

REGISTERED COMPANY NUMBER: CE029427 (England and Wales)
REGISTERED CHARITY NUMBER: 1199313

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Parkgate Pre-School

Johnstone Howell & Co
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

Parkgate Pre-School

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for the Year Ended 31 August 2025

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Parkgate Pre-School

Report of the Trustees for the Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Parkgate Pre-School cares for local children between the ages of two and four. It operates during term time Monday to Friday between 8.50am and 3.20pm with a lunch club bridging the morning and afternoon sessions. It is Ofsted registered and accommodates 24 children per session. The daily structure operates within the Early Year's Foundation Stage (EYFS).

The charitable activities previously undertaken by Parkgate Pre-School (registered charity number: 1133164), together with net assets, were transferred on 25 November 2022 to the recently formed Charitable Incorporated Organisation also known as Parkgate Pre-School.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE029427 (England and Wales)

Registered Charity number

1199313

Registered office

Parkgate County Primary School
Brooklands Road
Parkgate
Cheshire
CH64 6SW

Trustees

N G Savage (resigned 16/10/24)
H J Yuregir (resigned 16/10/24)
A Young (resigned 16/10/24)
S Davies (resigned 30/4/25)
G R Thompson
H Woolley (appointed 16/10/24)
K Lynch (appointed 30/4/25) (resigned 5/3/26)
K Annakin (appointed 5/3/26)

Parkgate Pre-School

Report of the Trustees
for the Year Ended 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A M Bagnall FCA
Johnstone Howell & Co
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

Approved by order of the board of trustees on 5 March 2026 and signed on its behalf by:

G R Thompson - Trustee

Independent Examiner's Report to the Trustees of
Parkgate Pre-School

Independent examiner's report to the trustees of Parkgate Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

A M Bagnall FCA
The Institute of Chartered Accountants in England and Wales

Johnstone Howell & Co
Unit 2
The Oaks
Stanney Mill Lane
Chester
Cheshire
CH2 4HY

5 March 2026

Parkgate Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants and admissions		93,970	122,135
Other trading activities	2	1,084	1,612
Total		<u>95,054</u>	<u>123,747</u>
EXPENDITURE ON			
Charitable activities			
Support costs		102,863	95,648
Other		10,882	10,083
Total		<u>113,745</u>	<u>105,731</u>
NET INCOME/(EXPENDITURE)		(18,691)	18,016
RECONCILIATION OF FUNDS			
Total funds brought forward		57,022	39,006
TOTAL FUNDS CARRIED FORWARD		<u><u>38,331</u></u>	<u><u>57,022</u></u>

The notes form part of these financial statements

Parkgate Pre-School

Balance Sheet
31 August 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	19,283	21,486
CURRENT ASSETS			
Prepayments and accrued income		150	413
Cash at bank		20,082	36,315
		<u>20,232</u>	<u>36,728</u>
CREDITORS			
Amounts falling due within one year	8	(1,184)	(1,192)
NET CURRENT ASSETS		<u>19,048</u>	<u>35,536</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,331	57,022
NET ASSETS		<u>38,331</u>	<u>57,022</u>
FUNDS	9		
Unrestricted funds		38,331	57,022
TOTAL FUNDS		<u>38,331</u>	<u>57,022</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Parkgate Pre-School

Balance Sheet - continued

31 August 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5 March 2026 and were signed on its behalf by:

K Annakin - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Play equipment - at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Parkgate Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,084	1,612
	<u>1,084</u>	<u>1,612</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	2,203	1,789
Other operating leases	1,123	1,002
	<u>3,326</u>	<u>2,791</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	7	7
Teachers	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Grants and admissions	122,135
Other trading activities	1,612
Total	<u>123,747</u>
EXPENDITURE ON	
Charitable activities	
Support costs	95,648
Other	10,083

Parkgate Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

Total

105,731

NET INCOME

18,016

RECONCILIATION OF FUNDS

Total funds brought forward

39,006

TOTAL FUNDS CARRIED FORWARD

57,022

7. TANGIBLE FIXED ASSETS

Play
equipment
£

COST

At 1 September 2024 and 31 August 2025

24,519

DEPRECIATION

At 1 September 2024

3,033

Charge for year

2,203

At 31 August 2025

5,236

NET BOOK VALUE

At 31 August 2025

19,283

At 31 August 2024

21,486

Parkgate Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	1,184	1,192
	<u>1,184</u>	<u>1,192</u>

9. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	57,022	(18,691)	38,331
	<u>57,022</u>	<u>(18,691)</u>	<u>38,331</u>
TOTAL FUNDS	<u>57,022</u>	<u>(18,691)</u>	<u>38,331</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	95,054	(113,745)	(18,691)
	<u>95,054</u>	<u>(113,745)</u>	<u>(18,691)</u>
TOTAL FUNDS	<u>95,054</u>	<u>(113,745)</u>	<u>(18,691)</u>

Comparatives for movement in funds

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	39,006	18,016	57,022
	<u>39,006</u>	<u>18,016</u>	<u>57,022</u>
TOTAL FUNDS	<u>39,006</u>	<u>18,016</u>	<u>57,022</u>

Parkgate Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,747	(105,731)	18,016
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,747</u>	<u>(105,731)</u>	<u>18,016</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	39,006	(675)	38,331
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,006</u>	<u>(675)</u>	<u>38,331</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,801	(219,476)	(675)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>218,801</u>	<u>(219,476)</u>	<u>(675)</u>

Parkgate Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Parkgate Pre-School

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,084	1,612
Charitable activities		
Fees from parents	25,406	49,417
LEA grant	68,564	72,718
	<hr/>	<hr/>
	93,970	122,135
Total incoming resources	<hr/>	<hr/>
	95,054	123,747
EXPENDITURE		
Other		
Rent	1,123	1,002
Snacks and toys etc	1,753	1,086
Courses and DBS	2,103	2,423
Sanitary goods and uniforms	1,325	638
Paints etc (Ypo)	231	372
General repairs and maintenance	226	743
Play equipment	2,203	1,789
	<hr/>	<hr/>
	8,964	8,053
Support costs		
Management		
Wages	95,286	87,120
Social security	684	-
Pensions	2,726	2,614
General rates and water	1,153	829
Telephone	1,052	101
Sundries	164	215
School cleaner cost	986	3,026
Website design and maintenance	740	1,501
Stationery	72	242
	<hr/>	<hr/>
	102,863	95,648
Finance		
Bank charges	60	62
Governance costs		
Accountancy	1,858	1,968

This page does not form part of the statutory financial statements

Parkgate Pre-School

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	2025 £	2024 £
Total resources expended	113,745	105,731
Net (expenditure)/income	(18,691)	18,016