 £251,951) being £263,887 on the general unrestricted fund (2023 £240,920) and £11,030 on the restricted capital funds (2023 £11,031). The Balances on the Funds at 31 August 2024 total £453,867 (2023 £442,361) being £104,255 general unrestricted funds (2023 £81,718) and £349,612 restricted capital funds invested in fixed assets (2023 £360,643).

RISK MANAGEMENT

For each activity we produce a detailed risk assessment. Monitoring of the identified risks is in place and the regularity of review is established.

RESERVES POLICY

The Charity will endeavour to provide for financial stability and sustainability by maintaining a free reserve representing 6 months running costs. At 31 August 2024 free reserves were £73,399 and the Trustees continue to develop a reserve for sustainability. The trustees continue to review the reserves policy to meet the needs of activities.

FUTURE PLANS

Consideration will be given to offering a Holiday Club during school holidays. Tentative research has indicated that parents of children who currently attend our breakfast and after school club would take up the offer of any places should they be made available. Any such club will offer employment within the local community and surrounding areas. The provision would allow parents to return to or remain in work and will alleviate the pressures placed upon parents when having to balance work and childcare. Early indications show that substantial income could be generated allowing Pavilion to further invest in children and staff.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2024

TRUSTEES' REPORT

VOLUNTEERS

Volunteers are a valuable resource for the Charity. This includes the Trustees, individuals undertaking work placement opportunities, regular volunteers in the Pre-school and breakfast and after school club helping the children as well as community volunteers for gardening and general maintenance. We had 1 student who was undertaking their Duke of Edinburgh Award who chose to volunteer in our breakfast and after school club. We had a regular volunteer in the preschool.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Under Charity Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The names of the Trustees who held office during the year are noted on page 1.

APPROVAL

The report was prepared in accordance with the Charities Act 2011 and Statement of Recommended Practice FRS102 Accounting and Reporting by Charities.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2024

TRUSTEES' REPORT

This report was approved by the Board of Trustees on 16/05/2025



Sarah Rylands (Chair)
Trustee

Pavilion Pre-School (Aigburth)

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAVILION PRE-SCHOOL (AIGBURTH)

I report on the accounts of the charity for the year ended 31/08/2024 .

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

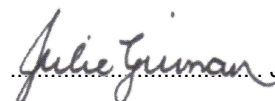
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Julie Guinan FCCA - Independent Examiner

Date: 16/05/2025

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH
0151 709 7797

Pavilion Pre-School (Aigburth)

**Statement of Financial Activities
for the year ended 31/08/2024**

	Unrestricted funds	Restricted funds	2024	2023
	£	£	Total	Total
			£	£
Income				
Income from generated funds				
Income from Investments	550	-	550	92
Income from charitable activities	285,873	-	285,873	247,383
Total Income	286,423	-	286,423	247,475
Expenses				
Costs of generating funds				
Expenditure on Raised funds	-	-	-	408
Expenditure on Charitable activities	263,887	11,030	274,917	251,543
Total Expenses	263,887	11,030	274,917	251,951
Net Income	22,536	(11,030)	11,506	(4,476)
Net movement in funds:				
Net income for the year	22,536	(11,030)	11,506	(4,476)
Total funds brought forward	81,719	360,642	442,361	446,837
Net funds carried forward	104,255	349,612	453,867	442,361

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Pavilion Pre-School (Aigburth)

BALANCE SHEET AT 31/08/2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	5	380,468	392,014
CURRENT ASSETS			
Debtors (amounts falling due within one year)	6	1,110	1,899
Cash at bank and in hand		<u>79,103</u>	<u>52,497</u>
		80,213	54,396
CREDITORS: Amounts falling due within one year	7	<u>6,814</u>	<u>4,049</u>
NET CURRENT ASSETS		<u>73,399</u>	<u>50,347</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>453,867</u>	<u>442,361</u>
RESERVES			
Unrestricted funds	8		
General fund		104,255	81,718
Restricted funds	9	<u>349,612</u>	<u>360,643</u>
		<u>453,867</u>	<u>442,361</u>

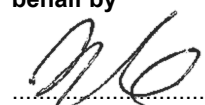
For the year ending 31/08/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the board of trustees on 16/05/2025 and signed on their behalf by



.....
Sarah Rylands (Chair)
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2024**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The charity is not registered for value added tax.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charity and are recognised accordingly.

Pavilion Pre-School (Aigburth)

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

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

Land And Buildings	straight line 2%
Fixtures and Fittings	straight line 15%

1g. Pension Costs

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the charity, net of value added tax and trade discounts.

1i. Recognition Of Income

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

1j. Policy For The Preparation Of Accounts

At the time of preparing accounts the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to operate the going concern basis of accounting in the preparation of accounts.

1k. Policy For Cash At Bank And In Hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1m. Policy For Financial Instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1n. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Pavilion Pre-School (Aigburth)

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2024	2023
	£	£
Wages and salaries	221,168	205,233
Social security costs	3,015	1,728
Pension costs	2,848	2,188
	<u>227,031</u>	<u>209,149</u>

The average weekly numbers of employees during the year were as follows:

	2024	2023
	No.	No.
Management and administration	19	19
	<u>19</u>	<u>19</u>

No Trustee received any remuneration for their services as a Trustee.

3. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	19	19

No Trustee received any remuneration for their services as a Trustee.

4. PENSION CONTRIBUTIONS

	2024	2023
	£	£
Pension contributions	2,848	2,188
	<u>2,848</u>	<u>2,188</u>

Pavilion Pre-School (Aigburth)

5. TANGIBLE FIXED ASSETS

	Land And Buildings	Fixtures and Fittings	Total
	£	£	£
Cost			
At 01/09/2023	399,886	29,318	429,204
Additions	-	885	885
At 31/08/2024	<u>399,886</u>	<u>30,203</u>	<u>430,089</u>
Depreciation			
At 01/09/2023	23,970	13,220	37,190
For the year	7,997	4,434	12,431
At 31/08/2024	<u>31,967</u>	<u>17,654</u>	<u>49,621</u>
Net Book Amounts			
At 31/08/2024	<u>367,919</u>	<u>12,549</u>	<u>380,468</u>
At 31/08/2023	<u>375,916</u>	<u>16,098</u>	<u>392,014</u>

Land held by Pavilion Pre-School (Aigburth) Charity number 518169 is being transferred to Pavilion Pre-School (Aigburth) Charity Number 1182861.

6. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,110	944
Other debtors	-	955
	<u>1,110</u>	<u>1,899</u>

Pavilion Pre-School (Aigburth)

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,880	21
Taxation and social security	853	-
Other creditors	<u>3,081</u>	<u>4,028</u>
	<u><u>6,814</u></u>	<u><u>4,049</u></u>

8. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>81,719</u>	<u>286,423</u>	<u>(263,887)</u>	<u>-</u>	<u>104,255</u>
	<u><u>81,719</u></u>	<u><u>286,423</u></u>	<u><u>(263,887)</u></u>	<u><u>-</u></u>	<u><u>104,255</u></u>

Pavilion Pre-School (Aigburth)

9. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Eleanor Rathbone Trust Capital Fund	4,579	-	(140)	-	4,439
The Foyle Foundation Capital Fund	8,883	-	(272)	-	8,611
Sundry Capital Donations	2,516	-	(77)	-	2,439
Power to Change	155,688	-	(4,761)	-	150,927
Groundwork UK	916	-	(28)	-	888
Funds Transferred from Unincorporated Charity	188,060	-	(5,752)	-	182,308
	<u>360,642</u>	<u>-</u>	<u>(11,030)</u>	<u>-</u>	<u>349,612</u>

Eleanor Rathbone Trust Capital Fund

Grant funding for Big Build project

The Foyle Foundation Capital Fund

Grant funding for Big Build project

Sundry Capital Donations

Donations towards Big Build project

Power to Change

Grant funding for Big Build project

Groundwork UK

Grant funding for Big Build project

Funds Transferred from Unincorporated Charity

Grant funding for Big Build project

10. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose.

