

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 31/08/2024**

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**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

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**Pavilion Pre-School (Aigburth)**

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

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

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**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.

**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.

**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.

**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.

**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.



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**Pavilion Pre-School (Aigburth)**

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**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

**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).

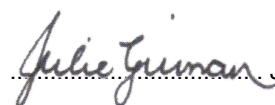
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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  
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Matchworks Estate, 140 Speke Road  
Liverpool  
Merseyside  
L19 2PH  
0151 709 7797

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**Pavilion Pre-School (Aigburth)**

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

			<b>2024</b>	<b>2023</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Income from Investments	550	-	550	92
Income from charitable activities	285,873	-	285,873	247,383
<b>Total Income</b>	<b>286,423</b>	<b>-</b>	<b>286,423</b>	<b>247,475</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Raised funds	-	-	-	408
Expenditure on Charitable activities	263,887	11,030	274,917	251,543
<b>Total Expenses</b>	<b>263,887</b>	<b>11,030</b>	<b>274,917</b>	<b>251,951</b>
<b>Net Income</b>	<b>22,536</b>	<b>(11,030)</b>	<b>11,506</b>	<b>(4,476)</b>
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>22,536</b>	<b>(11,030)</b>	<b>11,506</b>	<b>(4,476)</b>
Total funds brought forward	81,719	360,642	442,361	446,837
<b>Net funds carried forward</b>	<b>104,255</b>	<b>349,612</b>	<b>453,867</b>	<b>442,361</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 31/08/2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	5	380,468	392,014
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>6,814</u>	<u>4,049</u>
<b>NET CURRENT ASSETS</b>		73,399	50,347
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>453,867</u>	<u>442,361</u>
<b>RESERVES</b>			
<b>Unrestricted funds</b>	8		
General fund		104,255	81,718
<b>Restricted funds</b>	9	<u>349,612</u>	<u>360,643</u>
		<u>453,867</u>	<u>442,361</u>

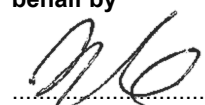
For the year ending 31/08/2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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.

#### **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.

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**Pavilion Pre-School (Aigburth)**

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## **2. DIRECTORS AND EMPLOYEES**

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

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

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

## **3. EMPLOYEES**

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	19	19

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

## **4. PENSION CONTRIBUTIONS**

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



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**Pavilion Pre-School (Aigburth)**

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**5. TANGIBLE FIXED ASSETS**

	<b>Land And Buildings £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net Book Amounts</b>			
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**

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

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**Pavilion Pre-School (Aigburth)**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<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>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>

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**Pavilion Pre-School (Aigburth)**

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**9. RESTRICTED FUNDS**

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

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**Pavilion Pre-School (Aigburth)**

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**11. ANALYSIS OF RESOURCES EXPENDED**

	<b>2024</b>	<b>2023</b>
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**

	<b>2024</b>	<b>2023</b>
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>

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**Pavilion Pre-School (Aigburth)**

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**13. NET ASSETS BY FUND**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
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>

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**Pavilion Pre-School (Aigburth)**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
	<u>550</u>	<u>92</u>
<b>Charitable Activity</b>		
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
<b>Charitable Activity 2</b>		
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**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Fundraising Trading Costs</b>		
Fundraising	-	408
	<u>-</u>	<u>408</u>
	<u>-</u>	<u>408</u>
<b>Charitable Activities</b>		
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>
<b>Governance Costs</b>		
Governance Costs - Independent Examination	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
	<u>274,917</u>	<u>251,951</u>

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Pavilion Pre-School (Aigburth)

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Expenses  
for the year ended 31/08/2024

2024

2023





