

Registered Charity No: 1045977

**DAISY HILL PRE SCHOOL PLAYGROUP
ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2020**

**EKW GROUP
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ**

**DAISY HILL PRE SCHOOL PLAYGROUP
FOR THE YEAR ENDED 31 JULY 2020**

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DAISY HILL PRE SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DAISY HILL PRE SCHOOL PLAYGROUP FOR THE YEAR ENDED 31 JULY 2020

I report on the accounts of Daisy Hill Pre School Playgroup for the year ended 31 July 2020, which are set out on pages 5-7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the act"). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5)(b) of the Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An independent 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 such matters. The procedures undertaken do not provide all evidence that would be required under an audit, and consequently no audit opinion is expressed on the accounts for the year ended 31 July 2020.

Independent examiner's statement

I have completed my examination and can confirm that, no material matters have come to my attention which give me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the 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.

Sara Brassington FCCA
28 May 2021

EKW Group
1 Pavilion Square
Cricketers Way
Bolton
BL5 3AJ

DAISY HILL PRE SCHOOL PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2020

AIMS AND OBJECTIVES

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;

(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

REVIEW OF THE YEAR & GOING CONCERN

The year ended 31 July 2020 was again a challenging year for the charity especially due to Covid-19. A small surplus has been recorded for this year but the government and general income for attendance fees was lower due to lockdowns. The reduction in incoming funds was offset by control over the costs and tightening back where able. The cash reserves have improved which is due to government grants that were provided. The Trustees are very pleased with the way the charity has been able to overcome a difficult year and are satisfied that it has access to more than enough funds to continue to operate and fulfil its objectives for at least 12 months from signing the balance sheet.

ACHIEVEMENTS AND FUTURE DEVELOPMENTS

The charity held its annual Christmas fundraiser week which once again was well supported. During the week there were many sponsored activities that took place including a dance off, penalty shoot-outs, singing in Sainsbury's, a raffle as well as a tea and coffee morning with a nativity performance in the church hall. The event raised just over £1,100 which the Trustees were very pleased with.

The pre-school closed on 20th March 2020 for lockdown and did not re-open as the parents did not wish their children to come back during the summer term despite the government allowing them to re-open. The trustees are very proud of the way they staff, parents and children have responded to the challenges of this year.

Before the Covid-19 restrictions, the charity continued to work with Football 1st Academy to provide football coaching for the children on a weekly basis up to the end of February 2020. It is pleasing to see that this benefited the physical development of the children. Despite the scheme not being able to operate weekly at the pre-school, in order to continue benefiting the children, the staff volunteered to create a YouTube channel with their newly designed logo and new name 'Brighter Bunnies', with over 100 educational videos, including fitness, singing and story time. They also set up a WhatsApp parents group which enabled them to continue to support and keep in touch with parents and children. The charity also carried out assessments and individual learning planners for all children along with providing resources to support parents with home learning.

DAISY HILL PRE SCHOOL PLAYGROUP

TRUSTEES' REPORT CONTINUED FOR THE YEAR ENDED 31 JULY 2020

Last year the charity started a mother, baby and toddler group on Wednesday afternoons to let people in the area know where it is and to help recruit new children. This was well attended with some families attending every week. The Trustees continued the group up to the end of February 2020.

As part of their commitment to employer's personal growth and development they have received several training courses over the year to strengthen and enhance their skills and development. They also employed a staff member with the inclusive funding from the local authority to support their children with special educational needs.

The Pre-School's future at their current premises was unsustainable in the long term due to the Covid pandemic and the uncertainty of the future of the church so they have relocated to a nearby building which was used until very recently as a kids before and after school and holiday club which is in a much more prominent location in the town and next door to a local primary school. The trustees are hopeful that the new location combined with rebranding and renaming the Pre School to "Brighter Bunnies" will attract more new children and families. The Pre School has looked to mitigate an operational risk by relocating to the new premises under a 5 year lease.

FUNDING AND RESERVES POLICY

The main sources of funding comes from attendance fees and from the government which is restricted funds. This year the charity also received HMRC furlough grant income of £7,726 for payments of furloughed staff wages. The government income is the only restricted income.

The charity sets a budget each year based on the number of children who are signed up for the sessions beginning in September, after the summer holidays. These budgets are assessed and monitored at the regular Trustee meetings and any shortfalls in funding identified. Where funding shortfalls are evident, the Trustees endeavour to obtain new sources of funding to bridge the gap.

The charity aims to keep cash reserves equivalent to a minimum of 3 month's expenditure. The Trustees consider this to be a prudent and adequate policy based on their knowledge of the charity. At the year end, cash balances represented between 3 and 4 months' worth of expenditure. All funds in the charity bank account at the year-end were unrestricted and are available for general charitable activities. The reserves policy is monitored on a regular basis to ensure that the charity has enough reserves to continue to operate and fulfil its objectives.

