

Charity number: 1039718

Queen's Park Pre-School Group

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

Prepared By:

Willow Accounting & Consultancy
Chartered Certified Accountants
47a Commercial Road
Poole
Dorset
BH14 0HU

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

TRUSTEES

Ben Adeney
Rafael Frias-Robles
Sara Adeney
Rosemary Griffiths
Christine Janet Murphy

REGISTERED OFFICE

CHARITY NUMBER

1039718

ACCOUNTANTS

Willow Accounting & Consultancy
Chartered Certified Accountants
47a Commercial Road
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BH14 0HU

**ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

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FOR THE YEAR ENDED 31 JULY 2023
TRUSTEES' REPORT

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was the provision of pre-school offering full and sessional care and education to children aged 2 to 5 years .
Little Stars Education Limited continues to fulfil the objectives previously ensured by the trustees of Queen's Park Preschool Group.

As a committee we ensured continued compliance with the charitable objectives, in the rigorous selection of Little Stars to take over and continue the work of the preschool from June 2021

FINANCIAL REVIEW

Following the transfer of management of the preschool to Little Stars Education Limited in June 2021, outstanding bills were settled in accordance with agreements made with Little Stars.

Following the financial irregularities reported in 2018-19, the Queens Park Preschool Group trustees have ensured sufficient funds remain in the account to cover any unclaimed debts that may arise within the statutory 7 year period.

See also separate accounts.

OTHER

Following a police investigation, the former preschool manager of Queens's Park Preschool was charged with fraud and the case referred to the Crown Prosecution Service.

The former preschool manager attended court in July 2023 entering a guilty plea.

Sentencing was scheduled to take place in October 2023.

Given the QPPS commitment to manage the outstanding finances, in line with Charity Commission requirements, the committee is continuing to meet on a regular basis, until such time that all matters had been concluded.

The report was prepared in accordance with the special provisions within Part 15 of the Company Act 2006

This report was approved by the Board of Trustees on 26th March 2025

Rosemary Griffiths

Trustee.

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31 JULY 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF QUEEN'S PARK PRE-SCHOOL GROUP

We report on the accounts for the year ended 31 July 2023 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The 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.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

Our examination was carried out in accordance with 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 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 EXAMINERS STATEMENT

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements as set out in the Charities (Accounts and Reports) Regulations 2008

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

.....

Date: 24 April 2025

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31 JULY 2023**

Willow Accounting & Consultancy
Chartered Certified Accountants
47a Commercial Road
Poole
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BH14 0HU
01202 715324

Queen's Park Pre-School Group

**Statement of Financial Activities
for the year ended 31 July 2023**

	Unrestric ted funds	Restrict ed funds	2023 Total	2022 Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	-	-	-	(3,357)
Total Income and endowments	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,357)</u>
Expenses				
Costs of generating funds				
Expenditure on Raised funds	-	-	-	323
Expenditure on Charitable activities	663	-	663	(1,204)
Total Expenses	<u>663</u>	<u>-</u>	<u>663</u>	<u>(881)</u>
Net gains on investments				
Net Income	(663)	-	(663)	(2,476)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	<u>(663)</u>	<u>-</u>	<u>(663)</u>	<u>(2,476)</u>
Total funds brought forward	17,177	-	17,177	19,653
Net funds carried forward	<u>16,514</u>	<u>-</u>	<u>16,514</u>	<u>17,177</u>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Queen's Park Pre-School Group

BALANCE SHEET AT 31 JULY 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors (amounts falling due within one year)	3	5,937	5,937
Cash at bank and in hand		<u>20,289</u>	<u>20,381</u>
		26,226	26,318
CREDITORS: Amounts falling due within one year	4	<u>9,712</u>	<u>9,142</u>
NET CURRENT ASSETS		<u>16,514</u>	<u>17,176</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,514</u>	<u>17,176</u>
CAPITAL AND RESERVES			
Unrestricted funds	5		
General fund		<u>16,514</u>	<u>17,176</u>
		<u>16,514</u>	<u>17,176</u>

For the year ending 31 July 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 24 April 2025 and signed on their behalf by

.....
Rafael Frias-Robles
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. 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.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

2. EMPLOYEES

	2023	2022
	No.	No.
Average number of employees	-	-

Queen's Park Pre-School Group

3. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	5,256	5,256
Other debtors	<u>681</u>	<u>681</u>
	<u><u>5,937</u></u>	<u><u>5,937</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	5,524	5,524
Trade creditors	1,210	1,210
Other creditors	<u>2,978</u>	<u>2,408</u>
	<u><u>9,712</u></u>	<u><u>9,142</u></u>

5. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	<u>17,177</u>	-	<u>(663)</u>	-	<u>16,514</u>
	<u><u>17,177</u></u>	<u><u>-</u></u>	<u><u>(663)</u></u>	<u><u>-</u></u>	<u><u>16,514</u></u>

Queen's Park Pre-School Group

Incoming Resources
for the year ended 31 July 2023

	2023	2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Local authority funding		
Funding from local council	-	(3,357)
	-	(3,357)
	-	(3,357)
	-	(3,357)

Queen's Park Pre-School Group

Expenses
for the year ended 31 July 2023

	2023	2022
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Materials	-	323
	<u>-</u>	<u>323</u>
	<u>-</u>	<u>323</u>
Charitable Activities		
Salaries	-	(2,669)
Accountancy fees	570	569
Telephone and internet charges	-	812
Bank charges	93	84
	<u>663</u>	<u>(1,204)</u>
	<u>663</u>	<u>(881)</u>