Pavilion Pre-School (Aigburth)

11. ANALYSIS OF RESOURCES EXPENDED

	2024	2023
Educational Activities and Materials	10,382	10,071
Insurance and HR	5,136	2,479
Premises	12,543	11,727
Staff Costs	226,264	208,308
Administration	6,962	5,319
Governance	1,200	1,200
Depreciation	12,430	12,847
	<u>274,917</u>	<u>251,951</u>

12. INCOMING RESOURCES

	2024	2023
Liverpool City Council Funding for Pre-School Activity	147,005	119,986
Fees	16,335	22,582
Snack Charges	10,837	6,630
Clubs	109,765	93,199
Registration Fees	590	840
Fund Raising	341	1,746
Room Hire	1,000	1,500
Bank Interest	550	92
Student/Apprenticeship Placements	-	900
	<u>286,423</u>	<u>247,475</u>

Pavilion Pre-School (Aigburth)

13. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	30,856	349,612	380,468
Net Current Assets	73,399	-	73,399
	<u>104,255</u>	<u>349,612</u>	<u>453,867</u>

Pavilion Pre-School (Aigburth)

**Incoming Resources
for the year ended 31/08/2024**

	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds	<u>550</u>	<u>92</u>
Charitable Activity		
Liverpool City Council Funding	147,005	119,986
Fees	16,335	22,582
Snack Charges	10,837	6,630
Registration Fees	590	840
Clubs	109,765	93,199
Fundraising	341	1,746
Room hire	<u>1,000</u>	<u>1,500</u>
	285,873	246,483
Charitable Activity 2		
Student/Apprenticeship placements	<u>-</u>	<u>900</u>
	-	900
	<u>285,873</u>	<u>247,383</u>
	<u>286,423</u>	<u>247,475</u>

Pavilion Pre-School (Aigburth)

**Expenses
for the year ended 31/08/2024**

	2024	2023
	£	£
Expenses		
Costs of generating funds		
Fundraising Trading Costs		
Fundraising	-	408
	<u>-</u>	<u>408</u>
	<u>-</u>	<u>408</u>
Charitable Activities		
Curriculum Materials	5,058	5,146
Snack Cost	5,324	4,925
Advertising and Marketing	55	377
Bad debts	114	523
Rates	344	222
Insurance & HR	5,136	2,479
Phone, Water, Electricity	7,804	4,265
Cleaning	2,336	1,887
Repairs and renewals	511	4,802
Salaries	219,968	204,033
NIC employer (wages and salaries)	3,015	1,728
Pension contributions	2,848	2,188
Computer costs	3,418	2,936
Accountancy fees	1,680	446
Legal costs (revenue)	6	50
Postage	105	-
Office Stationery & supplies	821	193
Staff Development & Subscriptions	433	359
Security costs	1,548	551
Bank charges	80	108
Sundry expenses	683	278
Depreciation of land and buildings	7,997	7,998
Depreciation of fixtures and fittings	4,433	4,849
	<u>273,717</u>	<u>250,343</u>
Governance Costs		
Governance Costs - Independent Examination	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
	<u>274,917</u>	<u>251,951</u>

Pavilion Pre-School (Aigburth)

**Expenses
for the year ended 31/08/2024**

2024

2023

PAVILION PRE-SCHOOL (AIGBURTH)

England & Wales - Charity number 1182861

Accounts

Registered number: CE017101

Charity number: 1182861

Pavilion Pre-School (Aigburth)

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31/08/2023

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2023**

TRUSTEES

Kay Bradshaw (appointed September 2022)
Lisa Bramwell (resigned July 2023)
Louise Bridge (resigned July 2023)
Kate Daley (resigned December 2023)
Kathryn Dempsey (resigned September 2023)
Cara Edwards (appointed September 2022)
Iga Kowalska-Owen (resigned October 2022)
Caroline O'Rourke (resigned May 2024)
Ursula Roberts (Chair resigned April 2024)
Christopher Alcock (appointed September 2022)
Lisa Hampton (appointed September 2022)
Claire Cooper (appointed September 2022)
Sarah Rylands (Chair) (appointed September 2022)
Alessandra Toti (appointed March 2024)
Lara Novak (appointed April 2024)
Christopher Barlow (appointed April 2024)

REGISTERED OFFICE

50 Dundonald Road
Aigburth
Liverpool
L17 0AF

COMPANY NUMBER

CE017101

CHARITY NUMBER

1182861

BANKERS

HSBC

INDEPENDENT EXAMINER Julie Guinan FCCA

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside

Pavilion Pre-School (Aigburth)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2023**

L19 2PH

Pavilion Pre-School (Aigburth)

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2023**

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Balance Sheet	12
Notes to the Accounts	13 to 21
Detailed Statement of Financial Activities	22

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2023

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was 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

STRUCTURE GOVERNANCE AND MANAGEMENT

Pavilion Pre-School Aigburth was constituted by Constitution and became a registered CIO - ASSOCIATION Registered 08 Apr 2019 Charity Number 1182861 (previous unincorporated charity number 518169) CE 017101.

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, and 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).

The charity was established under a Constitution which established objects and powers of the charity and it is governed under its Constitution.

The charity has a board of trustees who plan to meet at least once a term across the academic year to oversee the general management and operation of the pre-school via the management team, discuss any financial, employment, legal or statutory requirements, plus discuss fundraising initiatives. Trustees work in partnership with the Pre-School Learning Alliance for guidance when needed as well as Peninsular HR and Health and Safety.

The day to day operations management is carried out by the Office manager Natalie Griffiths, and the pre-school staff. Staff are remunerated based upon experience and roles at market rates.

The trustees approve policy which is then implemented by the staff. The charity is working to a business plan and strategy to focus on the delivery of its objects. In setting policy the trustees and management give due consideration to guidelines issued by the Charity Commission regarding public benefit.

New trustees go through a period of induction involving being provided with copies of the constitution, financial statements, relevant policies and business plans and reports to enable them to achieve an effective introduction to the charity. New trustees have an opportunity to meet the board and staff and to familiarize themselves with the organisation.

The charity's trustees are volunteers and do not receive remuneration for their services as trustees.

At the AGM the committee members step down and new trustees are nominated and elected. The minimum number of trustees is 5 the maximum is 12.

Section 16 of the constitution states that trustees can only serve for 5 consecutive years but can be reappointed after a gap of at least 1 year.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

The Charity seeks to have a wide range of skills and experience on its Committee, contained within a small number of individuals. Applications are welcome from potential Committee members regardless of, for example, ethnic origin or disability.

Pavilion Pre-school is a community pre-school, its members consist of families attending the setting, past/present, staff and affiliate members. We hold an AGM each year and all members are invited to attend.

Officer posts are nominated and elected at the 1st trustee meeting. No trustees are paid for their contributions. All Trustees require a clear volunteers DBS certificate and signed confidentiality agreements, as well as registering for an EY2 via OFSTED on line portal.

OBJECTS OF THE CHARITY

Pavilion Pre-School Aigburth works for the public benefit having as its objects the development and education of children and young people in particular by:

- 1) Promoting their care and safety,
- 2) Promoting their education and promoting parental involvement,
- 3) Promoting their health and wellbeing,
- 4) Providing services to support them and their families and carers,
- 5) Providing services to individuals holding membership of the CIO,
- 6) Furthering the aims of the Pre-School Learning Alliance and the Out of School Alliance.

Pavilion Pre-School aims 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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and 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.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local community.
- c) Compliance with the EYFS statutory Framework 2021 and LA framework including Liverpool Safeguarding Children Partnership.
- d) Open and inclusive to all, regardless of race, religion, sexuality, culture, ability or means.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

e) Enhancing community engagement and local family services via active and collaborative discussions.

Pavilion Pre-School works closely with the families who attend the setting, creating a wonderful atmosphere where children feel safe and secure. Parents are encouraged to share skills and experiences, encouraging diversity.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

The Charity Continued to provide early years childcare through 2022-23 for the local community.

The Charity Recruited 1 x additional member of staff to work in the breakfast and after school activity due to increasing demand for this service. Capacity was increased which provided more places for children in the local community thus helping more parents remain in or go back to work. The Charity also recruited a member of staff to work on a casual basis creating the ability to have staff cover at short notice and covering both the Pre School and Breakfast and After School Clubs. The Charity also recruited an Early Years Apprentice. Apprentices are not counted in staff to children ratios until such times as they turn 17 years old. The Apprentice turned 17 years old in December 2022 and was therefore able to be counted in staff to child ratios.

The Charity was able to offer work experience for 3 students from local schools.

The Charity has continued to upskill its staff and has added an additional SENDCo. There are now two SENDCo's who provide support to children with additional needs and also the parents of those children. The Charity has received an increase in SEND funding due to the high numbers of qualifying children in the latest cohort. This has enabled the Charity to offer more 1:1 support for qualifying children.

The Charity took the decision to discontinue offering places to children under the age of 3 years old. The funding received from Liverpool City Council is disproportionate to the actual cost of providing care for 2 year olds. This change will also allow the Charity to focus on its core provision of pre-school education. This change is to take effect from September 2023.

The Charity took the decision to change the way in which places are allocated allowing it to offer a more consistent offering to the children. Historically, there have been gaps in sessions due to the more flexible allocation of places. By offering sessions in blocks, the Charity will be able to consolidate places and therefore offer more consistent contact with key children/persons. Places will be offered depending on whether a child qualifies for 15 or 30 hours funding. This change is to take effect from September 2023.

The Charity held two very successful fundraising events in December 2022 and July 2023. All monies raised allowed us to purchase resources for the children.

