

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2021

St Wilfrid's Pre-School
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For the year Ended 5th April 2021

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St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2021

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2021. The Trustees adopted at their Annual General Meeting on the 6th October 2014 the provisions of the Model Pre-School Learning Constitution 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number
1027964

Principal Address
Greenbank Lane
Greenbank
Hartford
Northwich
Cheshire CW8 1JW

Trustees
Mrs C Priestley
Mr C Brearley
Mr M Smith
Ms E Moores
Mrs A Reed

Independent Examiner
Griffin Accountants
Griffin Suite
T1 Adelphi Mill
Grimshaw Lane
Bollington
Macclesfield
Cheshire
SK10 5JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by the Governing Document, a Deed of Trust, and constitutes an unincorporated Charity.

The constitution was adopted on 11th October 1993 as amended on 17 September 2001.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

To enhance 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.

ON BEHALF OF THE BOARD

Trustee

26th November 2021

St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2021

I report on the accounts for the year ended 5th April 2021 set out on pages three to seven.

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 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedure laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 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 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

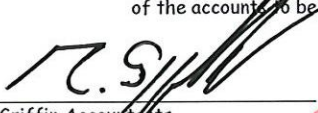
In connection with my examination, no matter has come to my attention.

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

- to keep accounting records in accordance with Section 41 of the 1993 Act, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 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.


Griffin Accountants
Griffin Suite, 41 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
26th November 2021



St Wilfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2021

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|---|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary Income | | 102,613 | - | 102,613 | 102,139 |
| Investment Income | 2 | 15 | - | 15 | 21 |
| Total incoming resources | | <u>102,628</u> | <u>-</u> | <u>102,628</u> | <u>102,160</u> |
| Resources expended | | | | | |
| Other resources expended | | 87,667 | - | 87,667 | 134,682 |
| Net incoming resources | | <u>14,961</u> | <u>-</u> | <u>14,961</u> | <u>(32,522)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>14,065</u> | <u>1,632</u> | <u>15,697</u> | <u>48,219</u> |
| Total funds carried forward | | <u>29,026</u> | <u>1,632</u> | <u>30,658</u> | <u>15,697</u> |

The notes part of these financial statements

St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2021

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|--|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| Fixed assets | | | | | |
| Tangible assets | 5 | - | - | - | 865 |
| Current assets | | | | | |
| Debtors | 6 | - | - | - | - |
| Cash at bank and in hand | | <u>29,788</u> | <u>1,632</u> | <u>31,420</u> | <u>24,497</u> |
| | | 29,788 | 1,632 | 31,420 | 24,497 |
| Creditors | | | | | |
| Amounts falling due within one year | 7 | 762 | - | 762 | 9,664 |
| Net current assets | | <u>29,026</u> | <u>1,632</u> | <u>30,658</u> | <u>14,832</u> |
| Total assets less Current liabilities | | <u>29,026</u> | <u>1,632</u> | <u>30,658</u> | <u>15,697</u> |
| Net asset | | <u>29,026</u> | <u>1,632</u> | <u>30,658</u> | <u>15,697</u> |
| Funds | | | | | |
| Unrestricted funds | 8 | | | 29,026 | 14,065 |
| Restricted funds | 8 | | | 1,632 | 1,632 |
| Total funds | | | | <u>30,658</u> | <u>15,697</u> |

The financial statement were approved by the Board of Trustees on the 26th November 2021 and were signed on 26th November 20
its behalf by:

Trustee

The notes part of these financial statements

St Wilfrid's Pre-School
Notes to the Financial Statements
For the year Ended 5th April 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs 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 and Leasehold Expenditures | 10% on cost |
| Computer Equipment | 25% on cost |

Taxation

The Charity is exempt from 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.

2. INVESTMENT INCOME

| | 2021 | 2020 |
|-----------------------|------------|------------|
| | £ | £ |
| Bank account interest | <u>£15</u> | <u>£21</u> |

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2021 nor year ended 5th April 2020.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2021.

