

# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name

Squirrels Preschool Delamere Park CIO

**On accounts for the year  
ended**

31 August 2023

**Charity no  
(if any)**

2734440

**Set out on pages**

1

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2023.

**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 Trust'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  
examiner's 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.

**Signed:**



**Date:**

4<sup>th</sup> September 2024

**Name:**

Simon Bailey

**Relevant professional  
qualification(s) or body  
(if any):**

Association of Accounting Technicians

**Address:**

Tick and Tally Limited, 10 Whitley Drive

Northwich, Cheshire

CW8 1RJ



Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CIO Squirrels Preschool De Financial Year 01/08/2023 - 31/08/2023

Outgoings	September	October	November	December	January	February	March	April	May	June	July	August	Totals					
Wages/Holiday Pay	£	-	£	-	£	-	£	-	£	-	£	2,988.76	£	3,621.27	£	6,610.03		
Telecoms	£	-	£	-	£	-	£	-	£	-	£	-	£	39.50	£	39.50		
Gas	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Insurance	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
HMRC Tax & NI	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Accountant	£	-	£	-	£	-	£	-	£	-	£	60.00	£	30.00	£	90.00		
Educational Resources	£	-	£	-	£	-	£	-	£	-	£	227.52	£	8.00	£	235.52		
DPML	£	-	£	-	£	-	£	-	£	-	£	1.00	£	-	£	1.00		
DBS	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Food/cleaning	£	-	£	-	£	-	£	-	£	-	£	224.11	£	-	£	224.11		
Training	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Childed exp.	£	-	£	-	£	-	£	-	£	-	£	-	£	50.00	£	50.00		
Website/apple	£	-	£	-	£	-	£	-	£	-	£	-	£	238.80	£	238.80		
Maintenance	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Expenses	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Other resources	£	-	£	-	£	-	£	-	£	-	£	-	£	147.98	£	147.98		
covid RA	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
CIO conversion	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
NEST Pension	£	-	£	-	£	-	£	-	£	-	£	-	£	53.02	£	53.02		
Microsoft	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
staff & children gifts/benefits	£	-	£	-	£	-	£	-	£	-	£	255.02	£	-	£	255.02		
Fraud	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Fundraising expenses	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Solicitor/lease	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Extra-curricular act.	£	-	£	-	£	-	£	-	£	-	£	-	£	120.00	£	-		
Asset transfer to CIO	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Income	£	-	£	-	£	-	£	-	£	-	£	3,756.41	£	4,308.57	£	7,944.98		
CWAC	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Fees	£	-	£	-	£	-	£	-	£	-	£	316.80	£	-	£	316.80		
voluntary Donations	£	-	£	-	£	-	£	-	£	-	£	228.00	£	-	£	228.00		
student grants	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Government Grant	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Furlough	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Fundraising/raffle/cakes	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Refunds/CIO assets	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-		
Deposits/transfers	£	-	£	-	£	-	£	-	£	-	£	50.00	£	41,728.72	£	1.00	£	41,779.72

Surplus / (Deficit)	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	50.00	£	38,517.11	-£	4,307.57	-£	7,944.98
Accounting balance	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	50.00	£	38,567.11	£	34,259.54		
Balance at bank	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	50.00	£	38,567.11	£	34,259.54		
Diff	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	-	-

Bank	-	Bal b/wd	Date
£	41,779.72	Money In	30.06.2023
-£	7,944.98	Money Out	
£	33,834.74	Bal C/wd	
£	34,259.54	Actual closing balance	31.08.2023

£	624.80	Diff
-£	3,621.27	
-£	3,196.47	



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From July 7th 2023 Period start date  
To August 31<sup>st</sup> 2023 Period end date

Charity name: Squirrels Preschool Delamere Park CIO

Charity registration number: 2734440

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide quality early years childcare and education using the Early Years Foundation framework to 2-5 year olds in the local community, developing awareness of community, culture and environment. Children, parents and local community are beneficiaries
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Teaching of EYFS by well qualified staff, provision of excellent staff:child ratios, outdoor/indoor play/educational activities/experiences. Enhancing community links by involvement with elderly/local community through activities such as singing, concerts, gala/open days etc. Improving local environment by gardening, decorating, investing money fundraised to improve communal buildings,
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The Trustees are aware of the Charity Commission guidelines on public benefit. Trustees receive no re-numeration and minimal expenses.</b>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A

Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The Trustees are unpaid volunteers who run the preschool according to very strict EYFS and Local Authority standards & guidelines. Trustee Officers in collaboration with parents and local community/staff fundraise. Donation of prizes/cakes goods/toys, selling raffle tickets and attending events, organising Activities for Local community events eg. Jubilee/coronation/Gala days
Other		

### **Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have improved the early learning experience of all children who attend the pre-school through excellent educational practice, breadth of curricular and play activities. We have turned the finances around, fundraised and involved the wider community. We have involved parents in achieving the charities aims and involved the young children in activities with the elderly and less fortunate. Through our charity we have improved the children's understanding of the diversity of the wider community which they live in and their appreciation of the environmental issues we all face. All the aforementioned ultimately benefit society, as these children are the future.</p>

### **Additional information**

Achievements against objectives set	Para 1.41	<p>The pre-school now has improved educational resources</p> <p>We have continued with improved financial management /sound accounting/business planning &amp; budgeting /housekeeping and continue to strive to meet our objectives. Numbers have increased and we are optimistic that they will continue to do so.</p>

Performance of fundraising activities against objectives set	Para 1.41	<p>July 2023- August 2023.</p> <p>We are newly registered as a CIO.</p> <p>The generosity of our members/parents in making voluntary donations has helped us meet fundraising targets this year and we will continue to raise money in this way.</p> <p>Parental/community donations were used to increase staffing ratios and employ two apprentices. Extra resources for Early Years curriculum development and skills such as Dance/football and Forrest school.</p>
Investment performance against objectives	Para 1.41	
Other		

## **Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	We are in a sound financial position, with assets that will ensure our viability as we go forward to the next academic year (2023-2024). The number of children attending has increased therefore increasing our income stream
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>According to 'Early Years Alliance' guidelines, we must have a reserve of at least 3 – 6 months running costs in the event that child numbers should drop, or something un-toward happen beyond our control (eg.Covid 19). We have a responsibility not only to our parents/children, but also to the staff we employ to teach the children.</p> <p>Our reserves have helped us ensure that our staff are paid above the minimum wage and cover increases in pension, cost of living and energy increases.</p>
Amount of reserves held	Para 1.22	<b>£35,000</b>
Reasons for holding zero reserves	Para 1.22	<b>N/A</b>
Details of fund materially in deficit	Para 1.24	
	Para 1.23	

### Additional information

The charity's principal sources of funds (including any fundraising)	Para 1.47	We are primarily funded through 'fees' charged to the parents/carers of the children who attend the pre-school. We receive private fees for un-funded children, and we receive funding from the local authority CWAC for government funded nursery/preschool places (15/30 hours per week). Parents and members make "voluntary donations" and we fundraise to buy some extra resources and make cosmetic improvements to our setting.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The main risk to the charity is uncertainty surrounding the lease for our premises; We are currently negotiating with the current Landlord. Increased staffing costs ( rise in minimum working wage, pension contributions and holiday pay and government underfunding for Early Years places are a continuing concern
Other		

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	We are an Incorporated Charity CIO
Trustee selection methods	Para 1.25	Co-option/appointment by current trustees

including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees		or members Some skills in admin/finance are desirable 6 Trustees
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### **Reference and Administrative details**

Charity name	Squirrels Pre-School Delamere Park CIO
Other name the charity uses	
Registered charity number	2734440
Charity's principal address	59 Delamere Parkway West, Delamere Park Cuddington Northwich Cheshire CW8 2UE

### **Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sarah Lawton	Trustee		
2	Anne(Pixie) Spencer	Trustee		
3	Jeannine Kolodziejski	Trustee		
4	Anna Pickering	Trustee		
5	Sylvia Henderson	Trustee		
6				
7				

### **Declarations**

**The trustees declare that they have approved the trustees' report above.**

### **Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	<i>Sarah M Lawton</i>	<i>A.M. Spencer</i>
<b>Full name(s)</b>	Sarah Mary Lawton	Anne Mary Spencer
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	Trustee



**Date**

24<sup>th</sup> June 2024