

Registered number: CE017101

Charity number: 1182861

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**Pavilion Pre-School (Aigburth)**

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**INDEPENDENTLY EXAMINED ACCOUNTS**

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

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**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

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Merseyside

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**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**

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 £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).

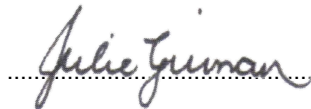
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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  
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Liverpool  
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**Pavilion Pre-School (Aigburth)**

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

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

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

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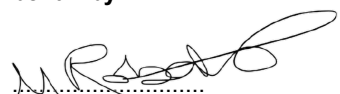
**Pavilion Pre-School (Aigburth)**

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**BALANCE SHEET AT 31/08/2022**

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

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



Ursula Roberts  
Trustee

**CASH FLOW FOR THE YEAR ENDED 31/08/2022**

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

## 2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2022	2021
	£	£
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	2021
	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	2021
	No.	No.
Average number of employees	19	13

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

## 4. PENSION CONTRIBUTIONS

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



**5. TANGIBLE FIXED ASSETS**

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

**6. DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Amounts falling due within one year:		
Trade debtors	<u>2,600</u>	<u>-</u>
	<u>2,600</u>	<u>-</u>

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**Pavilion Pre-School (Aigburth)**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

## 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.

## **11. ANALYSIS OF RESOURCES EXPENDED**

	<b>2022</b>	<b>2021</b>
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**

	<b>2022</b>	<b>2021</b>
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>

### 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
<b>Net cash outflow from operating activities</b>	<u><u>(116)</u></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><u>45,008</u></u>	<u><u>48,703</u></u>

14c. Analysis of changes in financing year

Loans and  
finance  
lease  
obligations

£

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