The Charity was able to invest significantly in new outdoor play resources for our children.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

The Charity invested in artificial grass for its outdoor provision.

The Charity was able to offer a bonus payment to staff for the first time in its history.

The Charity was inspected by OFSTED in November 2022 and received a rating of Good.

PUBLIC BENEFIT

Pavillion Pre-school delivers public benefit through the development and education of children and young people in the area it serves, We provide a safe, fun and stimulating environment for children and their families.

FINANCIAL REVIEW

Total Incoming resources were £247,475 (2022 £177,574) being £247,475 on the unrestricted General Fund (2022 £177,574) and £nil Capital Contributions to the Big Build Project (2022 £nil). Total Outgoing resources were £251,951 (2022 £191,154) being £240,920 on the general unrestricted fund (2022 £180,124) and £11,031 on the restricted capital funds (2022 £11,030). The Balances on the Funds at 31 August 2023 total £442,361 (2022 £446,837) being £81,718 general unrestricted funds (2022 £75,163) and £360,643 restricted capital funds invested in fixed assets (2022 £371,674).

RISK MANAGEMENT

For each activity we produce a detailed risk assessment. Monitoring of the identified risks is in place and the regularity of review is established.

RESERVES POLICY

The Charity will endeavour to provide for financial stability and sustainability by maintaining a free reserve representing 6 months running costs. At 31 August 2023 free reserves were £50,347 and the Trustees continue to develop a reserve for sustainability. The trustees continue to review the reserves policy to meet the needs of activities.

FUTURE PLANS

Consideration will be given to offering a Holiday Club during school holidays. Tentative research has indicated that parents of children who currently attend our breakfast and after school club would take up the offer of any places should they be made available. Any such club will offer employment within the local community and surrounding areas. The provision would allow parents to return to or remain in work and will alleviate the pressures placed upon parents when having to balance work and childcare. Early indications show that substantial income could be generated allowing Pavilion to further invest in children and staff.

VOLUNTEERS

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

Volunteers are a valuable resource for the Charity. This includes the Trustees, individuals undertaking work placement opportunities, regular volunteers in the Pre-school and breakfast and after school club helping the children as well as community volunteers for gardening and general maintenance. We had 1 student who was undertaking their Duke of Edinburgh Award who chose to volunteer in our breakfast and after school club. We had a regular volunteer in the preschool.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Under Charity Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The names of the Trustees who held office during the year are noted on page 1.

APPROVAL

The report was prepared in accordance with the Charities Act 2011 and Statement of Recommended Practice FRS102 Accounting and Reporting by Charities.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

This report was approved by the Board of Trustees on 21/05/2024



Sarah Rylands (Chair) (appointed September 2022)
Trustee

Pavilion Pre-School (Aigburth)

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAVILION PRE-SCHOOL (AIGBURTH)

I report on the accounts of the charity for the year ended 31/08/2023 .

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

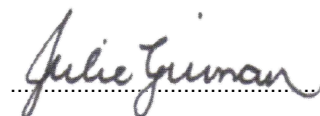
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



..... Independent Examiner Julie Guinan FCCA

Date: 21/05/2024

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH
0151 709 7797

Pavilion Pre-School (Aigburth)

**Statement of Financial Activities
for the year ended 31/08/2023**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	Total	Total
			£	£
Income				
Income from generated funds				
Income from Investments	92	-	92	5
Income from charitable activities	247,383	-	247,383	177,569
Total Income	247,475	-	247,475	177,574
Expenses				
Costs of generating funds				
Expenditure on Raised funds	408	-	408	-
Expenditure on Charitable activities	240,512	11,031	251,543	191,154
Total Expenses	240,920	11,031	251,951	191,154
Net Income	6,555	(11,031)	(4,476)	(13,580)
Net movement in funds:				
Net income for the year	6,555	(11,031)	(4,476)	(13,580)
Total funds brought forward	75,163	371,674	446,837	460,417
Net funds carried forward	81,718	360,643	442,361	446,837

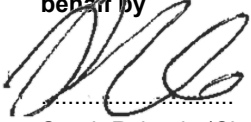
This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Pavilion Pre-School (Aigburth)

BALANCE SHEET AT 31/08/2023

	Notes	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	5	392,014	404,636
CURRENT ASSETS			
Debtors (amounts falling due within one year)	6	1,899	2,600
Cash at bank and in hand		<u>52,497</u>	<u>45,008</u>
		54,396	47,608
CREDITORS: Amounts falling due within one year	7	<u>4,049</u>	<u>5,407</u>
NET CURRENT ASSETS		<u>50,347</u>	<u>42,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>442,361</u>	<u>446,837</u>
RESERVES			
Unrestricted funds	8		
General fund		81,718	75,163
Restricted funds	9	<u>360,643</u>	<u>371,674</u>
		<u>442,361</u>	<u>446,837</u>

Approved by the board of trustees on 21/05/2024 and signed on their behalf by



.....
Sarah Rylands (Chair) (appointed September 2022)
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2023**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The charity is not registered for value added tax.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charity and are recognised accordingly.

Pavilion Pre-School (Aigburth)

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

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

Land And Buildings	straight line 2%
Fixtures and Fittings	straight line 15%

1g. Pension Costs

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the charity, net of value added tax and trade discounts.

1i. Recognition Of Income

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

1j. Policy For The Preparation Of Accounts

At the time of preparing accounts the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to operate the going concern basis of accounting in the preparation of accounts.

1k. Policy For Cash At Bank And In Hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1m. Policy For Financial Instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1n. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Pavilion Pre-School (Aigburth)

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2023	2022
	£	£
Wages and salaries	205,233	149,679
Social security costs	1,728	-
Pension costs	2,188	3,915
	<u>209,149</u>	<u>153,594</u>

The average weekly numbers of employees during the year were as follows:

	2023	2022
	No.	No.
Management and administration	19	19
	<u>19</u>	<u>19</u>

No Trustee received any remuneration for their services as a Trustee.

3. EMPLOYEES

	2023	2022
	No.	No.
Average number of employees	19	19

No Trustee received any remuneration for their services as a Trustee.

4. PENSION CONTRIBUTIONS

	2023	2022
	£	£
Pension contributions	2,188	3,915
	<u>2,188</u>	<u>3,915</u>

Pavilion Pre-School (Aigburth)

5. TANGIBLE FIXED ASSETS

	Land And Buildings	Fixtures and Fittings	Total
	£	£	£
Cost			
At 01/09/2022	399,886	29,093	428,979
Additions	-	225	225
At 31/08/2023	<u>399,886</u>	<u>29,318</u>	<u>429,204</u>
Depreciation			
At 01/09/2022	15,972	8,371	24,343
For the year	7,998	4,849	12,847
At 31/08/2023	<u>23,970</u>	<u>13,220</u>	<u>37,190</u>
Net Book Amounts			
At 31/08/2023	<u>375,916</u>	<u>16,098</u>	<u>392,014</u>
At 31/08/2022	<u>383,914</u>	<u>20,722</u>	<u>404,636</u>

Land held by Pavilion Pre-School (Aigburth) Charity number 518169 is being transferred to Pavilion Pre-School (Aigburth) Charity Number 1182861.

6. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	944	2,600
Other debtors	955	-
	<u>1,899</u>	<u>2,600</u>

Pavilion Pre-School (Aigburth)

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	21	1,773
Taxation and social security	-	124
Other creditors	<u>4,028</u>	<u>3,510</u>
	<u><u>4,049</u></u>	<u><u>5,407</u></u>

8. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>75,163</u>	<u>247,475</u>	<u>(240,920)</u>	<u>-</u>	<u>81,718</u>
	<u><u>75,163</u></u>	<u><u>247,475</u></u>	<u><u>(240,920)</u></u>	<u><u>-</u></u>	<u><u>81,718</u></u>

Pavilion Pre-School (Aigburth)

9. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Eleanor Rathbone Trust Capital Fund	4,719	-	(140)	-	4,579
The Foyle Foundation Capital Fund	9,155	-	(272)	-	8,883
Sundry Capital Donations	2,593	-	(78)	-	2,515
Power to Change	160,451	-	(4,761)	-	155,690
Groundwork UK	944	-	(28)	-	916
Funds Transferred from Unincorporated Charity	193,812	-	(5,752)	-	188,060
	<u>371,674</u>	<u>-</u>	<u>(11,031)</u>	<u>-</u>	<u>360,643</u>

Eleanor Rathbone Trust Capital Fund

Grant funding for Big Build project

The Foyle Foundation Capital Fund

Grant funding for Big Build project

Sundry Capital Donations

Donations towards Big Build project

Power to Change

Grant funding for Big Build project

Groundwork UK

Grant funding for Big Build project

Funds Transferred from Unincorporated Charity

Grant funding for Big Build project

10. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose.

