

# ST ANDREWS PRE-SCHOOL

England & Wales · Charity number 1022398

## Details

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Other names	ST ANDREW'S ROAD PLAYGROUP, ST ANDREWS PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1993-06-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	St Andrews Road Bridport Dorset DT6 3BJ
Phone	01308458151
Email	<a href="mailto:standrewspreschooldt6@gmail.com">standrewspreschooldt6@gmail.com</a>
Website	<a href="http://www.standrews-preschool.org.uk/">http://www.standrews-preschool.org.uk/</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** The charity's activity is the running of St Andrews Pre-School. We offer high quality care of young children from the age of 2 until they start school. We are a community based group who enhance the development and education of the children through carefully planned play programmes in a safe, secure and stimulating environment.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£162,394	£141,301	-	-
2023-08-31	£133,339	£123,130	-	-
2022-08-31	£123,207	£109,673	-	-
2021-08-31	£118,471	£112,505	-	-
2020-08-31	£115,876	£104,369	-	-

## Trustees

Name	Role	Appointed
<b>Claire Keepax</b>	Chair	2025-06-06
Gitte Mowatt		2018-03-22
Jade Lambe		2026-02-26
Katie Maidment		2026-02-26
Samantha Mowatt		2017-01-19
Sarah Best		2026-02-26

**ST ANDREWS PRE-SCHOOL**

England & Wales - Charity number 1022398

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# Accounts

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## ST ANDREWS PRE-SCHOOL TRUSTEES' ANNUAL REPORT

The Trustees present their annual report and unaudited financial statements for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014.

### **Structure, governance and management**

St Andrews Pre-School is an unincorporated charity committee run pre-school. The charity was originally set up in 1975 and adopted The Pre-School Learning Alliance Model Constitution 2011 at the Extraordinary General Meeting in April 2017.

The daily responsibilities of the Pre-School are overseen by the Pre-School Leader, Mrs G Mowatt with guidance from the members of the Management Committee. The Management Committee, made up of Trustees, meet approximately Bi-monthly to address any matters relating to the management of the Pre-School.

### **Objectives and activities**

The charity's objectives 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:

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;

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;

instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's objective, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that objective.

### **Achievements and financial performance**

The Pre-School has continued to thrive and be a valuable asset to the local community. Thanks to the dedicated Manager and staff who ensure that the pre-school runs as effectively as possible. Thanks also to the Committee Members, parents and volunteers for giving up their time freely, organising fundraising events and supporting Pre-school activities.

Income:

Overall income rose by 21.8% in the year. Fee income increased by 22% at the expected level, Fundraising and grant income was up 18%.

Expenditure:

Employment costs increased by 18.7% on the previous year. Other direct costs decreased by 7.1%.

Overheads decreased overall by 4.5%, mainly due to the Utilities increase in the previous year. We expect overheads to increase and further increases in Staff costs for the forthcoming year. The Pre-School is mindful of any further wage increases to ensure staff retention and keeping the services viable. Furthermore, any items and services purchased are sourced as reasonably priced as possible, whilst bearing in mind their durability.

ST ANDREWS PRE-SCHOOL  
TRUSTEES' ANNUAL REPORT

The Pre-School continues to work closely with the Local Authorities and supports families and children with a wide range of needs. In line with Ofsted regulations, staff have accessed online training, keeping abreast of changes in legislation, practices and new safeguarding measures. Training has also been undertaken to ensure renewal of certificates held, maintaining the rolling programme of staff qualifications.

Despite an increase in direct costs, modest savings in other areas and a rise in income have contributed to a higher surplus generated by the Pre-School. For the year, the surplus totals £21,093 (2023 = £10,209). The cash funds generated have been retained with cash funds at the year end.

**Reserves Policy**

The finances of The Pre-School are reliant on voluntary fundraising and the number of children enrolled in each year. However, The Pre-School has no contractual commitments or obligations beyond the notice period applicable to the staff. Therefore, it is the policy of the Pre-school to maintain unrestricted funds, which are the free reserves of The Pre-School, at a minimum level equal to three months' employment costs. This equates to approximately £30,000. Unrestricted funds were maintained at this level throughout the year.

**Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently to observe the methods and principles in the Charities SORP (FRS 102);

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 10 June 2025 signed on their behalf by:

Samantha Mowatt  
Trustee

**Registered Charity No: 1022398**

**St Andrews Pre-School**

**Accounts  
31 August 2024**

**St Andrews Pre-School  
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**St Andrews Pre-School**

**Approval statement**

We approve the accounts for the year ended 31 August 2024 which comprise of the Income and Expenditure Account, the Balance Sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Donovan Atyeo with all information and explanations necessary for their compilation.

