

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School
Report of the Trustees and
Unaudited Financial Statements for the year ended 5th April 2023



St Wilfrid's Pre-School
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For the year Ended 5th April 2023

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**St Wilfrid's Pre-School
Report of the Trustee's
For the year Ended 5th April 2023**

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2023. 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 S Wild
Mrs S Jobling
Mrs S Cragg
Mrs C Priestley
Mrs E Moores
Mr M Smith

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

14th November 2023



St Wilfrid's Pre-School
Independent Examiner's Report to the Trustees
For the year Ended 5th April 2023

I report on the accounts for the year ended 5th April 2023 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.

- (2) have not been met: or
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, T1 Adelphi Mill
Grimshaw Lane
Bollington, Macclesfield
Cheshire
SK10 5JB
14th November 2023



St Wilfrid's Pre-School
Statement of Financial Activities
For the year Ended 5th April 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Notes				
Incoming resources				
Incoming resources from generated funds				
Voluntary Income	100,448	-	100,448	102,061
Investment Income	2 4	-	4	3
Total incoming resources	<u>100,452</u>	<u>-</u>	<u>100,452</u>	<u>102,064</u>
Resources expended				
Other resources expended	101,738	-	101,738	88,531
Net incoming resources	<u>(1,286)</u>	<u>-</u>	<u>(1,286)</u>	<u>13,533</u>
Reconciliation of funds				
Total funds brought forward	<u>42,559</u>	<u>1,632</u>	<u>44,191</u>	<u>30,658</u>
Total funds carried forward	<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>

The notes part of these financial statements



St Wilfrid's Pre-School
Balance Sheet
For the year Ended 5th April 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed assets					
Tangible assets	5	-	-	-	-
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		42,095	1,632	43,727	44,983
		<u>42,095</u>	<u>1,632</u>	<u>43,727</u>	<u>44,983</u>
Creditors					
Amounts falling due within one year	7	822	-	822	792
Net current assets		<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>
Total assets less Current liabilities		<u>41,273</u>	<u>1,632</u>	<u>42,905</u>	<u>44,191</u>
Net asset		<u><u>41,273</u></u>	<u><u>1,632</u></u>	<u><u>42,905</u></u>	<u><u>44,191</u></u>
Funds					
Unrestricted funds	8			41,273	42,559
Restricted funds	8			1,632	1,632
Total funds				<u><u>42,905</u></u>	<u><u>44,191</u></u>

The financial statement were approved by the Board of Trustees on the 2nd November 2023 and were signed on 26th November 202 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 2023

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

	2023	2022
	£	£
Bank account interest	<u>£4</u>	<u>£3</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 5th April 2023 nor year ended 5th April 2022.

Trustees' Expenses

There were no Trustees' expenses paid for the year ended 5th April 2023.



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2023

4	Staff Costs		2023 £	2022 £
	Wages and salaries		<u>73,523</u>	<u>63,225</u>
5	Tangible Fixed Assets			
		Play Equipment & Leasehold Improvements	Computer Equipment	Totals
	Cost	£	£	£
	As at 6th April 2022	19,396	13,771	33,167
	Additions	-	-	-
	As at 5th April 2023	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Depreciation			
	As at 6th April 2022	19,396	13,771	33,167
	Charge for the year	-	-	-
	As at 5th April 2023	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	Net Book Value			
	As at 5th April 2023	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2022	<u>-</u>	<u>-</u>	<u>-</u>
6	Debtors: Amounts falling due within one year		2023 £	2022 £
	Other debtors		<u>-</u>	<u>-</u>
7	Creditors: Amounts falling due within one year		2023 £	2022 £
	Other creditors		822	792
	Advanced Fees		-	-
			<u>822</u>	<u>792</u>



St Wilfrid's Pre-School
Notes to the Financial Statements - continued
For the year Ended 5th April 2023

8	Movement in Funds	At 06.04.2022 £	Net Movement In Funds £	At 05.04.2023 £
	Unrestricted Funds			
	General Funds	42,559	(1,286)	41,273
	Restricted Funds			
	The Wilfred Bear Fund	1,632	-	1,632
	Total funds	<u>44,191</u>	<u>(1,286)</u>	<u>42,905</u>
	Net movement in funds included in the above are as follows:			
		Incoming Resources	Resources Expended	Movement In Funds
	Unrestricted Funds			
	General Funds	100,452	101,738	(1,286)
	Total funds	<u>100,452</u>	<u>101,738</u>	<u>(1,286)</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 2023

	2023	2022
	£	£
Incoming Resources		
Voluntary Income		
Grants	-	-
Fees and Snacks	29,119	21,450
Funding	69,045	77,242
Milk Receipts	172	169
Other Income	2,112	3,201
	<u>100,448</u>	<u>102,061</u>
Investment Income		
Bank account interest	4	3
Total incoming resources	<u>100,452</u>	<u>102,064</u>
Resources expended		
Support costs:		
Staff costs, including employers' national insurance	73,523	63,225
Insurance	891	853
Stationery and administration	202	118
Sundries	2,590	2,040
Furniture, nursery and garden	64	-
Repairs and Renewals	570	10
Training costs	70	171
Toys and Equipment	302	440
Leases	20,000	17,000
Activities and material costs	471	605
Dinner, snack and fruit	26	-
Uniforms	0	474
Milk	790	729
Speech Therapy	-	-
Accountancy fees	822	792
Computer costs	1,062	1,586
Cleaning material	231	363
Play equipment depreciation	-	-
Computer equipment depreciation	-	-
Subscriptions and donations	125	125
Total resources expended	<u>101,738</u>	<u>88,531</u>
Net Income/(expenditure)	<u>(1,286)</u>	<u>13,533</u>