Pavilion Pre-School (Aigburth)

11. ANALYSIS OF RESOURCES EXPENDED

	2023	2022
Educational Activities and Materials	10,071	7,359
Insurance and HR	2,479	3,867
Premises	11,727	6,730
Staff Costs	208,308	153,857
Administration	5,319	4,364
Governance	1,200	2,615
Depreciation	12,847	12,362
	<u>251,951</u>	<u>191,154</u>

12. INCOMING RESOURCES

	2023	2022
Liverpool City Council Funding for Pre-School Activity	119,986	108,074
Fees	22,582	15,747
Snack Charges	6,630	4,113
Lunchtime Supervision	-	70
Clubs	93,199	47,547
Registration Fees	840	220
Fund Raising	1,746	925
Room Hire	1,500	873
Bank Interest	92	5
Student/Apprenticeship Placements	900	-
	<u>247,475</u>	<u>177,574</u>

Pavilion Pre-School (Aigburth)

13. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	31,371	360,643	392,014
Net Current Assets	50,347	-	50,347
	<u>81,718</u>	<u>360,643</u>	<u>442,361</u>

PAVILION PRE-SCHOOL (AIGBURTH)

England & Wales - Charity number 1182861

Accounts

Registered number: CE017101

Charity number: 1182861

Pavilion Pre-School (Aigburth)

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31/08/2022

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
The Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2022**

TRUSTEES

Kay Bradshaw

Lisa Bramwell

Louise Bridge (appointed 14/12/2021)

Kate Daley (appointed 14/12/2021)

Kathryn Dempsey (appointed 14/12/2021)

Cara Edwards

Iga Kowalska-Owen (appointed 14/12/2021)

Caroline O'Rourke (appointed 14/12/2021)

Ursula Roberts

REGISTERED OFFICE

50 Dundonald Road

Aigburth

Liverpool

L17 0AF

COMPANY NUMBER

CE017101

CHARITY NUMBER

1182861

BANKERS

HSBC

INDEPENDENT EXAMINER Julie Guinan FCCA

Harvey Guinan LLP

Chartered Certified Accountants

Unit 17 Mersey House

The Matchworks Estate, 140 Speke Road

Liverpool

Merseyside

L19 2PH

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2022**

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FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2022

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was 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

STRUCTURE GOVERNANCE AND MANAGEMENT

Pavilion Pre-School Aigburth was constituted by Constitution and became a registered CIO - ASSOCIATION Registered 08 Apr 2019 Charity Number 1182861 (previous unincorporated charity number 518169) CE 017101.

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, and 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).

The charity was established under a Constitution which established objects and powers of the charity and it is governed under its Constitution.

The charity has a board of trustees who plan to meet at least once a term across the academic year to oversee the general management and operation of the pre-school via the management team, discuss any financial, employment, legal or statutory requirements, plus discuss fundraising initiatives. Trustees work in partnership with the Pre-School Learning Alliance for guidance when needed as well as Peninsular HR and Health and Safety.

The day to day operations management is carried out by the Office manager, being key personel Jo Riley (whose contract ended on 22 December 2021) and Natalie Griffiths (whose contract commenced on 10 December 2021), and the pre-school staff. Staff are remunerated based upon experience and roles at market rates.

The trustees approve policy which is then implemented by the staff. The charity is working to a business plan and strategy to focus on the delivery of its objects. In setting policy the trustees and management give due consideration to guidelines issued by the Charity Commission regarding public benefit.

New trustees go through a period of induction involving being provided with copies of the constitution, financial statements, relevant policies and business plans and reports to enable them to achieve an effective introduction to the charity. New trustees have an opportunity to meet the board and staff and to familiarize themselves with the organisation.

The charity's trustees are volunteers and do not receive remuneration for their services as trustees.

At the AGM the committee members step down and new trustees are nominated and elected. The minimum number of trustees is 5 the maximum is 12.

FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

Section 16 of the constitution states that trustees can only serve for 5 consecutive years but can be reappointed after a gap of at least 1 year.

The Charity seeks to have a wide range of skills and experience on its Committee, contained within a small number of individuals. Applications are welcome from potential Committee members regardless of, for example, ethnic origin or disability.

Pavilion Pre-school is a community pre-school, its members consist of families attending the setting, past/present, staff and affiliate members. We hold an AGM each year and all members are invited to attend.

Officer posts are nominated and elected at the 1st trustee meeting. No trustees are paid for their contributions. All Trustees require a clear volunteers DBS certificate and signed confidentiality agreements, as well as registering for an EY2 via OFSTED on line portal.

OBJECTS OF THE CHARITY

Pavilion Pre-School Aigburth works for the public benefit having as its objects the development and education of children and young people in particular by:

- 1) Promoting their care and safety,
- 2) Promoting their education and promoting parental involvement,
- 3) Promoting their health and wellbeing,
- 4) Providing services to support them and their families and carers,
- 5) Providing services to individuals holding membership of the CIO,
- 6) Furthering the aims of the Pre-School Learning Alliance and the Out of School Alliance.

Pavilion Pre-School aims 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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and 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.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local community.
- c) Compliance with the EYFS statutory Framework 2021 and LA framework including Liverpool Safeguarding Children Partnership.

FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

d) Open and inclusive to all, regardless of race, religion, sexuality, culture, ability or means.

e) Enhancing community engagement and local family services via active and collaborative discussions.

Pavilion Pre-School works closely with the families who attend the setting, creating a wonderful atmosphere where children feel safe and secure. Parents are encouraged to share skills and experiences, encouraging diversity.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

The Charity Continued to provide early years childcare through 2021-22 for the local community.

The Charity Recruited 1 x additional member of staff to work in the breakfast and after school activity due to increasing demand for this service. Capacity was increased which provided more places for children in the local community thus helping more parents remain in or go back to work.

The Charity increased the number of staff 19.

Installed a Community Library providing free 24/7 access to books to children and adults within the local community.

Allowed the use of the building and facilities by local groups and businesses including a local church, photographer and yoga/meditation classes.

Children's needs are always put over profit. All revenue generated is invested back into the organisation for the benefit of the children who attend.

PUBLIC BENEFIT

Pavillion Pre-school delivers public benefit through the development and education of children and young people in the area it serves, We provide a safe, fun and stimulating environment for children and their families.

FINANCIAL REVIEW

Total Incoming resources were £177,574 (2021 £605,550) being £177,574 on the unrestricted General Fund (2021 £393,795) and £nil Capital Contributions to the Big Build Project (2021 £393,795). Total Outgoing resources were £191,154 (2021 £151,133) being £180,124 on the general unrestricted fund (2021 £134,042) and £11,030 on the restricted capital funds (2021 £11,091). The Balances on the Funds at 31 August 2022 total £446,837 (2021 £460,417) being £75,163 general unrestricted funds (2021 £77,713) and £371,674 restricted capital funds invested in fixed assets (2021 £382,704).

RISK MANAGEMENT

FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

For each activity we produce a detailed risk assessment. Monitoring of the identified risks is in place and the regularity of review is established.

RESERVES POLICY

The Charity will endeavour to provide for financial stability and sustainability by maintaining a free reserve representing 6 months running costs. At 31 August 2022 free reserves were £42,201 and the Trustees continue to develop a reserve for sustainability. The trustees continue to review the reserves policy to meet the needs of activities.

FUTURE PLANS

Consideration will be given to offering a Holiday Club during school holidays. Tentative research has indicated that parents of children who currently attend our breakfast and after school club would take up the offer of any places should they be made available. Any such club will offer employment within the local community and surrounding areas. The provision would allow parents to return to or remain in work and will alleviate the pressures placed upon parents when having to balance work and childcare. Early indications show that substantial income could be generated allowing Pavilion to further invest in children and staff.

VOLUNTEERS

Volunteers are a valuable resource for the Charity. This includes the Trustees, individuals undertaking work placement opportunities, regular volunteers in the Pre-school and breakfast and after school club helping the children as well as community volunteers for gardening and general maintenance. We had 1 student who was undertaking their Duke of Edinburgh Award who chose to volunteer in our breakfast and after school club. We had a regular volunteer in the preschool.

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Under Charity Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

- observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The names of the Trustees who held office during the year are noted on page 1.

APPROVAL

The report was prepared in accordance with the Charities Act 2011 and Statement of Recommended Practice FRS102 Accounting and Reporting by Charities.

This report was approved by the Board of Trustees on 28/06/2023



Ursula Roberts
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAVILION PRE-SCHOOL (AIGBURTH)

I report on the accounts of the charity for the year ended 31/08/2022 .

