

REGISTERED CHARITY NUMBER: 1040410

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023  
FOR  
GAYTON PRE-SCHOOL UNIT**

Michael Donnan & Co Limited  
Oaktree Court Business Ctr  
Mill Lane  
Ness  
Cheshire  
CH64 8TP

**GAYTON PRE-SCHOOL UNIT**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12 to 13

---

**GAYTON PRE-SCHOOL UNIT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity was registered on 25 August 1994 to provide a pre-school for children aged 2-4 for all day care during school term time. It is governed by its constitution adopted 17 March 1994.

**Public benefit**

The charity's trustees have complied with the duty in section 4 of the 2006 Act to have due regard to public benefit guidance published by the Charity Commission.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity operates a pre-school unit linked to Gayton Primary School on the Wirral to provide care and early education, preparing the children for their move on to school.

**FINANCIAL REVIEW**

**Financial position**

The amount of reserves held is shown on the Balance Sheet with Note 8 showing the Movement in Funds.

**Reserves policy**

The policy of the charity is to retain a level of reserves sufficient to enable it to continue to operate for the short term. It is hoped that an unrestricted reserve of at least 3 months typical expenditure can be maintained.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

Trustees are generally appointed from parents of children using the pre-school unit.

**Organisational structure**

The Trustees delegate day-to-day management of the unit to the Pre-School Unit Manager, Mrs H Ingman.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1040410

**GAYTON PRE-SCHOOL UNIT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

---

**Principal address**

Gayton Pre School Unit  
Gayton Road  
Heswall  
CH60 8PZ

**Trustees**

Mrs F M Currie (appointed 4.10.22)  
Mrs T Sheppard (resigned 4.10.22)  
Mrs S Prescott  
Mrs J Daffern  
Mrs C Harper  
Mrs A C Irving  
Ms C L Shokrollahi (appointed 4.10.22)

**Independent Examiner**

Michael Donnan & Co Limited  
Oaktree Court Business Ctr  
Mill Lane  
Ness  
Cheshire  
CH64 8TP

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:



Mrs A C Irving - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GAYTON PRE-SCHOOL UNIT**

---

**Independent examiner's report to the trustees of Gayton Pre-School Unit**

I report to the charity trustees on my examination of the accounts of Gayton Pre-School Unit (the Trust) for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Donnan

Michael Donnan & Co Limited  
Oaktree Court Business Ctr  
Mill Lane  
Ness  
Cheshire  
CH64 8TP

Date: 17th January 2024.....

**GAYTON PRE-SCHOOL UNIT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

Notes	31/7/23 Unrestricted fund £	31/7/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	-	1
<b>Charitable activities</b>		
Pre-school income	110,994	132,532
<b>Total</b>	<u>110,994</u>	<u>132,533</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Charitable expenses	125,462	133,541
<b>NET INCOME/(EXPENDITURE)</b>	(14,468)	(1,008)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	40,369	41,377
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>25,901</u>	<u>40,369</u>

The notes form part of these financial statements

**GAYTON PRE-SCHOOL UNIT**

**BALANCE SHEET  
31 JULY 2023**

	Notes	31/7/23 Unrestricted fund £	31/7/22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	348	-
<b>CURRENT ASSETS</b>			
Debtors	6	-	2,400
Cash at bank		31,137	42,309
		<u>31,137</u>	<u>44,709</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(5,584)	(4,340)
		<u>25,553</u>	<u>40,369</u>
<b>NET CURRENT ASSETS</b>			
		<u>25,553</u>	<u>40,369</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>25,901</u>	<u>40,369</u>
<b>NET ASSETS</b>			
		<u>25,901</u>	<u>40,369</u>
<b>FUNDS</b>			
Unrestricted funds	8	25,901	40,369
		<u>25,901</u>	<u>40,369</u>
<b>TOTAL FUNDS</b>			
		<u>25,901</u>	<u>40,369</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:



A C Irving - Trustee

The notes form part of these financial statements

## GAYTON PRE-SCHOOL UNIT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Transactions are rounded to the nearest £.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

##### **Tangible fixed assets**

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

Computer equipment - 33% 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.

