

WESTON POINT PRESCHOOL

Charity number 1193771

CE025520

Annual Report and Financial Statements for the period ending 31 August 2024



Greater Merseyside Community
Accountancy Service

WESTON POINT PRESCHOOL

Annual Report and Financial Statements for the year ending 31 August 2024

Contents	Page
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 & 8

Prepared by the Greater Merseyside Community Accountancy Service

WESTON POINT PRESCHOOL

Trustees' report

The Trustees during the year were:

Name	Position	Dates
Pauline Nicol	Chair	
Kate Silcock	Trustee	
Sarah Davies	Trustee	appointed 18 Sept 23

The Nursery Manager of the charity during the year was Hannah Neild

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 surplus on the year of £3,170

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 2024

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 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Receipts					
Nursery Fees	(2)	28,387	-	28,387	29,474
Halton Borough Council: EYPP		105,128	-	105,128	66,515
Top Up Funding		6,193	-	6,193	-
Fundraising		181	-	181	657
Other		1,403	-	1,403	426
Voucher		120	-	120	108
Trips		919	-	919	751
Uniform		124	-	124	140
Quality Supplement		5,688	-	5,688	6,067
Breakfast Club		4,972	-	4,972	4,889
Total receipts		153,115	-	153,115	109,027
Payments					
Salaries and NICs	(3)	118,873	-	118,873	89,020
OFSTED		113	-	113	47
Activities		1,040	-	1,040	353
Equipment		20,437	-	20,437	15,214
Sundry		504	-	504	418
Accountancy		225	-	225	320
Telephone, printing, postage & stationery		1,162	-	1,162	1,037
Photo & Uniform		556	-	556	289
HR Support		1,061	-	1,061	930
Insurance		1,362	-	1,362	1,326
Payroll fees		677	-	677	454
Lease of premises		3,000	-	3,000	2,000
Training		935	-	935	1,033
Total payments		149,945	-	149,945	112,440
Net receipts / (payments)		3,170	-	3,170	(3,414)
Cash fund balances brought forward		61,148	-	61,148	64,562
Cash fund balances carried forward		64,318	-	64,318	61,148

WESTON POINT PRESCHOOL

Balance sheet

as at 31 August 2024

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Fixed Assets				
Tangible Assets	-	-	-	-
Total fixed assets	-	-	-	-
Current Assets				
Debtors and prepayments	-	-	-	-
Cash at bank and in hand	(3) 64,318	-	64,318	61,149
Total current assets	64,318	-	64,318	61,149
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	-	-	-	-
Total current liabilities	-	-	-	-
Net current assets / (liabilities)	64,318	-	64,318	61,149
Total assets less current liabilities	64,318	-	64,318	61,149
Creditors: amounts falling due after one year	-	-	-	-
Net assets	64,318	-	64,318	61,149
Funds				
Restricted Funds	-	-	-	-
Unrestricted funds	64,318	-	64,318	61,148
Total Funds	64,318	-	64,318	61,148

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 2024

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 2024

2 Grants and Donations

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

3 Bank and Cash

	2024 £	2023 £
Current account	64,318	61,149
	<u>64,318</u>	<u>61,149</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.