Rainow Pre-School Chair Report 2024/25

September 2024 saw us start the pre-school year with very low numbers. Unfortunately the nature of parents' working patterns has changed enormously over recent years and a part time setting like ours struggles to offer the hours needed for the modern family. We have tried very hard to look at ways to offer extended hours but to no avail.

With this in mind we decided to turn it on its head and celebrate a small intake with offering strong personalised teaching and the opportunity to get out and about within the village community. Parents rallied and donated off road buggies so that we could go down to the duckpond and visit the local farmer. We also visited the church 'cosy cuppa' where the older folk of the village were absolutely delighted to have some younger company.

Staff completed training in areas including supporting speech sounds and emotionally based non attendance.

Over the year we celebrated Children in Need, World Book Day and Love Music Trust came and ran 6 music and song sessions for us culminating in a picnic in the park where the children joined many others from a variety of schools and early years setting for a celebration of music and song.

We supported the village Christmas Tree Festival with the children taking delight in designing and making decorations for our tree within the display.

In May parents, children and staff baked away and provided a veritable feast for the local fell race. This generated a substantial amount of funds to be ploughed back in for the children.

Scarecrows and fete happened in July and again the children had great fun making a scarecrow and designing outfits to join in the fete parade.

We are so fortunate to have such dedicated staff and parents who always go over and beyond to ensure the future of the setting. Having celebrated the setting being open for 50 years during lockdown, every year beyond that is considered a resounding success. We thank all, staff, children, parents, extended families and the wider village community for their support. Every contribution, however small, is very much appreciated.

RAINOW PRE-SCHOOL

Receipts and payments account for the year ended 31 July 2024

Independent examiner's report on the accounts

Report to the trustees of Rainow Pre-School

Charity number 1043182
On the accounts for the year ended 31 July 2024 as set out on pages 2 to 5

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1043182

Principal address
93 Rainow Road
Macclesfield
Cheshire
SK10 2PD

Trustees
NJ Bailey
SJ Finlay
HF Moss
L Muldoon Treasurer

Independent Examiner
Bennett Brooks & Co Limited
Chartered Accountants
2 Maple Court
Davenport Street
Maccledfield
Cheshire
SK10 1JE

Independent examiner's report on the accounts

Report to the trustees of Rainow Pre-School

Charity number 1043182
On the accounts for the year ended 31 July 2024 as set out on pages 2 to 5

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 July 2024.

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 2001 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

M Snape

Michael Joseph Snape FCCA.
Bennett Brooks & Co Limited
Chartered Accountants
2 Maple Court
Davenport Street
Macclesfield
Cheshire
SK10 1JE

RAINOW PRE-SCHOOL
Year ended 31 July 2024
Receipts and Payments Account

	Note	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Council funding, fees and vouchers	2	9,601	20,580	30,181	43,889
Donations, fundraising and sundry income	3	2,778	-	2,778	3,950
Interest received		219	-	219	93
Gross income		12,598	20,580	33,178	47,932
Payments					
Charitable activities	4	7,550	32,203	39,753	40,178
Governance costs	5	3,899	-	3,899	4,895
Total payments		11,449	32,203	43,652	45,073
Net receipts/(payments)		1,149	-11,623	-10,474	2,859
Cash funds at 1 August 2023		85,180	285	85,465	82,606
Cash funds at 31 July 2024	8,9	86,329	-11,338	74,991	85,465

RAINOW PRE-SCHOOL
Year ended 31 July 2024
Statement of assets and liabilities

	Notes	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash funds					
Bank current account		44,991	-	44,991	56,660
Bank deposit account		21,033	-	21,033	20,816
Fundraising account		8,932	-	8,932	7,983
Cash on hand		35	-	35	6
Total cash funds		74,991	0	74,991	85,465
Represented by:					
Total unrestricted funds	8	74,991	-	74,991	85,180
Total restricted funds	9		-	-	285
Total funds		74,991	0	74,991	85,465

Approved by the Trustees and signed on their behalf by:

Treasurer
26 March 2026

Chair
26 March 2026

RAINOW PRE-SCHOOL
Year ended 31 July 2024
Notes to the accounts

1 Accounting convention

The accounts have been prepared on a cash basis following the guidance provided by The Charity Commission for England and Wales for the completion of a receipts and payments account. Additional information is provided with respect to debtors, creditors and accruals at the year end to give a better understanding of the types of assets controlled by the trustees and any material liabilities that may need to be met from the funds.