..... **Treasurer**

..... **Chairperson**

..... **Date**

**St Andrews Pre-School**

**Accountants' report on the unaudited accounts  
to St Andrews Pre-School**

You have approved the accounts for the year ended 31 August 2024 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.



Donovan Atyeo  
Accountancy & Taxation Services

Unit 4, Hounsell Building  
North Mills Trading Estate  
Bridport  
Dorset  
DT6 3BE

14 May 2025

**St Andrews Pre-School  
Income and Expenditure Account  
for the year ended 31 August 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	162,394	133,339
Direct costs	120,985	103,527
	<u>41,409</u>	<u>29,812</u>
<b>Expenses</b>		
Other wages, salaries and other staff costs	3,150	1,633
Car, van and travel expenses	48	-
Rent, rates, power and insurance costs	11,992	13,009
Repairs and renewals of property and equipment	273	558
Telephone, fax, stationery and other office costs	621	458
Accountancy, legal and other professional fees	1,574	1,687
Depreciation and loss/(profit) on sale	1,335	1,285
Other business expenses	1,323	973
	<u>20,316</u>	<u>19,603</u>
<b>Surplus for the year</b>	<u>21,093</u>	<u>10,209</u>

**St Andrews Pre-School  
Balance Sheet  
as at 31 August 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	3	7,571	5,560
<b>Current assets</b>			
Stock and work in progress	56	87	
Bank - current account	94,900	78,307	
Bank - deposit account	30,817	30,393	
Bank - fundraising account	23,290	24,006	
Cash in hand	76	145	
Other current assets and prepayments	17	763	
	<u>149,156</u>	<u>133,701</u>	
<b>Current liabilities</b>			
Receipts-in-advance	13,674	17,229	
Other liabilities and accruals	5,536	5,608	
	<u>19,210</u>	<u>22,837</u>	
<b>Net current assets</b>		129,946	110,864
<b>Net assets</b>		<u>137,517</u>	<u>116,424</u>
<b>Capital account</b>			
Surplus brought forward		116,424	106,215
Surplus for the year		21,093	10,209
		<u>137,517</u>	<u>116,424</u>

**St Andrews Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**2 Income and expenditure account analysis**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees received	20,052	22,569
Government fees	137,091	106,219
Fundraising	2,332	2,343
Sales of clothing, tea towels etc	186	165
Interest	424	240
Grants receivable	1,499	900
Milk	810	903
	<u>162,394</u>	<u>133,339</u>
<b>Direct costs</b>		
Purchases for resale	193	117
Decrease/(increase) in stocks	31	(35)
Wages and salaries	117,708	99,999
Activities and experience costs	360	700
Consumables	2,693	2,746
	<u>120,985</u>	<u>103,527</u>
<b>Other wages, salaries and other staff costs</b>		
Pensions	1,967	1,573
Employer's NI	875	-
Staff clothing costs	223	60
Staff training and welfare	85	-
	<u>3,150</u>	<u>1,633</u>
<b>Car, van and travel expenses</b>		
Travel and subsistence	<u>48</u>	<u>-</u>
<b>Rent, rates, power and insurance costs</b>		
Water rates	95	2,110
Light, heat and power	5,742	5,311
Insurance	1,437	1,365
Cleaning	4,718	4,223
	<u>11,992</u>	<u>13,009</u>
<b>Repairs and renewals of property and equipment</b>		
Repairs and maintenance	<u>273</u>	<u>558</u>
<b>Telephone, fax, stationery and other office costs</b>		
Telephone and internet	417	361
Postage, stationery and printing	204	97
	<u>621</u>	<u>458</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2024**

**Accountancy, legal and other professional fees**

Accountants fees	1,423	1,590
DBS and Ofsted fees	151	97
	<u>1,574</u>	<u>1,687</u>

**Depreciation and loss/(profit) on sale**

Depreciation	1,335	982
Loss on sale of fixed assets	-	303
	<u>1,335</u>	<u>1,285</u>

**Other business expenses**

Subscriptions	112	112
Sundry expenses	1,211	861
	<u>1,323</u>	<u>973</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2024**

**3 Plant, machinery and motor vehicles**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2023	6,542
Additions	<u>3,346</u>
At 31 August 2024	<u>9,888</u>
<b>Depreciation</b>	
At 1 September 2023	982
Charge for the year	<u>1,335</u>
At 31 August 2024	<u>2,317</u>
<b>Net book value</b>	
At 31 August 2024	<u>7,571</u>
At 31 August 2023	<u>5,560</u>



**Section A**

**Independent Examiner's Report**

<b>Report to the trustees</b>	St Andrews Pre-School (Bridport, Dorset)		
<b>On accounts for the year ended</b>	31 August 2024	<b>Charity no (if any)</b>	1022398
	<b>Set out on pages</b> 1 to 10 (inclusive)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2024**.

