

**ST THOMAS PRE-SCHOOL**  
(formerly St Thomas's Playgroup)

**ANNUAL FINANCIAL STATEMENTS**

**YEAR ENDED 31 March 2023**

**REGISTERED CHARITY : 1001044**

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**ST THOMAS PRE-SCHOOL**

(formerly St Thomas's Playgroup)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF ST THOMAS PRE-SCHOOL**

I have examined the accounts of St Thomas Pre-School for the period ended 31<sup>st</sup> March 2023, which are set out on pages 2 to 6.

**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 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to : examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether particular matters have come to my attention.

**BASIS OF EXAMINER'S REPORT**

My 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 the 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.

**EXAMINERS'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 respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Phil Gellhorn



10 Herrick Road  
London N5 2JX

**ST THOMAS PRE-SCHOOL Charity : 1001044**

(formerly St Thomas's Playgroup)

**STATEMENT OF FINANCIAL ACTIVITIES : YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds	Restricted Funds	Totals 2023	Totals 2022
		£	£	£	£
<b>Incoming Resources</b>					
<i>Incoming Resources from generated funds:-</i>					
Grants	2	55,841	-	55,841	79,971
Parents' Fees		77,977	-	77,977	76,940
Fundraised Income & Donations		1,390	-	1,390	1,107
Parents' contributions to Outings		150	-	150	-
Other income		794	-	794	-
Bank interest		58	-	58	4
<b>Total Incoming Resources</b>		<b>136,210</b>	<b>-</b>	<b>136,210</b>	<b>158,022</b>
<b>Resources Expended</b>					
Cost of Generating Funds		-	-	-	-
<b>Net Incoming Resources Available for Charitable Application</b>		<b>136,210</b>	<b>-</b>	<b>136,210</b>	<b>158,022</b>
<b>Charitable Expenditure</b>					
<i>Cost Of Activities In Furtherance Of The Objects Of The Charity</i>					
Wages & N.I.	3	117,433	-	117,433	134,558
Rent		14,303	-	14,303	13,020
Children's activity costs	4	10,424	-	10,424	10,957
Managing & Administration	5	10,490	-	10,490	37,384
<b>Total Charitable Expenditure &amp; Total Resources Expended</b>		<b>152,650</b>	<b>-</b>	<b>152,650</b>	<b>195,919</b>
<b>Net Incoming/(Outgoing) Resources</b>		<b>(16,440)</b>	<b>-</b>	<b>(16,440)</b>	<b>(37,897)</b>
<b>Fund Balances Brought Forward</b>		<b>50,777</b>	<b>-</b>	<b>50,777</b>	<b>88,674</b>
<b>Fund Balances Carried Forward</b>		<b>34,337</b>	<b>-</b>	<b>34,337</b>	<b>50,777</b>

**ST THOMAS PRE-SCHOOL Charity : 1001044**  
(formerly St Thomas's Playgroup)

**Balance Sheet**  
**For the Year End 31st March 2023**

	Notes	2023 £	2022 £
<b>ASSETS</b>			
Debtors	7	40,439	-
Petty Cash		40	40
Cash at Bank		800	59,133
		<u>41,279</u>	<u>59,173</u>
<b>LIABILITIES</b>			
Creditors : Due Within One Year	6	(6,942)	(8,396)
<b>TOTAL NET ASSETS</b>		<b>34,337</b>	<b>50,777</b>
<b>FUNDS</b>			
Unrestricted Funds		34,337	50,777
Restricted Funds		-	-
<b>TOTAL FUNDS</b>		<b>34,337</b>	<b>50,777</b>

These accounts were approved by the Trustees :

Trustee :

Date :

Trustee :

Date

The notes on the following pages form part of the accounts.

**ST THOMAS PRE-SCHOOL Charity : 1001044**

(formerly St Thomas's Playgroup)

**NOTES TO THE ACCOUNTS : YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies**

The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in the Statement of Recommended Practice.

Restricted income received by the charity is accounted for separately as restricted funds and used for the purposes specified by the donor.

Grants and donations of a revenue nature are credited to income in the period to which they relate.  
Expenditure is included on an accruals basis

	<b>2023</b>	<b><u>Restated</u></b> <b>2022</b>
	<b>£</b>	<b>£</b>
<b><u>2. Grants</u></b>		
LBI - EYNFF three/four year olds	37,381	47,535
LBI - Two year old funding	2,790	9,886
LBI - Grant aid	4,333	4,333
LBI - Special Educational Needs	9,671	4,015
LBI - Deprivation grant	-	2,582
LBI - Early years pupil premium	1,666	620
LBI - Other grants	-	11,000
<b>Total Grants</b>	<b>55,841</b>	<b>79,971</b>

**3. Staff Costs**

Salaries & Wages	111,789	126,501
Employer National Insurance contributions	2,949	4,751
Employer pension contributions	2,695	3,306
<b>Total Staff costs</b>	<b>117,433</b>	<b>134,558</b>

The average number of employees during the year was six (2022: six).



**ST THOMAS'S PRE-SCHOOL Charity : 1001044**

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**NOTES TO THE ACCOUNTS : YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b><u>4.Children's activity costs</u></b>		
Toys & Equipment	3,517	5,845
Food & Drinks	4,106	3,710
Outings & Activities	2,801	1,402
<b>Total Support costs</b>	<b>10,424</b>	<b>10,957</b>

**5.Managing & Administration**

Payroll Service	1,320	720
Telephones	1,185	1,181
Training Courses	506	1,425
Staff Recruitment	925	957
Accountancy	1,175	875
Professional & insurance	3,379	3,851
Equipment,stationery & office costs	1,153	4,441
Repairs & Renovations	910	23,934
Bank charges	(63)	-
<b>Total Managing &amp; Admin</b>	<b>10,490</b>	<b>37,384</b>

**6.Creditors**

Deposit income	5,200	5,200
Accruals	1,742	875
HMRC : PAYE & National Insurance	-	2,106
Trade creditors	-	215
<b>Total Creditors</b>	<b>6,942</b>	<b>8,396</b>

**ST THOMAS'S PRE-SCHOOL Charity : 1001044**  
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**NOTES TO THE ACCOUNTS : YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b><u>7. Debtors</u></b>		
Due from St Thomas Pre-School CIO	40,439	-
<b>Total Debtors</b>	<b>40,439</b>	<b>0</b>

**8. Subsequent events**

During the new financial year commencing 1st April 2023 the charity changed its name from St Thomas's Playgroup to St Thomas Pre-school. The charity changed its name to align itself with its associated charity St Thomas Pre-School (CIO) (charity registration 1168133). The intention is for this charity to transfer its assets to the CIO charity once all regulatory approvals have been met. Ofsted have now approved St Thomas Pre-School (CIO) for professional practice and the intention is to transfer all assets to St Thomas Pre-School (CIO ) by 31 March 2024.