2 Incoming resources

	2024	2023
	£	£
East Cheshire Council	20,580	32,435
Fees and Vouchers	9,601	11,454
	30,181	43,889

3 Fundraising income

	2024	2023
	£	£
Lunch club		500
Gifts Galore xmas event	1,365	1638
Flower arranging event	450	592
Fell race drinks and cake stall	763	964
Fell race donation	200	256
	2,778	3,950

4 Charitable activities

	2024	2023
	£	£
Wages costs	31,526	31,872
Pension costs	677	278
Rent	5,117	4,933
Refreshments	88	515
Materials and daily activities	1,756	1,942
Equipment	-	188
Cleaning and paper towels	-	135
Meetings, parties and presents	314	180
Fundraising expenses	275	135
	39,753	40,178

5 Governance costs

	2024	2023
	£	£
Payroll preparation costs	1,296	725
Accountancy	1,140	2346
Broadband	-	310
Insurance	439	419
Registration and inspection fees	250	85
Stationery and photocopying	285	157
Website	-	14
Training	95	180
Subscriptions	192	75
Equipment	-	200
Advertising	202	384
	3,899	4,895

6 Debtors - for information

	2024	2023
	£	£
PAYE and employer allowance	716	-
	716	485

7 Creditors - for information

	2024	2023
	£	£
Wages and PAYE due	2,548	2,719
Wages and PAYE due - August holiday pay	3,555	3,555
Rent	1,675	1,675
Accountancy including payroll costs	304	5,688
Pension	51	52
	8,133	13,689

8 Unrestricted Funds

	2024	2023
	£	£
Balance at 1 August 2023	85,180	82,606
Surplus for year	1,149	2,574
Transfer to restricted fund	-11,338	-
Balance at 31 July 2024	74,991	85,180

The unrestricted fund represents the free funds of the charity which are not designated for particular use.

9 Restricted Funds

	2024	2023
	£	£
Balance at 1 August 2023	285	-
Surplus for year	-11,623	285
Transfer from unrestricted	11,338	-
Balance at 31 July 2024	0	285

The restricted funds relate to the shortfall of the wages paid out to staff and the amounts that were able to be reclaimed from Cheshire East Council.

RAINOW PRE-SCHOOL
Year ended 31 July 2024
Statement of assets and liabilities

	Notes	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cash funds					
Bank current account		45,007	-	~~45,007~~ 44991	56,660
Bank deposit account		21,033	-	21,033	20,816
Fundraising account		8,932	-	8,932	7,983
Cash on hand		35	-	35	6
Total cash funds		75,007	0	~~75,007~~ 74991	85,465
Represented by:					
Total unrestricted funds	8	74,991	-	74,991	85,180
Total restricted funds	9		-	-	285
Total funds		74,991	0	74,991	85,465

Approved by the Trustees and signed on their behalf by:

Treasurer
26 March 2026

Chair
26 March 2026

12/6/2026

17/6/2026.

RAINOW PRE-SCHOOL

Receipts and payments account for the year ended 31 July 2025

RAINOW PRE-SCHOOL
Year ended 31 July 2025
Statement of assets and liabilities

	Notes	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash funds					
Bank current account		30,058	-	30,058	44,991
Bank deposit account		21,251	-	21,251	21,033
Fundraising account		8,951	-	8,951	8,932
Cash on hand		142	-	142	35
Total cash funds		60,402	0	60,402	74,991
Represented by:					
Total unrestricted funds	8	60,402	-	60,402	74,991
Total restricted funds	9	-	-	-	-
Total funds		60,402	0	60,402	74,991

Approved by the Trustees and signed on their behalf by:

Treasurer
21/05/2026

Chair
21/05/2026

Independent examiner's report on the accounts

Report to the trustees of Rainow Pre-School

Charity number 1043182
On the accounts for the year ended 31 July 2025 as set out on pages 2 to 5

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 July 2024.