**Responsibilities and basis of report**

As the charity's trustees, 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 all 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:

- 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 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.

**Signed:**  **Date:** 14/05/2025

**Name:** D J Atyeo FMAAT

**Relevant professional qualification(s) or body (if any):** Fellow Member of the Association of Accounting Technicians

**Address:** Donovan Atyeo Limited – Accountancy & Taxation Services  
Unit 4 Hounsell Building, North Mills Trading Estate,  
Bridport, Dorset DT6 3BE

**ST ANDREWS PRE-SCHOOL**

England & Wales - Charity number 1022398

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# Accounts

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## ST ANDREWS PRE-SCHOOL TRUSTEES' ANNUAL REPORT

The Trustees present their annual report and unaudited financial statements for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014.

### **Structure, governance and management**

St Andrews Pre-School is an unincorporated charity committee run pre-school. The charity was originally set up in 1975 and adopted The Pre-School Learning Alliance Model Constitution 2011 at the Extraordinary General Meeting in April 2017.

The daily responsibilities of the Pre-School are overseen by the Pre-School Leader, Mrs G Mowatt with guidance from the members of the Management Committee. The Management Committee, made up of Trustees, meet approximately Bi-monthly to address any matters relating to the management of the Pre-School.

### **Objectives and activities**

The charity's objectives 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:

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;

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;

instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's objective, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that objective.

### **Achievements and financial performance**

The Pre-School has continued to thrive and be a valuable asset to the local community. Thanks to the dedicated Manager and staff who ensure that the pre-school runs as effectively as possible. Thanks also to the Committee Members, parents and volunteers for giving up their time freely, organising fundraising events and supporting Pre-school activities.

Income:

Overall income rose by 8.2% in the year. Fee income increased by 9.1% at the expected level, Fundraising and grant income was down 25%.

Expenditure:

Employment costs increased by 3.25% on the previous year. Other direct costs rose by 17%.

Overheads increased overall by almost 60%, mainly due to the Utilities increasing by 118%. Other expenditure rose 27%. We expect Utility costs to stay high and further increases in Staff costs for the forthcoming year. The Pre-School is mindful of any further wage increases to ensure staff retention and keeping the services viable. Furthermore, any items and services purchased are sourced as reasonably priced as possible, whilst bearing in mind their durability.

ST ANDREWS PRE-SCHOOL  
TRUSTEES' ANNUAL REPORT

The Pre-School continues to work closely with the Local Authorities and supports families and children with a wide range of needs. In line with Ofsted regulations, staff have accessed online training, keeping abreast of changes in legislation, practices and new safeguarding measures. Training has also been undertaken to ensure renewal of certificates held, maintaining the rolling programme of staff qualifications.

Due to the increase in Income and increase in Expenditure, there was a decrease in the surplus currently showing generated by The Pre-School which for the year totals £10,209 (2022 = £13,534). The cash funds generated have been retained with cash funds at the year end.

**Reserves Policy**

The finances of The Pre-School are reliant on voluntary fundraising and the number of children enrolled in each year. However, The Pre-School has no contractual commitments or obligations beyond the notice period applicable to the staff. Therefore, it is the policy of the Pre-school to maintain unrestricted funds, which are the free reserves of The Pre-School, at a minimum level equal to three months' employment costs. This equates to approximately £30,000. Unrestricted funds were maintained at this level throughout the year.

**Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently to observe the methods and principles in the Charities SORP (FRS 102);

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 27 June 2024 signed on their behalf by:

Samantha Mowatt  
Trustee

**Registered Charity No: 1022398**

St Andrews Pre-School

Accounts  
31 August 2023

**St Andrews Pre-School  
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**St Andrews Pre-School**

**Approval statement**

We approve the accounts for the year ended 31 August 2023 which comprise of the Income and Expenditure Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Donovan Atyeo with all information and explanations necessary for their compilation.