St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2021

| | | | | |
|---|---|---|-----------------------|----------------|
| 4 | Staff Costs | | 2021 £ | 2020 £ |
| | Wages and salaries | | <u>63,302</u> | <u>104,429</u> |
| 5 | Tangible Fixed Assets | | | |
| | | Play Equipment & Leasehold Improvements | Computer Equipment | Totals |
| | Cost | £ | £ | £ |
| | As at 6th April 2020 | 19,396 | 13,771 | 33,167 |
| | Additions | - | - | - |
| | As at 5th April 2021 | <u>19,396</u> | <u>13,771</u> | <u>33,167</u> |
| | Depreciation | | | |
| | As at 6th April 2020 | 19,396 | 12,906 | 32,302 |
| | Charge for the year | - | 865 | 865 |
| | As at 5th April 2021 | <u>19,396</u> | <u>13,771</u> | <u>33,167</u> |
| | Net Book Value | | | |
| | As at 5th April 2021 | <u>-</u> | <u>-</u> | <u>-</u> |
| | As at 5th April 2020 | <u>-</u> | <u>865</u> | <u>865</u> |
| 6 | Debtors: Amounts falling due within one year | | 2021 £ | 2020 £ |
| | Other debtors | | <u>-</u> | <u>-</u> |
| 7 | Creditors: Amounts falling due within one year | | 2021 £ | 2020 £ |
| | Other creditors | | 762 | 750 |
| | Advanced Fees | | - | 8,914 |
| | | | <u>762</u> | <u>9,664</u> |

St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2021

| | | | | |
|---|---|-----------------------|-------------------------------|-----------------------|
| 8 | Movement in Funds | At 06.04.2020 £ | Net Movement In Funds £ | At 05.04.2021 £ |
| | Unrestricted Funds | | | |
| | General Funds | 14,065 | 14,961 | 29,026 |
| | Restricted Funds | | | |
| | The Wilfred Bear Fund | 1,632 | - | 1,632 |
| | Total funds | <u>15,697</u> | <u>14,961</u> | <u>30,658</u> |
| | Net movement in funds included in the above are as follows: | | | |
| | | Incoming Resources | Resources Expended | Movement In Funds |
| | Unrestricted Funds | | | |
| | General Funds | 102,628 | 87,667 | 14,961 |
| | Total funds | <u>102,628</u> | <u>87,667</u> | <u>14,961</u> |

The General Fund represents the unrestricted funds of the Charity, which are not designated for particular purposes.

The Wilfred Bear Fund represents funds for the restricted use of assisting the placement of children with special needs or suffering hardship.

St Wilfrid's Pre-School
Detailed Statement of Financial Activities
For the year Ended 5th April 2021

| | 2021 | 2020 |
|--|----------------|-----------------|
| | £ | £ |
| Incoming Resources | | |
| Voluntary Income | | |
| Grants | 3,511 | - |
| Fees and Snacks | 22,799 | 16,014 |
| Funding | 75,496 | 82,405 |
| Milk Receipts | 140 | 119 |
| Other Income | 667 | 3,601 |
| | <u>102,613</u> | <u>102,139</u> |
| Investment Income | | |
| Bank account interest | 15 | 21 |
| Total incoming resources | <u>102,628</u> | <u>102,160</u> |
| Resources expended | | |
| Support costs: | | |
| Staff costs, including employers' national insurance | 63,309 | 104,429 |
| Insurance | 951 | 1,395 |
| Stationery and administration | 109 | 257 |
| Sundries | 900 | 2,858 |
| Furniture, nursery and garden | - | - |
| Repairs and Renewals | - | 115 |
| Training costs | 162 | 226 |
| Toys and Equipment | 127 | 470 |
| Leases | 17,000 | 17,000 |
| Activities and material costs | 166 | 2,572 |
| Dinner, snack and fruit | - | 1,623 |
| Uniforms | 397 | 634 |
| Milk | 466 | 953 |
| Speech Therapy | 343 | 145 |
| Accountancy fees | 762 | 750 |
| Computer costs | 1,448 | - |
| Cleaning material | 383 | - |
| Play equipment depreciation | - | - |
| Computer equipment depreciation | 865 | 865 |
| Subscriptions and donations | 278 | 390 |
| Total resources expended | <u>87,667</u> | <u>134,682</u> |
| Net Income/(expenditure) | <u>14,961</u> | <u>(32,522)</u> |