Responsibilities and basis of report

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I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2001 Act and in carrying out my examination, I have followed the 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 which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

M Snape

Michael Joseph Snape FCCA
Bennett Brooks & Co Limited
Chartered Accountants
2 Maple Court
Davenport Street
Macclesfield
Cheshire
SK10 1JE

RAINOW PRE-SCHOOL
Year ended 31 July 2025
Receipts and Payments Account

	Note	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Receipts					
Council funding, fees and vouchers	2	7,411	19,874	27,285	30,181
Donations, fundraising and sundry income	3	386	-	386	2,778
Interest received		219	-	219	219
Gross income		8,016	19,874	27,890	33,178
Payments					
Charitable activities	4	6,544	32,132	38,676	39,753
Governance costs	5	3,803	-	3,803	3,899
Total payments		10,347	32,132	42,479	43,652
Net receipts/(payments)		(2,331)	(12,258)	(14,589)	-10,474
Cash funds at 1 August 2024		74,991	-	74,991	85,465
Transfer between funds		(12,258)	12,258	-	-
Cash funds at 31 July 2025	8,9	60,402	0	60,402	74,991

RAINOW PRE-SCHOOL
Year ended 31 July 2025
Notes to the accounts

1 Accounting convention

The accounts have been prepared on a cash basis following the guidance provided by The Charity Commission for England and Wales for the completion of a receipts and payments account. Additional information is provided with respect to debtors, creditors and accruals at the year end to give a better understanding of the types of assets controlled by the trustees and any material liabilities that may need to be met from the funds.

2 Incoming resources

	2025	2024
	£	£
East Cheshire Council	19,874	20,580
Fees and Vouchers	7,411	9,601
	27,285	30,181

3 Fundraising income

	2025	2024
	£	£
Lunch club		
Gifts Galore xmas event	-	1,365
Flower arranging event	-	450
Fell race drinks and cake stall	186	763
Fell race donation	200	200
	386	2,778

4 Charitable activities

	2025	2024
	£	£
Wages costs	31,816	31,526
Pension costs	316	677
Rent	4,785	5,117
Refreshments	-	88
Materials and daily activities	1,599	1,756
Equipment	160	
Meetings, parties and presents	-	314
Fundraising expenses	-	275
	38,676	39,753

5 Governance costs

	2025	2024
	£	£
Payroll preparation costs	643	1,296
Accountancy	2,232	1,140
Insurance	650	439
Registration and inspection fees	50	250
Stationery and photocopying	-	285
Training	-	95
Subscriptions	-	192
Advertising	228	202
	3,803	3,899

RAINOW PRE-SCHOOL
Year ended 31 July 2025
Notes to the accounts

6 Debtors - for information

	2025	2024
	£	£
PAYE and employer allowance	1,048	716
	1,048.0	716.0

7 Creditors - for information

	2025	2024
	£	£
Wages and PAYE due	2,453	2,548
Wages and PAYE due - August holiday pay		3,555
Rent	1,680	1,675
Accountancy including payroll costs	2,400	304
Pension		51
	6,533	8,133

8 Unrestricted Funds

	2025	2024
	£	£
Balance at 1 August 2024	74,991	85,180
Surplus for year	-2,331	1,149
Transfer to restricted fund	-12,258	-11,338
Balance at 31 July 2025	60,402	74,991

The unrestricted fund represents the free funds of the charity which are not designated for particular use.

9 Restricted Funds

	2024	2023
	£	£
Balance at 1 August 2024	0	-
Surplus/(Defecit) for year	-12,258	0
Transfer from unrestricted	12,258	-
Balance at 31 July 2025	0	0

The restricted funds relate to the shortfall of the wages paid out to staff and the amounts that were able to be reclaimed from Cheshire East Council.