..... **Treasurer**

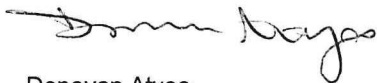
..... **Chairperson**

..... **Date**

**St Andrews Pre-School**

**Accountants' report on the unaudited accounts  
to St Andrews Pre-School**

You have approved the accounts for the year ended 31 August 2023 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.



Donovan Atyeo  
Accountancy & Taxation Services

Unit 4, Hounsell Building  
North Mills Trading Estate  
Bridport  
Dorset  
DT6 3BE

30 April 2024

**St Andrews Pre-School  
Income and Expenditure Account  
for the year ended 31 August 2023**

	<b>2023</b>
	<b>£</b>
<b>Income</b>	133,339
Direct costs	103,527
	<hr/>
	29,812
<b>Expenses</b>	
Wages, salaries and other staff costs	1,633
Rent, rates, power and insurance costs	13,009
Repairs and renewals of property and equipment	558
Telephone, internet, stationery and other office costs	458
Accountancy, legal and other professional fees	1,687
Depreciation and loss/(profit) on sale	1,285
Other business expenses	973
	<hr/>
	19,603
	<hr/>
<b>Surplus for the year</b>	<b>10,209</b>

**St Andrews Pre-School  
Balance Sheet  
as at 31 August 2023**

	Notes	2023 £
<b>Fixed assets</b>		
Equipment	3	5,560
<b>Current assets</b>		
Stock		87
Bank - current account		78,307
Bank - deposit account		30,393
Bank - fundraising account		24,006
Cash in hand		145
Debtors		763
		<u>133,701</u>
<b>Current liabilities</b>		
Receipts-in-advance		17,229
Other liabilities and accruals		5,608
		<u>22,837</u>
<b>Net current assets</b>		110,864
<b>Net assets</b>		<u>116,424</u>
<b>Capital account</b>		
Surplus brought forward		106,215
Surplus for the year		10,209
		<u>116,424</u>
Surplus carried forward		<u>116,424</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2023**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**2 Profit and loss account analysis**

	<b>2023</b>
	<b>£</b>
<b>Sales</b>	
Fees received	22,569
Government fees	106,219
Fundraising	2,343
Sales of clothing, tea towels etc	165
Interest	240
Grants receivable	900
Milk	903
	<u>133,339</u>
<b>Cost of sales</b>	
Purchases for resale	117
(Increase)/decrease in stocks	(35)
Wages and salaries	99,999
Activities and experience costs	700
Consumables	2,746
	<u>103,527</u>
<b>Wages, salaries and other staff costs</b>	
Pensions	1,573
Employer's NI	-
Staff clothing costs	60
Staff training and welfare	-
	<u>1,633</u>
<b>Rent, rates, power and insurance costs</b>	
Water rates	2,110
Light, heat and power	5,311
Insurance	1,365
Cleaning	4,223
	<u>13,009</u>
<b>Repairs and renewals of property and equipment</b>	
Repairs and maintenance	<u>558</u>
<b>Telephone, internet, stationery and other office costs</b>	
Telephone and internet	361
Postage, stationery and printing	97
	<u>458</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2023**

<b>Accountancy, legal and other professional fees</b>	
Accountants fees	1,590
DBS and Ofsted fees	97
	<u>1,687</u>
<b>Depreciation and loss/(profit) on sale</b>	
Depreciation	982
Loss on sale of fixed assets	303
	<u>1,285</u>
<b>Other business expenses</b>	
Subscriptions	112
Sundry expenses	861
	<u>973</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2023**

**3 Plant, machinery and motor vehicles**

	<b>Equipment</b>
	£
<b>Cost</b>	
At 1 September 2022	5,662
Additions	1,183
Disposals	<u>(303)</u>
At 31 August 2023	<u>6,542</u>
<b>Depreciation</b>	
Charge for the year	<u>982</u>
At 31 August 2023	<u>982</u>
<b>Net book value</b>	
At 31 August 2023	<u>5,560</u>
At 31 August 2022	<u>5,662</u>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

St Andrews Pre-School  
(Bridport, Dorset)

**On accounts for the year  
ended**

31 August 2023

**Charity no**

1022398

**Set out on pages**

1 to 10 (including this page)

**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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

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.