GAYTON PRE-SCHOOL UNIT

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration paid to the trustees' amounted to £Nil (2022 - £NIL).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/7/23	31/7/22
General employees	<u>7</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1
<b>Charitable activities</b>	
Pre-school income	<u>132,532</u>
<b>Total</b>	<u>132,533</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable expenses	<u>133,541</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,008)

**GAYTON PRE-SCHOOL UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

<b>4.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	41,377
		<hr/>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>40,369</b>
		<hr/> <hr/>
<b>5.</b>	<b>TANGIBLE FIXED ASSETS</b>	Computer equipment £
	<b>COST</b>	
	Additions	404
		<hr/>
	<b>DEPRECIATION</b>	
	Charge for year	56
		<hr/>
	<b>NET BOOK VALUE</b>	
	At 31 July 2023	348
		<hr/> <hr/>
	At 31 July 2022	-
		<hr/> <hr/>
<b>6.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	
		31/7/23      31/7/22
		£              £
	Other debtors	-              2,400
		<hr/> <hr/> <hr/> <hr/>

**GAYTON PRE-SCHOOL UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/7/23	31/7/22
	£	£
Taxation and social security	1,160	281
Other creditors	4,424	4,059
	<u>5,584</u>	<u>4,340</u>

**8. MOVEMENT IN FUNDS**

	At 1.8.22	Net movement in funds	At
	£	£	31.7.23
			£
<b>Unrestricted funds</b>			
General fund	40,369	(14,468)	25,901
	<u>40,369</u>	<u>(14,468)</u>	<u>25,901</u>
<b>TOTAL FUNDS</b>	<u>40,369</u>	<u>(14,468)</u>	<u>25,901</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	110,994	(125,462)	(14,468)
	<u>110,994</u>	<u>(125,462)</u>	<u>(14,468)</u>
<b>TOTAL FUNDS</b>	<u>110,994</u>	<u>(125,462)</u>	<u>(14,468)</u>

**Comparatives for movement in funds**

	At 1.8.21	Net movement in funds	At
	£	£	31.7.22
			£
<b>Unrestricted funds</b>			
General fund	41,377	(1,008)	40,369
	<u>41,377</u>	<u>(1,008)</u>	<u>40,369</u>
<b>TOTAL FUNDS</b>	<u>41,377</u>	<u>(1,008)</u>	<u>40,369</u>

**GAYTON PRE-SCHOOL UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,533	(133,541)	(1,008)
	<u>132,533</u>	<u>(133,541)</u>	<u>(1,008)</u>
<b>TOTAL FUNDS</b>	<u>132,533</u>	<u>(133,541)</u>	<u>(1,008)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	41,377	(15,476)	25,901
	<u>41,377</u>	<u>(15,476)</u>	<u>25,901</u>
<b>TOTAL FUNDS</b>	<u>41,377</u>	<u>(15,476)</u>	<u>25,901</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	243,527	(259,003)	(15,476)
	<u>243,527</u>	<u>(259,003)</u>	<u>(15,476)</u>
<b>TOTAL FUNDS</b>	<u>243,527</u>	<u>(259,003)</u>	<u>(15,476)</u>

**GAYTON PRE-SCHOOL UNIT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

---

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

**GAYTON PRE-SCHOOL UNIT**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2023**

	31/7/23 £	31/7/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees & fee deposits	-	1
<b>Charitable activities</b>		
Fees & fee deposits	29,089	41,737
LEA	79,743	89,236
Fund raising	853	50
Uniform	525	343
Other	784	1,166
	110,994	132,532
<b>Total incoming resources</b>	<b>110,994</b>	<b>132,533</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	101,508	107,427
Social security	2,601	869
Pensions	1,995	3,898
Ground rent	350	350
PLA membership and insurance	833	824
Light and heat	-	1,130
Telephone	574	579
Sundries	1,449	2,008
Repairs and renewals	575	2,047
Toys and equipment	2,952	5,219
Consumables	265	642
Petty cash	2,900	2,400
Extra curricula	1,973	2,243
Cleaning	540	410
Uniform	1,275	1,036
Training	333	726
Computer expenses	289	253
	120,412	132,061
<b>Support costs</b>		

This page does not form part of the statutory financial statements

GAYTON PRE-SCHOOL UNIT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2023

---

	31/7/23	31/7/22
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,490	1,480
Payroll fees	3,504	-
Computer equipment	56	-
	<u>5,050</u>	<u>1,480</u>
Total resources expended	<u>125,462</u>	<u>133,541</u>
<b>Net expenditure</b>	<u>(14,468)</u>	<u>(1,008)</u>

This page does not form part of the statutory financial statements