

REGISTERED CHARITY NUMBER: 1027964

St Wilfrid's Pre-School  
Report of the Trustees and  
Unaudited Financial Statements for the year ended 5th April 2025



**St Wilfrid's Pre-School  
Contents of the Financial Statements  
For the year Ended 5th April 2025**

	<b>Page</b>
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8



**St Wilfrid's Pre-School  
Report of the Trustee's  
For the year Ended 5th April 2025**

The Trustees present their report with the Financial Statements of the Charity for the year ended 5th April 2025. 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 H Proctor  
Miss L Bell  
Mrs M Lloyd  
Miss N Carr  
Mrs S Jervis

**Independent Examiner**

Griffin Accountants  
Griffin Suite  
F10 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

14/11/2025



**St Wilfrid's Pre-School**  
**Independent Examiner's Report to the Trustees**  
**For the year Ended 5th April 2025**

I report on the accounts for the year ended 5th April 2025 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, F10 Adelphi Mill  
Grimshaw Lane  
Bollington, Macclesfield  
Cheshire  
SK10 5JB  
17th October 2025



**St Wilfrid's Pre-School  
Statement of Financial Activities  
For the year Ended 5th April 2025**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
Voluntary Income	122,667	-	122,667	112,239
Investment Income	2      7	-	7	5
<b>Total incoming resources</b>	<u>122,674</u>	<u>-</u>	<u>122,674</u>	<u>112,244</u>
<b>Resources expended</b>				
Other resources expended	110,915	-	110,915	99,501
<b>Net incoming resources</b>	<u>11,759</u>	<u>-</u>	<u>11,759</u>	<u>12,743</u>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>	<u>54,016</u>	<u>1,632</u>	<u>55,648</u>	<u>42,905</u>
<b>Total funds carried forward</b>	<u>65,775</u>	<u>1,632</u>	<u>67,407</u>	<u>55,648</u>

The notes part of these financial statements



**St Wilfrid's Pre-School  
Balance Sheet  
For the year Ended 5th April 2025**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b>Notes</b>				
<b>Fixed assets</b>				
Tangible assets	5	-	-	-
<b>Current assets</b>				
Debtors	6	-	-	-
Cash at bank and in hand	66,657	1,632	68,289	56,500
	<u>66,657</u>	<u>1,632</u>	<u>68,289</u>	<u>56,500</u>
<b>Creditors</b>				
Amounts falling due within one year	7	882	882	852
<b>Net current assets</b>		<u>65,775</u>	<u>67,407</u>	<u>55,648</u>
<b>Total assets less Current liabilities</b>		<u>65,775</u>	<u>67,407</u>	<u>55,648</u>
<b>Net asset</b>		<u><u>65,775</u></u>	<u><u>67,407</u></u>	<u><u>55,648</u></u>
<b>Funds</b>				
Unrestricted funds	8		65,775	54,016
Restricted funds	8		1,632	1,632
<b>Total funds</b>			<u><u>67,407</u></u>	<u><u>55,648</u></u>

The financial statement were approved by the Board of Trustees on the 14th November 2025 and were signed on 21st November 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 2025**

**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**

	2025	2024
	£	£
Bank account interest	<u>£7</u>	<u>£5</u>

**3. TRUSTEES REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 5th April 2025 nor year ended 5th April 2024.

**Trustees' Expenses**

There were no Trustees' expenses paid for the year ended 5th April 2025.



**St Wilfrid's Pre-School**  
**Notes to the Financial Statements - continued**  
**For the year Ended 5th April 2025**

<b>4</b>	<b>Staff Costs</b>		<b>2025</b>	<b>2024</b>
			£	£
	Wages and salaries		<u>82,807</u>	<u>71,091</u>
<b>5</b>	<b>Tangible Fixed Assets</b>			
		<b>Play Equipment &amp; Leasehold Improvements</b>	<b>Computer Equipment</b>	<b>Totals</b>
	<b>Cost</b>	£	£	£
	As at 6th April 2024	19,396	13,771	33,167
	Additions	-	-	-
	<b>As at 5th April 2025</b>	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	<b>Depreciation</b>			
	As at 6th April 2024	19,396	13,771	33,167
	Charge for the year	-	-	-
	<b>As at 5th April 2025</b>	<u>19,396</u>	<u>13,771</u>	<u>33,167</u>
	<b>Net Book Value</b>			
	As at 5th April 2025	<u>-</u>	<u>-</u>	<u>-</u>
	As at 5th April 2024	<u>-</u>	<u>-</u>	<u>-</u>
<b>6</b>	<b>Debtors: Amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
			£	£
	Other debtors		<u>-</u>	<u>-</u>
<b>7</b>	<b>Creditors: Amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
			£	£
	Other creditors		882	852
	Advanced Fees		-	-
			<u>882</u>	<u>852</u>



**St Wilfrid's Pre-School**  
**Notes to the Financial Statements - continued**  
**For the year Ended 5th April 2025**

<b>8</b>	<b>Movement in Funds</b>	<b>At</b>	<b>Net Movement</b>	<b>At</b>
		<b>06.04.2024</b>	<b>In Funds</b>	<b>05.04.2025</b>
	<b>Unrestricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>
	General Funds	54,016	11,759	65,775
	<b>Restricted Funds</b>			
	The Wilfred Bear Fund	1,632	-	1,632
	<b>Total funds</b>	<u><u>55,648</u></u>	<u><u>11,759</u></u>	<u><u>67,407</u></u>
	 Net movement in funds included in the above are as follows:			
		<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Movement In Funds</b>
	<b>Unrestricted Funds</b>			
	General Funds	122,674	110,915	11,759
	<b>Total funds</b>	<u><u>122,674</u></u>	<u><u>110,915</u></u>	<u><u>11,759</u></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 2025**

	2025	2024
	£	£
<b>Incoming Resources</b>		
<b>Voluntary Income</b>		
Grants	-	-
Fees and Snacks	12,745	19,138
Funding	104,645	91,217
Milk Receipts	250	157
Other Income	5,027	1,727
	<u>122,667</u>	<u>112,239</u>
<b>Investment Income</b>		
Bank account interest	7	5
<b>Total incoming resources</b>	<u>122,674</u>	<u>112,244</u>
<b>Resources expended</b>		
<b>Support costs:</b>		
Staff costs, including employers' national insurance	82,807	71,091
Insurance	1,041	938
Stationery and administration	71	45
Sundries	2,612	2,825
Furniture, nursery and garden	-	-
Repairs and Renewals	512	19
Training costs	240	128
Toys and Equipment	221	137
Leases	20,000	20,000
Activities and material costs	189	539
Dinner, snack and fruit	135	162
Uniforms	-	-
Milk	863	880
Speech Therapy	-	-
Accountancy fees	882	852
Computer costs	997	1,543
Cleaning material	295	292
Play equipment depreciation	-	-
Computer equipment depreciation	-	-
Subscriptions and donations	50	50
<b>Total resources expended</b>	<u>110,915</u>	<u>99,501</u>
<b>Net Income/(expenditure)</b>	<u>11,759</u>	<u>12,743</u>