**Independent examiner's  
statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

**Signed:**

**Date:**

30/04/2024

**Name:**

Mr C M Donovan FMAAT

**Relevant professional  
qualification**

Fellow Member of the Association of Accounting Technicians

**Address:**

Donovan Atyeo Ltd – Accountancy & Taxation Services

Unit 4, Hounsell Building, North Mills Trading Estate

Bridport, Dorset, DT6 3BE

**ST ANDREWS PRE-SCHOOL**

England & Wales - Charity number 1022398

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# Accounts

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## ST ANDREWS PRE-SCHOOL TRUSTEES' ANNUAL REPORT

The Trustees present their annual report and unaudited financial statements for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014.

### **Structure, governance and management**

St Andrews Pre-School is an unincorporated charity committee run pre-school. The charity was originally set up in 1975 and adopted The Pre-School Learning Alliance Model Constitution 2011 at the Extraordinary General Meeting in April 2017.

The daily responsibilities of the Pre-School are overseen by the Pre-School Leader, Mrs G Mowatt with guidance from the members of the Management Committee. The Management Committee, made up of Trustees, meet approximately Bi-monthly to address any matters relating to the management of the Pre-School.

### **Objectives and activities**

The charity's objectives 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:

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;

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;

instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's objective, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that objective.

### **Achievements and financial performance**

The Pre-School has continued to thrive and be a valuable asset to the local community. Thanks to the dedicated Manager and staff who ensure that the pre-school runs as effectively as possible. Thanks also to the Committee Members, parents and volunteers for giving up their time freely, organising fundraising events and supporting Pre-school activities.

Income:

Overall income rose slightly in the year. Fees were maintained at the expected level, Fundraising income was down 37%.

Expenditure:

Employment costs decreased by 3% on the previous year due to a staff member being on maternity leave and the management of other staff hours resulting in less hours needing to be covered by a new employee. There will also be some holiday pay to be attributed to the year ended 2022, as this was carried over by the employee on Maternity Leave. Other expenditure remained fairly similar with notable modest increases in Staff Training due to a number of courses being on hold for the past few years due to Covid, Repairs and Maintenance and Utilities. We expect further increases in Utilities and Staff costs for the forthcoming year, The Pre-School is mindful of any further wage increases to ensure staff retention

ST ANDREWS PRE-SCHOOL  
TRUSTEES' ANNUAL REPORT

and keeping the services viable. Furthermore, any items and services purchased are sourced as reasonably priced as possible, whilst bearing in mind their durability.

The Pre-School continues to work closely with the Local Authorities and supports families and children with a wide range of needs. In line with Ofsted regulations, staff have accessed online training, keeping abreast of changes in legislation, practices and new safeguarding measures. Training has also been undertaken to ensure renewal of certificates held, maintaining the rolling programme of staff qualifications.

Due to the increase in Income and decrease in Staff costs, there was an uplift in the surplus currently showing generated by The Pre-School which for the year totals £13,534 (2021 - £5,966). The cash funds generated have been retained with cash funds at the year end.

### **Reserves Policy**

The finances of The Pre-School are reliant on voluntary fundraising and the number of children enrolled in each year. However, The Pre-School has no contractual commitments or obligations beyond the notice period applicable to the staff. Therefore, it is the policy of the Pre-school to maintain unrestricted funds, which are the free reserves of The Pre-School, at a minimum level equal to three months' employment costs. This equates to approximately £30,000. Unrestricted funds were maintained at this level throughout the year.

### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently to observe the methods and principles in the Charities SORP (FRS 102);

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 29 June 2023 signed on their behalf by:

Samantha Mowatt  
Trustee

**Registered Charity No: 1022398**

**St Andrews Pre-School**

**Accounts  
31 August 2022**

## St Andrews Pre-School Contents

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**St Andrews Pre-School**

**Approval statement**

We approve the accounts which comprise of the Income and Expenditure Account, the Balance Sheet and the related notes. We acknowledge our responsibilities for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Donovan Atyeo with all information and explanations necessary for their compilation.