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

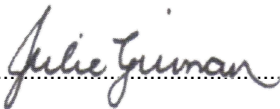
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



..... Independent Examiner Julie Guinan FCCA

Date: 28/06/2023

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
The Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH
0151 709 7797

Pavilion Pre-School (Aigburth)

**Statement of Financial Activities
for the year ended 31/08/2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	5	-	5	-
Income from charitable activities	177,569	-	177,569	605,550
Total Income	177,574	-	177,574	605,550
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	180,124	11,030	191,154	145,133
Total Expenses	180,124	11,030	191,154	145,133
Net Income	(2,550)	(11,030)	(13,580)	460,417
Net movement in funds:				
Net income for the year	(2,550)	(11,030)	(13,580)	460,417
Total funds brought forward	77,713	382,704	460,417	-
Net funds carried forward	75,163	371,674	446,837	460,417

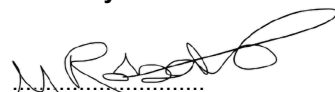
This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Pavilion Pre-School (Aigburth)

BALANCE SHEET AT 31/08/2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5	404,636	413,414
CURRENT ASSETS			
Debtors (amounts falling due within one year)	6	2,600	-
Cash at bank and in hand		45,008	48,703
		<u>47,608</u>	<u>48,703</u>
CREDITORS: Amounts falling due within one year	7	<u>5,407</u>	<u>1,700</u>
NET CURRENT ASSETS		<u>42,201</u>	<u>47,003</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>446,837</u>	<u>460,417</u>
RESERVES			
Unrestricted funds	8		
General fund		75,163	77,713
Restricted funds	9	<u>371,674</u>	<u>382,704</u>
		<u>446,837</u>	<u>460,417</u>

Approved by the board of trustees on 28/06/2023 and signed on their behalf by



Ursula Roberts
Trustee

Pavilion Pre-School (Aigburth)

CASH FLOW FOR THE YEAR ENDED 31/08/2022

	Notes	2022 £
NET CASH OUTFLOW FROM OPERATING ACTIVITIES	14a	(116)
RETURN ON INVESTMENTS AND SERVICING OF FINANCE		
Interest received		<u>5</u>
Net cash inflow from return on investments and servicing of finance		5
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT		
Receipts from sale of tangible assets		525
Payments to acquire tangible assets		<u>(4,109)</u>
Net cash inflow from capital expenditure and financial investment		(3,584)
NET CASH OUTFLOW BEFORE FINANCING		<u>(3,695)</u>
FINANCING		
DECREASE IN CASH		<u><u>(3,695)</u></u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The charity is not registered for value added tax.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charity and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Depreciation

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

Land And Buildings	straight line 2%
Fixtures and Fittings	straight line 15%

1g. Pension Costs

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the charity, net of value added tax and trade discounts.

1i. Recognition Of Income

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

1j. Policy For The Preparation Of Accounts

At the time of preparing accounts the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to operate the going concern basis of accounting in the preparation of accounts.

1k. Policy For Cash At Bank And In Hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

1m. Policy For Financial Instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1n. Policy For Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Pavilion Pre-School (Aigburth)

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

	2022	<i>2021</i>
	£	£
Employee costs during the year amounted to:		
Wages and salaries	149,679	109,940
Pension costs	3,915	720
	<u>153,594</u>	<u>110,660</u>

The average weekly numbers of employees during the year were as follows:

	2022	<i>2021</i>
	No.	No.
Management and administration	19	13
	<u>19</u>	<u>13</u>

No Trustee received any remuneration for their services as a Trustee.

3. EMPLOYEES

	2022	<i>2021</i>
	No.	No.
Average number of employees	19	13

No Trustee received any remuneration for their services as a Trustee.

4. PENSION CONTRIBUTIONS

	2022	<i>2021</i>
	£	£
Pension contributions	3,915	720
	<u>3,915</u>	<u>720</u>

Pavilion Pre-School (Aigburth)

5. TANGIBLE FIXED ASSETS

	Land And Buildings	Fixtures and Fittings	Total
	£	£	£
Cost			
At 01/09/2021	398,686	26,708	425,394
Additions	1,200	2,909	4,109
Disposals	-	(525)	(525)
At 31/08/2022	399,886	29,092	428,978
Depreciation			
At 01/09/2021	7,974	4,006	11,980
For the year	7,998	4,364	12,362
At 31/08/2022	15,972	8,370	24,342
Net Book Amounts			
At 31/08/2022	383,914	20,722	404,636
At 31/08/2021	390,712	22,702	413,414

Land held by Pavilion Pre-School (Aigburth) Charity number 518169 is being transferred to Pavilion Pre-School (Aigburth) Charity Number 1182861.

6. DEBTORS

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	2,600	-
	2,600	-

Pavilion Pre-School (Aigburth)

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,773	-
Taxation and social security	124	500
Other creditors	<u>3,510</u>	<u>1,200</u>
	<u><u>5,407</u></u>	<u><u>1,700</u></u>

8. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>77,713</u>	<u>177,574</u>	<u>(180,124)</u>	<u>-</u>	<u>75,163</u>
	<u><u>77,713</u></u>	<u><u>177,574</u></u>	<u><u>(180,124)</u></u>	<u><u>-</u></u>	<u><u>75,163</u></u>

Pavilion Pre-School (Aigburth)

9. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Eleanor Rathbone Trust Capital Fund	4,859	-	(140)	-	4,719
The Foyle Foundation Capital Fund	9,427	-	(272)	-	9,155
Sundry Capital Donations	2,670	-	(77)	-	2,593
Power to Change	165,212	-	(4,761)	-	160,451
Groundwork UK	972	-	(28)	-	944
Funds Transferred from Unincorporated Charity	199,564	-	(5,752)	-	193,812
	<u>382,704</u>	<u>-</u>	<u>(11,030)</u>	<u>-</u>	<u>371,674</u>

Eleanor Rathbone Trust Capital Fund

Grant funding for Big Build project

The Foyle Foundation Capital Fund

Grant funding for Big Build project

Sundry Capital Donations

Donations towards Big Build project

Power to Change

Grant funding for Big Build project

Groundwork UK

Grant funding for Big Build project

Funds Transferred from Unincorporated Charity

Grant funding for Big Build project

10. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose.

Pavilion Pre-School (Aigburth)

11. ANALYSIS OF RESOURCES EXPENDED

	2022	2021
Educational Activities and Materials	7,359	4,021
Insurance and HR	3,867	9,297
Premises	6,730	1,548
Staff Costs	153,857	109,460
Administration	4,364	7,627
Governance	2,615	1,200
Depreciation	12,362	11,980
	<u>191,154</u>	<u>145,133</u>

12. INCOMING RESOURCES

	2022	2021
Big Build Restricted Funds Transferred From Unincorporated Charity 518169	-	205,347
Eleanor Rathbone Trust Capital Grant	-	5,000
The Foyle Foundation Capital Grant	-	9,700
Power To Change Capital Grant	-	170,000
Groundwork UK Capital Grant	-	1,000
Sundry Capital Grants	-	2,748
Unrestricted Funds Transferred from Unincorporated Charity 518169	-	78,815
Liverpool City Council Funding for Pre- School Activity	108,074	117,241
Fees	15,747	8,966
Snack Charges	4,113	2,665
Lunchtime Supervision	70	94
Clubs	47,547	2,006
Registration Fees	220	120
Fund Raising	925	1,848
Room Hire	873	-
Bank Interest	5	-
	<u>177,574</u>	<u>605,550</u>

Pavilion Pre-School (Aigburth)

13. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	32,962	371,674	404,636
Net Current Assets	42,201	-	42,201
	<u>75,163</u>	<u>371,674</u>	<u>446,837</u>

14. NOTES TO THE CASHFLOW STATEMENT

14a. Reconciliation of operating profit to net cash flow from operating activities

	£
Operating profit	(13,585)
Depreciation of tangible assets	12,362
Increase in debtors	(2,600)
Increase in creditors	3,707
Net cash outflow from operating activities	<u>(116)</u>

14b. Analysis of changes in cash and cash equivalents during the year

	2022	2021
	£	£
Balance at 01/09/2021	48,703	-
Net cash (outflow) / inflow	<u>(3,695)</u>	<u>48,703</u>
Balance at 31/08/2022	<u>45,008</u>	<u>48,703</u>

14c. Analysis of changes in financing year

Loans and
finance
lease
obligations

£

PAVILION PRE-SCHOOL (AIGBURTH)

England & Wales - Charity number 1182861

Accounts

Charity number: 1182861

Pavilion Pre-School (Aigburth)

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/08/2021**

Prepared By:
Harvey Guinan LLP
Chartered Certified Accountants
310/311 Vanilla Factory
39 Fleet Street
Liverpool
Merseyside
L1 4AR

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2021**

TRUSTEES

Kay Bradshaw

Lisa Bramwell

Louise Bridge (appointed 14/12/2021)

Kate Daley (appointed 14/12/2021)

Kethryn Dempsey (appointed 14/12/2021)

Cara Edwards

Iga Kowalska - Owen (appointed 14/12/2021)

Sally Nicholls (appointed 14/12/2021)

Caroline O'Rourke (appointed 14/12/221)

Ursula Roberts

REGISTERED OFFICE

50 Dundonald Road

Aigburth

Liverpool

L17 0AF

CHARITY NUMBER

1182861

INDEPENDENT EXAMINER - Julie Guinan FCCA

Harvey Guinan LLP

Chartered Certified Accountants

310/311 Vanilla Factory

39 Fleet Street

Liverpool

Merseyside

L1 4AR

Pavilion Pre-School (Aigburth)

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2021**

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Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2021

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2021

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was 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

STRUCTURE GOVERNANCE AND MANAGEMENT

Pavilion Pre-School Aigburth was constituted by a formal Constitution and became a registered

CIO - ASSOCIATION Registered 08 Apr 2019 Charity Number 1182861 (previous unincorporated charity number 518169) CE 017101.