COVID-19

The Covid-19 virus has made a big impact on the charity, however they have made the necessary adjustments in order to overcome the challenges and changes needed. It has in fact helped them achieve projects they may not have completed before, such as creating a YouTube channel for the children and parents who will be able to benefit even when the restrictions are eased. The trustees remain cautious following the guidelines in order to keep the children and staff safe in the school premises. The Pre School management were also able to secure the finances of the charity by negotiating significant rent reductions, undertaking fundraising; and investing in making the Pre School environment Covid safe, through providing new cleaning tools, resources and implementing new procedures.

**DAISY HILL PRE SCHOOL PLAYGROUP
TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 31 JULY 2020**

CONSTITUTION AND GOVERNANCE

The Charity is governed in accordance with the Model Pre-school Constitution 2011 adopted by the Pre-school Learning Alliance dated 2 August 2016.

Trustees are personally recruited at the AGM as required and are appointed in accordance with the constitution. The Trustees meet a minimum of 3 times per annum including a virtual meeting in May 2020. As well as at the AGM to discuss the charity's day to day performance, deal with any issues and ensure it continues to achieve its stated objectives.

Training for Trustees is available through the Pre-School Alliance and this is reviewed annually to ensure the Trustees' training needs are met and they have the up to date skills and knowledge to fulfil their role.

In setting the Charity's policy and planning its activities, the Trustees have considered the Charity Commission's general guidance on public benefit.

The accounts have been drawn up on a receipts and payments basis which is consistent with the previous year.

This report was approved by the Trustees on 28 May 2021 and signed on their behalf by Debra Parr (Chair Person and nominated person for Ofsted)

Debra Parr
Trustee

Trustees Elected:

- Mr Christopher David Houghton (Treasurer)**
- Mr Christopher Richard Hickey (Committee member)**
- Mrs Audrey Ashton (Committee member)**
- Margaret Johnson (Committee member)**
- Mrs Sandra Simm (Secretary)**
- Ms Debra Parr (Chair & nominated person for Ofsted)**

Bankers: Lloyds Bank, Westhoughton, Bolton

Charity Registration Number: 1045977

Principal Address: Westhoughton United Reformed Church
Leigh Road
Westhoughton
Bolton
BL5 2JE

**DAISY HILL PRE SCHOOL PLAYGROUP
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2020**

	2020 Un-restricted £	2020 Restricted	2020 Total £	2019 Total £
INCOME RECEIPTS				
General Charitable Activities				
Attendance fees	6,459	-	6,459	13,518
Registration fees	330	-	330	510
Government funding	-	31,230	31,230	25,826
Uniform	125	-	125	92
Football	533	-	533	639
Christmas cards & leavers party	315	-	315	345
Photos	74	-	74	143
Mother & baby group	296	-	296	284
Big Lottery grant	-	-	-	5,420
HMRC - CJRS	7,726	-	7,726	-
Fundraising				
Christmas Fayre	1,133	-	1,133	1,108
Other	3,874	-	3,874	1,154
Investment				
Bank interest received	8	-	8	-
Total Income Receipts	<u>20,873</u>	<u>31,230</u>	<u>52,103</u>	<u>49,039</u>
EXPENDITURE PAYMENTS				
Purchases	3,295	-	3,295	5,247
Wages and salaries	7,333	29,845	37,178	38,325
- Specific staff funding	-	1,385	1,385	-
Pensions	982	-	982	-
Staff training	594	-	594	-
Rent	1,710	-	1,710	8,613
Insurance	619	-	619	611
Repairs	450	-	450	1,888
Printing, postage & stationery	1,192	-	1,192	1,189
Cleaning	94	-	94	131
Travel & subsistence	150	-	150	145
Advertising	255	-	255	937
Accountancy	852	-	852	-
Sundry	564	-	564	1,128
Charitable donations	60	-	60	-
Total Expenditure Payments	<u>18,150</u>	<u>31,230</u>	<u>49,380</u>	<u>58,214</u>
Net Surplus/(Deficit)	<u>2,723</u>	=	<u>2,723</u>	<u>(9,175)</u>

The notes on page 7 form part of the accounts

**DAISY HILL PRE SCHOOL PLAYGROUP
STATEMENT OF ASSETS
AS AT 31 JULY 2020**

		2020 £	2019 £
Accumulated fund at 1 August 2019	Note	20,216	29,391
Surplus/(deficit) of receipts and payments		<u>2,723</u>	<u>(9,175)</u>
Accumulated fund at 31 July 2020	3	<u>22,939</u>	<u>20,216</u>
REPRESENTED BY:			
Fixed Assets		9,965	9,965
Cash and bank balances		12,974	10,251
Total assets at 31 July 2020		<u>22,939</u>	<u>20,216</u>

The notes on page 7 form part of the accounts

DAISY HILL PRE SCHOOL PLAYGROUP

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2020**

1. The accounts have been recorded and prepared on the receipts and payments basis.
2. For the purpose of presenting these accounts to the Charities Commission, they will be examined by a qualified external accountant who is independent from the Charity and the Trustees.
3. The charity's closing funds at 31 July 2020 are all unrestricted, with all of the incoming restricted income having been spent during the year.