



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
St Augustine of Canterbury Nursery Playgroup

**On accounts for the year  
ended**

31<sup>st</sup> July 2025

**Charity no  
(if any)**

1017420

**Set out on pages**

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> 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 2011 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 (other than that disclosed below \*) 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.

**Signed:**

**Date:**

15/01/2026

**Name:**

SUSIE MCKAY

**Relevant professional  
qualification(s) or body  
(if any):**

Address:

7 MEADOWCROFT
DOWNEND
BRISTOL BS16 6DJ.

**Section B**

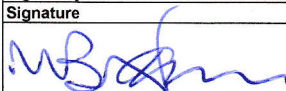

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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St Augustine of Canterbury Preschool  
Charity No 1017420  
Receipts & Payments Accounts  
For Year 01/08//2024 - 31/07/2025

RECEIPTS			Unrestricted Funds	Restricted Funds	2024/25		Unrestricted Funds	Restricted Funds	2023/24
Fees			14366		14366	✓	25919		25919
Grants			90288	2624	92912	✓	79325	4299	83624
Fundraising			2399		2399	✓	3039		3039
Milk			547		547	✓	598		598
Sweatshirts			0		0	✓	148		148
Snacks			535		535	✓	576		576
Sundries			0		0	✓	0		0
Interest			812		812	✓	862		862
<b>TOTAL</b>			<b>108947</b>	<b>2624</b>	<b>111571</b>	✓	<b>110467</b>	<b>4299</b>	<b>114766</b>
<b>PAYMENTS</b>									
Salaries			82255	2096	84351	✓	71895	3503	75412
Tax & NI			3597		3597	✓	1603		1603
Pensions			2637		2637	✓	2027		2027
Maintenance			2878		2878	✓	2083		2083
Rent			4180		4180	✓	4180		4180
Milk			547		547	✓	598		598
Consumables			1161		1161	✓	1179		1179
Crafts & Activities			1076	560	1636	✓	1371	610	1966
Equipment from Fundraising			421		421	✓	0		0
Training			1213		1213	✓	451	107	558
Fundraising			220		220	✓	207		207
Sundries			382		382	✓	298		298
Kids Sweatshirts			82		82	✓	254		254
Adult Sweatshirts			0		0	✓	390		390
Admin			3166		3166	✓	3152		3152
Snacks			422		422	✓	451		451
<b>TOTAL</b>			<b>104237</b>	<b>2656</b>	<b>106893</b>	✓	<b>90139</b>	<b>4220</b>	<b>94358</b>
<b>NET RECEIPTS/PAYMENTS</b>					<b>4678</b>	✓			<b>20408</b>
<b>CASH FUNDS RAISED 2023 - 2024</b>					<b>65830</b>	✓			<b>45422</b>
<b>CASH FUNDS RAISED 2024 - 2025</b>					<b>70508</b>	✓			<b>65830</b>
<b>STATEMENT OF ASSETS &amp; LIABILITIES as at 31/07/2025</b>									
<b>Cash Funds:</b>			<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024/25</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023/24</b>
Lloyds Current Account			7184	357	7541	✓	8707	389	9096
Lloyds Refurbishment Account			40858		40858	✓	25490		25490
Lloyds 30 Day Notice Account			0	0	0	✓	20394		20394
Lloyds Reserve Accounts			22109		22109	✓	10850		10850
<b>TOTAL</b>			<b>70151</b>	<b>357</b>	<b>70508</b>	✓	<b>65441</b>	<b>389</b>	<b>65830</b>
<b>Signed by 2 Trustees on Behalf of all Trustees</b>									
<b>Signature</b>	<b>Name</b>	<b>Date</b>							
	Mike Norris	13/8/2025							
	JANINE MCCANN	13.8.2025							

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## **Notes – 2024/25 St Augustine of Canterbury Preschool Pre-School Accounts**

- Unrestricted funds are funds received by the Preschool to further its objectives. These will come from the following sources: fees earned, LEA (Local Education Authority) grants, general donations or simple fund-raising activities
- Restricted funds on the other hand are funds which have to be used for the purpose for which they were given. For 2024/25 school year, restricted funds received amounted to £2,624 which was broken down as £1,350 for EYPP (Early Years Pupil Premium) & £1,274 for Inclusion Funding to help with Special Educational Needs for specific children at the Preschool. The Preschool spent a total of £2,656 of restricted funds during the year, leaving a sum of £357 still in our accounts which remain set aside for restricted purposes
- For the 12 months to end of July 2025, total income (inc Restricted Funds) amounted to £111,571 & expenditure £106,893, leaving an overall surplus of £4,678, following on from last year's surplus of £20,408
- Income was down a disappointing 2.8% on the previous year (£3,195) & reflective of the fact our occupation levels were not as good as for the same period last year. While Grant Income was actually up £9,300 our Fees Income was down £11,500 & these significant changes are down to the new 2 year old funding introduced by the Government last September, where more sessions are being booked using grant funding but less sessions booked by parents paying fees
- With income levels down, unfortunately Expenditure has moved in the opposite direction with a rise of £12,535 or 13.3%. The majority of this is down to the increase in Staffing costs which rose by £11,500 as a result of an extra member of staff being employed & increases in the MLW
- Staff bonuses for the year have yet to be agreed and distributed and will therefore be paid out of monies from 2025/26 school year

### **Fees/Grants**

- The Preschool can potentially receive several different types of grant from the LEA – Inclusion Funding & EYPP Funding (as previously mentioned), but also deprived 3-4 years old funding & deprived 2 years old funding. There is not expected to be any changes made to these by South Gloucestershire Council for the year ahead
- The Preschool also charges parents of children attending for any sessions attended above and beyond that not covered by the grant system. There are 2 different fees – 2 years old fees & 3-4 years old fees. These fees have been increased from the previous year, and the Preschool will increase again in Sept 2025. At the end of the financial year ending July 2025, there were no unpaid fees.

### **Fundraising**

For 2024/25 school year, a total of £2,399 was raised & although lower than 2023/24 are still welcome funds to our income stream. It is intended that most of these funds will go towards the purchase of activities/maintenance for the Preschool, enabling the children to advance their individual education. The majority of this income source comes from our Xmas & Summer Events & we are also now receiving a quarterly payment from Easyfundraising, where retailers will donate certain percentages of online purchases spent with them

### **Interest/Transfers**

- The gradual deterioration in market interest rates over the past 12 months has resulted in a small decrease in interest income for the year to £812. Expected future falls in the interest rate are likely to see this income stream continue to fall in the next 12 months
- 3 transfers totalling £37,500 were made from the current account to our savings accounts during the year, where we noticed large balances being maintained on the current account earning no interest. 7 transfers totalling £32,000 were then transferred back to the current account to help meet our cashflow requirements
- In addition, a further transfer totalling £79 was transferred from Reserves Account to the Current Account to cover SSP payments for members of staff off work due to illness

### **Ownership of Preschool Building**

- The possibility of owning our own building in the future has moved forward during the past 12 months & we are now simply awaiting the legal paperwork from solicitors to move this proposal forward
- This has necessitated transferring the entity of the Preschool from an Unincorporated Charity into a Charitable Incorporated Organisation (CIO) because of the extra protections afforded to its Trustees when owning Property. We are merely awaiting an Ofsted visit to confirm we can begin to trade under the new entity which we hope will be early in the new Preschool year
- Initial Session Lists for the new Preschool year show numbers are a little down on last year, but with fewer staff also, do not think initially this will have a detrimental impact on our survival prospects