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, and 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).

The charity was established under a Constitution which established objects and powers of the charity and it is governed under its Constitution.

The charity has a board of trustees who plan to meet at least once a term across the academic year to oversee the general management and operation of the pre-school via the management team, discuss any financial, employment, legal or statutory requirements, plus discuss fundraising initiatives. Trustees work in partnership with the Pre-School Learning Alliance for guidance when needed as well as Peninsular HR and Health and Safety.

The day to day operations management is carried out by the Office manager, being key personel Jo Riley and the pre-school staff. Staff are remunerated based upon experience and roles at market rates.

The trustees approve policy which is then implemented by the staff. The charity is working to a business plan and strategy to focus on the delivery of its objects. In setting policy the trustees and management give due consideration to guidelines issued by the Charity Commission regarding public benefit.

New trustees go through a period of induction involving being provided with copies of the constitution, financial statements, relevant policies and business plans and reports to enable them to achieve an effective introduction to the charity. New trustees have an opportunity to meet the board and staff and to familiarize themselves with the organisation.

The charity's trustees are volunteers and do not receive remuneration for their services as trustees.

At the AGM the committee members step down and new trustees are nominated and elected. The minimum number of trustees is 5 the maximum is 12.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2021

TRUSTEES' REPORT

Section 16 of the constitution states that trustees can only serve for 5 consecutive years but can be reappointed after a gap of at least 1 year.

The Charity seeks to have a wide range of skills and experience on its Committee, contained within a small number of individuals. Applications are welcome from potential Committee members regardless of, for example, ethnic origin or disability.

Pavilion Pre-school is a community pre-school, its members consist of families attending the setting, past/present, staff and affiliate members. We hold an AGM each year and all members are invited to attend.

Officer posts are nominated and elected at the 1st trustee meeting. No trustees are paid for their contributions. All Trustees require a clear volunteers DBS certificate and signed confidentiality agreements, as well as registering for an EY2 via OFSTED on line portal.

OBJECTS OF THE CHARITY

Pavilion Pre-School Aigburth works for the public benefit having as its objects the development and education of children and young people in particular by:

- 1) Promoting their care and safety,
- 2) Promoting their education and promoting parental involvement,
- 3) Promoting their health and wellbeing,
- 4) Providing services to support them and their families and carers,
- 5) Providing services to individuals holding membership of the CIO,
- 6) Furthering the aims of the Pre-School Learning Alliance.

Pavillion Pre-School aims 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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and 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.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local community.
- c) Compliance with the EYFS statutory Framework 2017 and LA framework.
- d) Open and inclusive to all, regardless of race, religion, sexuality, culture, ability or means.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2021

TRUSTEES' REPORT

e) Enhancing community engagement and local family services via active and collaborative discussions.

Pavilion Pre-School works closely with the families who attend the setting, creating a wonderful atmosphere where children feel safe and secure. Parents are encouraged to share skills and experiences, encouraging diversity.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

The Charity Continued to provide early years childcare through 2020.21. for the local community.

The Charity built a brand new community preschool building to budget.

The Charity survived Lock Down through home working, key workers provision and short time working.

The Charity Supervised temporary relocation to premises for the duration of the building project.

The Charity Recruited x3 new staff to run Breakfast and after school activity which will bring in more revenue and offer more childcare services.

The Charity Continued to employ 13 staff.

The Charity Supported staff needing to shield due to the pandemic. The Charity provided support for staff who struggled with sickness and absence due to covid.

Children's needs are always put over profit.

2020 saw the commencement of a long dream, to rebuild our community preschool after many years of fundraising, bid writing and community support, we finally started building work on 27th July 2020. This was completed on the 24th November 2020, therefore crossed over our year end, and from our unincorporated charity 518169 to the new CIO. This was not ideal but the interruptions of a second Covid lock down added time and pressure to the construction schedule- but we still managed to complete in 19 weeks from start to finish.

We were awarded a capital grant of £300,000 from Power to Change for the rebuilding of the preschool. The total build element of the project cost £420,000 and we also spent on fixtures and fittings. We applied (under council from solicitors Butler Brown) for VAT zero status on the build project and were successfully awarded this in June 2020 plus funds from Liverpool City Council, The Foyle Foundation, Garfield Weston, Eleanor Rathbone, Tesco Bags for Life, Adsa, The Morgan Foundation and a community crowd funder (Spacehive) we hit our targets.

The preschool operated in the local church hall from September to November to ensure children could still access our provision. Costs were incurred for hall hire and storage, plus many staff were absent due to covid, incurring lots of overtime and sick pay.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2021

TRUSTEES' REPORT

Many costs for resourcing the preschool were added to a credit card for speed and ease of purchasing items during lock down.

During the year 2020.21 staff bought resources as they lived in and used the setting.

June/July 2020 we recruited x3 staff to extend our community childcare provision to breakfast and afterschool club, and resources were bought accordingly. We spent on IT including iPads, plus spent on working with business mentors as guided by the Power to Change Business Development Grant award of £8k, investing in better accountancy systems.

Ensuring staff morale stayed high was vital to our success, with a big move of premises, and with covid pressures it was a difficult time for all staff and managers.

All of this work was carried out whilst still maintaining a busy and growing preschool with exceptional SEND support..

PUBLIC BENEFIT

Pavillion Pre-school delivers public benefit through the development and education of children and young people in the area it serves, We provide a safe, fun and stimulating environment for children and their families.

FINANCIAL REVIEW

Total Incoming resources were £605,550 being £211,755 on the unrestricted General Fund and £393,795 Capital Contributions to the Big Build Project. Total Outgoing resources were £151,133 being £134,042 on the general unrestricted fund and £11,091 on the restricted capital funds. The Balances on the Funds at 31 August 2021 total £460,417 being £77,713 general unrestricted funds and £382,704 restricted capital funds invested in fixed assets.

Included in incoming resources are funds transferred from Pavilion Pre- School (Aigbuth) unincorporated charity registered number 518169 of £205,347 restricted capital funds and £77,815 general unrestricted funds. All assets and liabilities of the charity number 518169 are transferred to the Charitable Incorporated Organisation Pavilion Preschool (Aigburth) Charity number 1182861.

RISK MANAGEMENT

For each activity we produce a detailed risk assessment , amending as necessary to include Covid-19 and related government guidance. Monitoring of the identified risks is in place and the regularity of review is established

RESERVES POLICY

The Charity will endeavour to provide for financial stability and sustainability by maintaining a free reserve representing 6 months running costs. At 31 August 2021 free reserves were £47,003 and the Trustees continue to develop a reserve for sustainability. The trustees continue to review the reserves policy to meet the needs of activities.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2021

TRUSTEES' REPORT

FUTURE PLANS

The completion of the building project is enabling the Pre-school to grow and it is offering Breakfast and After School provision from September 2021 which provides more community services and the opportunity for more local employment.

We look forward to settling in and enjoying our new premises.

VOLUNTEERS

Volunteers are a valuable resource for the Charity. This includes the Trustees, individuals undertaking work placement opportunities, regular volunteers in the Pre-school helping the children as well as community volunteers for gardening, maintenance and help with the Big Build Project

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Under Charity Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Pavilion Pre-School (Aigburth)

FOR THE YEAR ENDED 31/08/2021

TRUSTEES' REPORT

The names of the Trustees who held office during the year are noted on page 1.

APPROVAL

The report was prepared in accordance with the Charities Act 2011 and Statement of Recommended Practice FRS102 Accounting and Reporting by Charities.

This report was approved by the Board of Trustees on 29/06/2022



Ursula Roberts

Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAVILION PRE-SCHOOL (AIGBURTH)

I report on the accounts of the charity for the year ended 31/08/2021 .

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

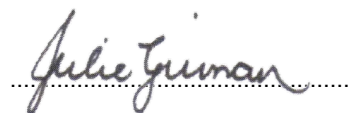
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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


.....

