

Registered Charity Number: 1024167

**HALEBANK PRIMARY SCHOOL  
PRE-SCHOOL PLAYGROUP  
ACCOUNTS  
FOR  
5<sup>TH</sup> APRIL 2024**

**AGP  
Chartered Accountants  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH**

# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

YEAR ENDED 5 APRIL 2024

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# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

YEAR ENDED 5 APRIL 2024

## INDEPENDENT EXAMINER'S REPORT

### Introduction

Halebanks Primary School Pre-School Playgroup has pleasure in presenting its Annual Report and the Financial Statements for the year ended 5<sup>th</sup> April 2024.

The Trustees are satisfied that the Financial Statements have been prepared in accordance with current statutory requirements.

### Legal and Administrative

Halebanks Primary School Pre-School Playgroup is registered with the Charity Commissioners, No. 1024167.

The principal address is:-

Heath View Road,  
Widnes,  
WA8 8UZ

The Charity is administered by a trustee management committee, comprising:

Trustees: T Virgo  
J V Turner  
J Z Brown  
K Pajurkova

### Governance

The principal governing document is its constitution dated 23<sup>rd</sup> April 1991. The charity was registered on 28 July 1993.

### Objects of the Charity

The Charity's objects are to benefit the public through the enhancement of the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The charity reviews its aims, objectives and activities each year ensuring they remain focused on the stated purposes of the charity. The Trustees refer to the guidance given by the Charity Commission on public benefit during this process and assess how successful each activity has been and what benefits have been brought to the groups of people the charity is set up to help.

### Financial Review

In the year to 5<sup>th</sup> April 2024, the outgoing resources exceeded incoming resources by £10,983, leaving the reserves in surplus by £43,159. The trustees are satisfied with the results for the year.

# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

YEAR ENDED 5 APRIL 2024

## INDEPENDENT EXAMINER'S REPORT

### Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements: and
- 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 also responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.



Name: Johanna Durbin  
Trustee Treasurer



Name: JANE TURNER  
Trustee CHAIR

Date 12 May 2025

For and on behalf of the Management Committee

# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

YEAR ENDED 5 APRIL 2024

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Association for the year ended 5 April 2024, which are set out on pages 4 to 6.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of the independent examiner's report


My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of 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 proper accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached:

Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
Date : 12 May 2025

  
Rachel Palombella FCA  
AGP  
Chartered Accountants

# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

YEAR ENDED 5 APRIL 2024

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)

	Unrestricted Funds 2024		Unrestricted Funds 2023	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from charitable activities:</b>				
Early years grant	76,572		56,801	
Fees	10,194		9,692	
Trips	225		191	
Interest Received	301		99	
Donations	504		500	
		<u>87,796</u>		<u>67,283</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>87,796</b></u>		<u><b>67,283</b></u>
<b>RESOURCES EXPENDED</b>				
<b>Cost of charitable activities:</b>				
Wages and salaries	78,338		58,960	
Education equipment	660		4,531	
Subscriptions	2,123		1,824	
Depreciation	1,040		1,387	
Sundry expenses	3,004		2,905	
Rates, Water, Light & Heat	3,843		2,707	
Insurance	1,475		1,444	
Repairs and maintenance	3,949		2,657	
Payroll & Auto-enrolment Fees	1,180		914	
Telephone	647		612	
Printing, postage & stationery	1,211		1,772	
Trips	805		719	
<b>Governance costs:</b>				
Independent examiners' fee	504		504	
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>98,779</b></u>		<u><b>80,936</b></u>
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>		<u><b>(10,983)</b></u>		<u><b>(13,653)</b></u>

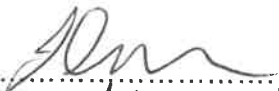
# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

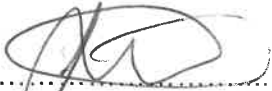
YEAR ENDED 5 APRIL 2024

## BALANCE SHEET

	5 April 2024 £	5 April 2023 £
<b>FIXED ASSETS</b>		
Tangible assets	3,119	4,159
<b>CURRENT ASSETS</b>		
Other debtors	-	61
Prepayments	123	121
Current account	20,496	28,876
Business reserve account	21,076	22,675
Cash in hand	285	247
	<u>41,980</u>	<u>51,980</u>
<b>CURRENT LIABILITIES</b>		
PAYE & Pensions	1,122	1,119
Accruals	818	878
	<u>1,940</u>	<u>1,626</u>
<b>NET CURRENT ASSETS</b>	<u>40,040</u>	<u>49,983</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>43,159</u>	<u>54,142</u>
<b>REPRESENTED BY:</b>		
Balance brought forward – Unrestricted funds	54,142	67,795
Net (Deficit)/Surplus for the year	<u>(10,983)</u>	<u>(13,653)</u>
Balance carried forward – Unrestricted funds	<u>43,159</u>	<u>54,142</u>

Approved By:

  
Name: Johanna Durbin  
Trustee Treasurer

  
Name: JANE TURNER  
Trustee CHAIR

Date 12 May 2025

For and on behalf of the Management Committee

# HALEBANK PRIMARY SCHOOL PRE-SCHOOL PLAYGROUP

YEAR ENDED 5 APRIL 2024

## NOTES TO THE ACCOUNTS

### 1. ACCOUNTING POLICIES

#### Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in 2005 (SORP 2005) and the Charities Act 2011.

#### Tangible fixed assets

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

Fixtures and Fittings - 25% reducing balance

#### Income

Grants and fees are accounted for when received by the charity.

#### Expenditure

Expenditure is included in the accounts on an accruals basis.

### 2. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £
<b>COST</b>	
Brought Forward	7,450
Additions in the year	-
At 5 April 2024	<u>7,450</u>
<b>DEPRECIATION</b>	
Brought Forward	3,291
Charge for the year	1,040
At 5 April 2024	<u>4,331</u>
<b>NET BOOK VALUE</b>	
At 5 April 2024	<u>3,119</u>
At 5 April 2023	<u>4,159</u>

### 3. TRUSTEE REMUNERATION AND EXPENSES

Mrs T Virgo, who is a trustee and the manager of the Pre-School, was paid a gross salary of £20,536 (2023 - £18,054) by the charity.

### 4. STAFF COSTS AND NUMBERS

	2024 £	2023 £
Salaries (including national insurance)	<u>78,338</u>	<u>58,960</u>

No employees received emoluments of more than £60,000.

The maximum number of employees during the year was 6 (2023 – 6).