

WESTON POINT PRESCHOOL

Charity number 1193771

Annual Report and Financial Statements for the period ending 31 August 2023



Greater Merseyside Community
Accountancy Service

WESTON POINT PRESCHOOL

Annual Report and Financial Statements for the year ending 31 August 2023

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Prepared by the Greater Merseyside Community Accountancy Service

WESTON POINT PRESCHOOL

Trustees' report

The Trustees during the year were:

Name	Position	Dates
Philippa Hammond		
Pauline Nicol	Chair	appointed 1 Sept 22
Kate Silcock		appointed 1 Sept 22

The Nursery Manager of the charity during the year was Lynne Johnston

Method of appointment

Election annually by AGM, or interim appointment by trustees until next AGM.

Principal address

Weston Point CP School
Castner Avenue
Weston Point, Runcorn
WA7 4EQ

Bankers

Natwest Bank plc
53 High Street
Runcorn
Cheshire
WA7 1AQ

Governing document

Charitable Incorporated Organisation registered with the Charity Commission for England & Wales on 10th March 2021 registration number 1193771

Objects of the organisation

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

Promoting their care and safety; promoting their education and promoting parental involvement; promoting their health and wellbeing; providing services to support them and their families and carers;

Providing services to individuals holding membership of the CIO and furthering the aims of the pre-school learning alliance.

Independent examiner

on behalf of:

Greater Merseyside Community Accountancy Service

St Marie's
Lugsdale Road
Widnes
WA8 6DB

WESTON POINT PRESCHOOL

Trustees' report continued

Financial Review

The charity reports a deficit on the year of (£3,414)

Policy on Reserves

Sufficient reserves are retained to cover the costs of an orderly closedown should the funding not continue, principally staff redundancy costs, with a margin to cover short-term fluctuations in cashflow and unforeseen expenditure.

WESTON POINT PRESCHOOL

Independent examiner's report on the accounts of WESTON POINT PRESCHOOL for the year ending 31 August 2023

I report on the accounts of the charity set out on pages 5 to 8

Respective responsibilities of the Management Committee and the examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts under section 145 of the Charities Act;
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act: and
- ☐ to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- ☐ to keep accounting records in accordance with section 130 of the Act; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
St Marie's
Lugsdale Road
Widnes
WA8 6DB

WESTON POINT PRESCHOOL

Statement of Financial Activities

for the year ending 31 August 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Receipts					
Nursery Fees	(2)	29,474	-	29,474	22,307
Halton Borough Council: EYPP		66,515	-	66,515	65,203
Fundraising		657	-	657	141
Other		426	-	426	4,102
Voucher		108	-	108	1,069
Trips		751	-	751	386
Uniform		140	-	140	16
Quality Supplement		6,067	-	6,067	3,762
Breakfast Club		4,889	-	4,889	-
Total receipts		109,027	-	109,027	96,986
Payments					
Salaries and NICs	(3)	89,020	-	89,020	94,597
OFSTED		47	-	47	64
Activities		353	-	353	350
Equipment		15,214	-	15,214	10,129
Sundry		418	-	418	533
Accountancy		320	-	320	450
Telephone, printing, postage & stationery		1,037	-	1,037	936
Photo & Uniform		289	-	289	-
HR Support		930	-	930	119
Insurance		1,326	-	1,326	1,225
Payroll fees		454	-	454	655
Charity Donation		2,000	-	2,000	3,000
Training		1,033	-	1,033	525
Total payments		112,440	-	112,440	112,583
Net receipts / (payments)		(3,414)	-	(3,414)	(15,597)
Cash fund balances brought forward		64,562	-	64,562	80,159
Cash fund balances carried forward		61,149	-	61,149	64,562

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Balance sheet

as at 31 August 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed Assets				
Tangible Assets	-	-	-	-
Total fixed assets	-	-	-	-
Current Assets				
Debtors and prepayments	-	-	-	-
Cash at bank and in hand	(3) 61,149	-	61,149	64,562
Total current assets	61,149	-	61,149	64,562
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	-	-	-	-
Total current liabilities	-	-	-	-
Net current assets / (liabilities)	61,149	-	61,149	64,562
Total assets less current liabilities	61,149	-	61,149	64,562
Creditors: amounts falling due after one year	-	-	-	-
Net assets	61,149	-	61,149	64,562
Funds				
Restricted Funds	-	-	-	-
Unrestricted funds	61,149	-	61,149	64,562
Total Funds	61,149	-	61,149	64,562

The financial statements were approved at a meeting of the trustees held on
and signed on its behalf by:

Pauline Nicol
Chairperson

WESTON POINT PRESCHOOL

Notes to the accounts

for the year ending 31 August 2023

1 Accounting Policies

a Basis of accounting

The Trustees have taken advantage of section 144 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

b Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

c Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that 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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

WESTON POINT PRESCHOOL
Notes to the accounts continued
for the year ending 31 August 2023

2 Grants and Donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

3 Bank and Cash

	2023 £	2022 £
Current account	61,149	64,562
	<u>61,149</u>	<u>64,562</u>

4 Trustee remuneration and expenses

During the period no trustees received any remuneration or expenses

5 Related party transactions

There were no related party transactions to report during the accounting period.