Date: 29/06/2022

Julie Guinan FCCA, Independent Examiner
Harvey Guinan LLP
Chartered Certified Accountants
310/311 Vanilla Factory
39 Fleet Street

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/08/2021**

Liverpool
Merseyside
L1 4AR
01517097797

Pavilion Pre-School (Aigburth)

**Statement of Financial Activities
for the year ended 31/08/2021**

	Unrestricted funds	Restricted funds	2021	<i>2020</i>
	£	£	Total	<i>Total</i>
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	211,755	393,795	605,550	-
Total Income	211,755	393,795	605,550	-
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	134,042	11,091	145,133	-
Total Expenses	134,042	11,091	145,133	-
Net Income	77,713	382,704	460,417	-
Net movement in funds:				
Net income for the year	77,713	382,704	460,417	-
Net funds carried forward	77,713	382,704	460,417	-

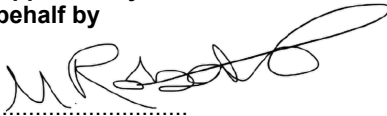
This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Pavilion Pre-School (Aigburth)

BALANCE SHEET AT 31/08/2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	5	413,414	-
CURRENT ASSETS			
Cash at bank and in hand		<u>48,703</u>	<u>-</u>
		48,703	-
CREDITORS: Amounts falling due within one year	6	<u>1,700</u>	<u>-</u>
NET CURRENT ASSETS		<u>47,003</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>460,417</u>	<u>-</u>
RESERVES			
Unrestricted funds	7		
General fund		77,713	-
Restricted funds	8	<u>382,704</u>	<u>-</u>
		<u><u>460,417</u></u>	<u><u>-</u></u>

Approved by the board of trustees on 29/06/2022 and signed on their behalf by



Ursula Roberts
Trustee

Pavilion Pre-School (Aigburth)

CASH FLOW FOR THE YEAR ENDED 31/08/2021

	Notes	2021 £
NET CASH INFLOW FROM OPERATING ACTIVITIES	13a	474,097
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT		
Payments to acquire tangible assets		<u>(425,394)</u>
Net cash inflow from capital expenditure and financial investment		(425,394)
NET CASH INFLOW BEFORE FINANCING		<u>48,703</u>
FINANCING		
INCREASE IN CASH		<u><u>48,703</u></u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2021**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

Pavilion Pre-School (Aigburth)

1f. Depreciation

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

Land And Buildings	straight line 2%
Fixtures and Fittings	straight line 15%

1g. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1h. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

1i. Recognition Of Income

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

1j. Policy For The Preparation Of Accounts

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. The Charity operates Covid safe practices and procedures.

At the time of preparing accounts the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees therefore continue to operate the going concern basis of accounting in the preparation of accounts.

1k. Policy For Cash At Bank And In Hand

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Policy For Creditors And Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value amount after allowing for any discount due.

Pavilion Pre-School (Aigburth)

1m. Policy For Financial Instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:

	2021	<i>2020</i>
	£	£
Wages and salaries	109,940	-
Pension costs	720	-
	<u>110,660</u>	<u>-</u>

The average weekly numbers of employees during the year were as follows:

	2021	<i>2020</i>
	No.	No.
Management and administration	13	-
	<u>13</u>	<u>-</u>

No Trustee received any remuneration for their services as a Trustee.

3. EMPLOYEES

	2021	<i>2020</i>
	No.	No.
Average number of employees	13	-

No Trustee received any remuneration for their services as a Trustee.

4. PENSION CONTRIBUTIONS

	2021	<i>2020</i>
	£	£
Pension contributions	720	-
	<u>720</u>	<u>-</u>

Pavilion Pre-School (Aigburth)

5. TANGIBLE FIXED ASSETS

	Land And Buildings £	Fixtures and Fittings £	Total £
Cost			
Additions	398,686	26,708	425,394
At 31/08/2021	<u>398,686</u>	<u>26,708</u>	<u>425,394</u>
Depreciation			
For the year	7,974	4,006	11,980
At 31/08/2021	<u>7,974</u>	<u>4,006</u>	<u>11,980</u>
Net Book Amounts			
At 31/08/2021	<u>390,712</u>	<u>22,702</u>	<u>413,414</u>

Land held by Pavilion Pre-School (Aigburth) Charity number 518169 is being transferred to Pavilion Pre-School (Aigburth) Charity Number 1182861. Land and Building additions of £398,686 includes £136,311 additions paid for by the unincorporated Charity number 518169.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	500	-
Other creditors	1,200	-
	<u>1,700</u>	<u>-</u>

7. UNRESTRICTED FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
General fund	-	211,755	(134,042)	-	77,713
	<u>-</u>	<u>211,755</u>	<u>(134,042)</u>	<u>-</u>	<u>77,713</u>

Pavilion Pre-School (Aigburth)

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Eleanor Rathbone Trust Capital Fund	-	5,000	(141)	-	4,859
The Foyle Foundation Capital Fund	-	9,700	(273)	-	9,427
Sundry Capital Donations	-	2,748	(78)	-	2,670
Power to Change	-	170,000	(4,788)	-	165,212
Groundwork UK	-	1,000	(28)	-	972
Funds Transferred from Unincorporated Charity	-	205,347	(5,783)	-	199,564
	<u>-</u>	<u>393,795</u>	<u>(11,091)</u>	<u>-</u>	<u>382,704</u>

Eleanor Rathbone Trust Capital Fund

Grant funding for Big Build project

The Foyle Foundation Capital Fund

Grant funding for Big Build project

Sundry Capital Donations

Donations towards Big Build project

Power to Change

Grant funding for Big Build project

Groundwork UK

Grant funding for Big Build project

Funds Transferred from Unincorporated Charity

Grant funding for Big Build project

9. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose.

Pavilion Pre-School (Aigburth)

10. ANALYSIS OF RESOURCES EXPENDED

	2021	2020
Educational Activities and Materials	4,021	-
Insurance and HR	9,297	-
Premises	1,548	-
Staff Costs	109,460	-
Administration	7,627	-
Governance	1,200	-
Depreciation	11,980	-
	<hr/> 145,133	<hr/> -

11. INCOMING RESOURCES

	2021	2020
Big Build Restricted Funds Transferred From Unincorporated Charity 518169	205,347	-
Eleanor Rathbone Trust Capital Grant	5,000	-
The Foyle Foundation Capital Grant	9,700	-
Power To Change Capital Grant	170,000	-
Groundwork UK Capital Grant	1,000	-
Sundry Capital Grants	2,748	-
Unrestricted Funds Transferred from Unincorporated Charity 518169	78,815	-
Liverpool City Council Funding for Pre- School Activity	117,241	-
Fees	8,966	-
Snack Charges	2,665	-
Lunchtime supervision	94	-
Clubs	2,006	-
Registration Fees	120	-
Fund Raising	1,848	-
	<hr/> 605,550	<hr/> -

Pavilion Pre-School (Aigburth)

12. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	30,710	382,704	413,414
Net Current Assets	47,003	-	47,003
	<u>77,713</u>	<u>382,704</u>	<u>460,417</u>

13. NOTES TO THE CASHFLOW STATEMENT

13a. Reconciliation of operating profit to net cash flow from operating activities

Operating profit	£ 460,417
Depreciation of tangible assets	11,980
Increase in creditors	<u>1,700</u>
Net cash inflow from operating activities	<u><u>474,097</u></u>

13b. Analysis of changes in cash and cash equivalents during the year

	2021	2020
	£	£
Net cash inflow	<u>48,703</u>	<u>-</u>
Balance at 31/08/2021	<u><u>48,703</u></u>	<u><u>-</u></u>

13c. Analysis of changes in financing year

Share Capital	Loans and finance lease obligations
£	£
<u> </u>	<u> </u>

PAVILION PRE-SCHOOL (AIGBURTH)

England & Wales - Charity number 1182861

Accounts

Charity number: 1182861

Pavilion Pre-School (Aigburth)

**UNAUDITED ACCOUNTS
FOR THE 512 DAY PERIOD ENDED 31/08/2020**

Prepared By:
Harvey Guinan LLP
Chartered Certified Accountants
310/311 Vanilla Factory
39 Fleet Street
Liverpool
Merseyside
L1 4AR

**FINANCIAL STATEMENTS
FOR THE 512 DAY PERIOD ENDED 31/08/2020**

TRUSTEES

Kay Bradshaw
Lisa Bramwell
Louise Bridge
Kete Daley
Kethryn Dempsey
Cara Edwards
Iga Kowalska
Sally Nicholls
Caroline O'Rourke
Ursula Roberts

REGISTERED OFFICE

50 Dundonald Road
Aigburth
Liverpool
L17 0AF

CHARITY NUMBER

1182861

ACCOUNTANTS

Harvey Guinan LLP
Chartered Certified Accountants
310/311 Vanilla Factory
39 Fleet Street
Liverpool
Merseyside
L1 4AR

Pavilion Pre-School (Aigburth)

**ACCOUNTS
FOR THE 512 DAY PERIOD ENDED 31/08/2020**

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Balance Sheet	10
Notes to the Accounts	11 to 12
Detailed Statement of Financial Activities	13

Pavilion Pre-School (Aigburth)

FOR THE 512 DAY PERIOD ENDED 31/08/2020

TRUSTEES' REPORT

The trustees present their report and accounts for the 512 day period ended 31/08/2020

PRINCIPAL ACTIVITIES

The principal activity of the charity in the 512 day period under review was 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

STRUCTURE GOVERNANCE AND MANAGEMENT

Pavilion Pre-School Aigburth was constituted by a formal Constitution and became a registered

CIO - ASSOCIATION Registered 08 Apr 2019 Charity Number 1182861 (previous unincorporated charity number 518169) CE 017101.

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, and 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).

The charity was established under a Constitution which established objects and powers of the charity and it is governed under its Constitution.

The charity has a board of trustees who plan to meet at least once a term across the academic year to oversee the general management and operation of the pre-school via the management team, discuss any financial, employment, legal or statutory requirements, plus discuss fundraising initiatives. Trustees work in partnership with the Pre-School Learning Alliance for guidance when needed as well as Peninsular HR and Health and Safety.

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At the AGM the committee members step down and new trustees are nominated and elected. The minimum number of trustees is 5 the maximum is 12.

Pavilion Pre-School (Aigburth)

FOR THE 512 DAY PERIOD ENDED 31/08/2020

TRUSTEES' REPORT

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Officer posts are nominated and elected at the 1st trustee meeting. No trustees are paid for their contributions. All Trustees require a clear volunteers DBS certificate and signed confidentiality agreements, as well as registering for an EY2 via OFSTED on line portal.

OBJECTS OF THE CHARITY

Pavilion Pre-School Aigburth works for the public benefit having as its objects the development and education of children and young people in particular by:

- 1) Promoting their care and safety,
- 2) Promoting their education and promoting parental involvement,
- 3) Promoting their health and wellbeing,
- 4) Providing services to support them and their families and carers,
- 5) Providing services to individuals holding membership of the CIO,
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Pavillion Pre-School aims 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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and 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.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local community.
- c) Compliance with the EYFS statutory Framework 2017 and LA framework.
- d) Open and inclusive to all, regardless of race, religion, sexuality, culture, ability or means.

Pavilion Pre-School (Aigburth)

FOR THE 512 DAY PERIOD ENDED 31/08/2020

TRUSTEES' REPORT

e) Enhancing community engagement and local family services via active and collaborative discussions.

Pavilion Pre-School works closely with the families who attend the setting, creating a wonderful atmosphere where children feel safe and secure. Parents are encouraged to share skills and experiences, encouraging diversity.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE

Pavilion Pre-School (Aigburth) is a Charitable Incorporated Organisation (CIO) that was a registered Charity on 8 April 2019.

It was established so that the assets of the unincorporated Charity Pavilion Pre-School (Aigburth) Charity number 518169 would transfer to the CIO Charity number 1182861.

During the period 8 April 2019 to 31 August 2020 the Charity did not trade and was dormant throughout the whole period.

Pavilion Pre-School (Aigburth) Charity 1182861 commenced to trade 1 September 2020.

PUBLIC BENEFIT

Pavillion Pre-school delivers public benefit through the development and education of children and young people in the area it serves, We provide a safe, fun and stimulating environment for children and their families.

Pavilion Pre-School (Aigburth)

FOR THE 512 DAY PERIOD ENDED 31/08/2020

TRUSTEES' REPORT

FINANCIAL REVIEW

Pavilion Pre-School (Aigburth) Charity 1182861 was dormant throughout the whole of the period and has no Income or Expenditure and a NIL Balance Sheet at 31 August 2020.

RISK MANAGEMENT

For each activity we produce a detailed risk assessment , amending as necessary to include Covid-19 and related government guidance. Monitoring of the identified risks is in place and the regularity of review is established

RESERVES POLICY

The Charity will endeavour to provide for financial stability and sustainability by maintaining a free reserve representing 6 months running costs. At 31 August 2020 free reserves were £NIL. In the future the Trustees plan to develop a reserve for sustainability. The trustees will plan to continue to review the reserves policy to meet the needs of activities.

FUTURE PLANS

On September 1 2020 the Charity will start to trade as Pavilion Pre-School (Aigburth) charity 1182861 and operate the Pre- school activities.

The completion of the building project is enabling the Pre-school to grow and it is offering Breakfast and After School provision from September 2021 which provides more community services and the opportunity for more local employment.

We look forward to settling in and enjoying our new premises.

VOLUNTEERS

Volunteers are a valuable resource for the Charity. This includes the Trustees, individuals undertaking work placement opportunities, regular volunteers in the Pre-school helping the children as well as community volunteers for gardening, maintenance and help with the Big Build Project

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Pavilion Pre-School (Aigburth)

FOR THE 512 DAY PERIOD ENDED 31/08/2020

TRUSTEES' REPORT

Under Charity Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The names of the Trustees who held office during the year are noted on page 1.

APPROVAL

The report was prepared in accordance with the Charities Act 2011 and Statement of Recommended Practice FRS102 Accounting and Reporting by Charities.

This report was approved by the Board of Trustees on 28/06/2022



Ursula Roberts
Trustee

Pavilion Pre-School (Aigburth)

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS
OF PAVILION PRE-SCHOOL (AIGBURTH), FOR THE 512 DAY PERIOD ENDED 31/08/2020**

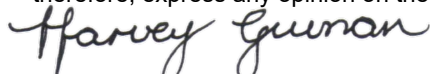
In order to assist you to fulfill your duties under the Charities Act , we have prepared for your approval the accounts of Pavilion Pre-School (Aigburth) for the 512 day period ended 31/08/2020 as set out on pages - to (1) from the company's accounting records and from information and explanations you have given us.

As a practising member of the ACCA, we are subject to its ethical and other professional requirements which are detailed on their website.

This report is made solely to the Board of Directors of Pavilion Pre-School (Aigburth), as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Pavilion Pre-School (Aigburth) and state those matters that we have agreed to state to the Board of Directors of Pavilion Pre-School (Aigburth), as a body, in this report, in accordance with the requirements of the ACCA as detailed on their website. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pavilion Pre-School (Aigburth) and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pavilion Pre-School (Aigburth) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profitability of Pavilion Pre-School (Aigburth). You consider that Pavilion Pre-School (Aigburth) is exempt from the statutory audit requirement for the 512 day period.

We have not been instructed to carry out an audit or a review of the accounts of Pavilion Pre-School (Aigburth). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Harvey Guinan LLP

Chartered Certified Accountants

310/311 Vanilla Factory

39 Fleet Street

Liverpool

Merseyside

L1 4AR

28/06/2022

Pavilion Pre-School (Aigburth)

Statement of Financial Activities
for the year ended 31/08/2020

	Unrestricted funds	Restricted funds	2020 Total
	£	£	£
Income			
Income from generated funds			
Expenses			
Costs of generating funds			
Net gains on investments			
Gains/(losses) on revaluation of fixed assests			
Net movement in funds: NIL -the Charity was dormant throughout the period			

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Pavilion Pre-School (Aigburth)

BALANCE SHEET AT 31/08/2020

		2020
THE CHARITY WAS DORMANT THROUGHOUT THE PERIOD AND DID NOT TRADE. INCOME AND EXPENDITURE IS NIL. ASSETS AND LIABILITIES NIL.	Notes	£

CURRENT ASSETS

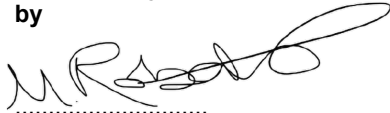
RESERVES

Unrestricted funds

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Approved by the board of trustees on 28/06/2022 and signed on their behalf by



.....
Ursula Roberts
Trustee

Pavilion Pre-School (Aigburth)

**NOTES TO THE ACCOUNTS
FOR THE 512 DAY PERIOD ENDED 31/08/2020**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

2. EMPLOYEES

	2020	No.
Average number of employees	-	No.
The Charity was dormant with no employees		

Pavilion Pre-School (Aigburth)

3. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
The Charity was dormant with NIL Funds					

4. RESTRICTED FUNDS

The Charity was dormant with nil funds

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>

Pavilion Pre-School (Aigburth)

**Incoming Resources
for the year ended 31/08/2020**

2020

£

Incoming resources

Incoming resources from generated funds: NIL Charity was dormant

Pavilion Pre-School (Aigburth)

**Expenses
for the year ended 31/08/2020**

2020

£

Expenses

Costs of generating funds: Nil Charity was dormant