..... **Treasurer**

..... **Chairperson**

..... **Date**

**St Andrews Pre-School**

**Accountants' report on the unaudited accounts  
to St Andrews Pre-School**

You have approved the accounts for the year ended 31 August 2022 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Donovan Atyeo  
Accountancy & Taxation Services

Unit 4, Hounsell Building  
North Mills Trading Estate  
Bridport  
Dorset  
DT6 3BE

23 June 2023

**St Andrews Pre-School  
Income and Expenditure Account  
for the year ended 31 August 2022**

	<b>2022</b>
	<b>£</b>
<b>Income</b>	123,207
Direct costs	94,912
	<hr/>
	28,295
<b>Expenses</b>	
Wages, salaries and other staff costs	3,503
Rent, rates, power and insurance costs	7,355
Repairs and renewals of property and equipment	820
Telephone, fax, stationery and other office costs	327
Accountancy, legal and other professional fees	1,231
Depreciation and loss/(profit) on sale	1,117
Other business expenses	408
	<hr/>
	14,761
<b>Surplus for the year</b>	<hr/> <b>13,534</b>

**St Andrews Pre-School  
Balance Sheet  
as at 31 August 2022**

	Notes	2022 £
<b>Fixed assets</b>		
Equipment	3	5,662
<b>Current assets</b>		
Stock		52
Bank - current account		68,050
Bank - deposit account		30,153
Bank - fundraising account		22,750
Cash in hand		3
Debtors		60
		<u>121,068</u>
<b>Current liabilities</b>		
Receipts-in-advance		12,672
Other liabilities and accruals		7,843
		<u>20,515</u>
<b>Net current assets</b>		100,553
<b>Net assets</b>		<u>106,215</u>
<b>Capital account</b>		
Surplus brought forward at 1 September 2021		92,681
Surplus for the year		13,534
Surplus carried forward at 31 August 2022		<u>106,215</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2022**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**2 Profit and loss account analysis**

	<b>2022</b>
	<b>£</b>
<b>Turnover</b>	
Fees received	19,976
Government fees	97,970
Fundraising	2,410
Sales of clothing, tea towels etc	141
Interest	99
Grants receivable	1,877
Milk	734
	<u>123,207</u>
<b>Direct costs</b>	
Purchases for resale	13
Decrease in stocks for resale	100
Wages and salaries	91,900
Activities and experience costs	400
Consumables	2,499
	<u>94,912</u>
<b>Wages, salaries and other staff costs</b>	
Pensions	1,440
Employer's NI	1,107
Staff clothing costs	48
Staff training and welfare	908
	<u>3,503</u>
<b>Rent, rates, power and insurance costs</b>	
Waters rates	314
Light, heat and power	2,387
Insurance	1,325
Cleaning	3,329
	<u>7,355</u>
<b>Repairs and renewals of property and equipment</b>	
Repairs and maintenance	<u>820</u>
<b>Telephone, fax, stationery and other office costs</b>	
Telephone and internet	260
Postage, stationery and printing	67
	<u>327</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2022**

**Accountancy, legal and other professional fees**

Accountants fees	1,121
DBS and Ofsted fees	110
	<u>1,231</u>

**Depreciation and loss/(profit) on sale**

Depreciation	999
Loss on sale of fixed assets	118
	<u>1,117</u>

**Other business expenses**

Subscriptions	109
Sundry expenses	299
	<u>408</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2022**

**3 Plant, machinery and motor vehicles**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2021	6,629
Additions	150
Disposals	<u>(118)</u>
At 31 August 2022	<u>6,661</u>
<b>Depreciation</b>	
Charge for the year	<u>999</u>
At 31 August 2022	<u>999</u>
<b>Net book value</b>	
At 31 August 2022	<u>5,662</u>
At 31 August 2021	<u>6,629</u>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

St Andrews Pre-School  
(Bridport, Dorset)

**On accounts for the year  
ended**

31 August 2022

**Charity no** 1022398

**Set out on pages**

1 to 10 (including this page)

**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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

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.

**Independent examiner's  
statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

**Signed:**

**Date:** 23/06/2023

**Name:**

Mr C M Donovan FMAAT

**Relevant professional  
qualification**

Fellow Member of the Association of Accounting Technicians

**Address:**

Donovan Atyeo Ltd – Accountancy & Taxation Services

Unit 4, Hounsell Building, North Mills Trading Estate

Bridport, Dorset, DT6 3BE

**ST ANDREWS PRE-SCHOOL**

England & Wales - Charity number 1022398

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# Accounts

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ST ANDREWS PRE-SCHOOL  
TRUSTEES' ANNUAL REPORT

**ST ANDREWS PRE-SCHOOL**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mrs T Cree (Chairperson) Ms Y Mowatt (Treasurer) Ms J Lambe ( Secretary) Mrs M Sage Mrs K Compton Mrs G Mowatt
<b>Charity number</b>	<b>1022398</b>
<b>Address</b>	<b>St Andrews Pre-school St Andrews Road Bridport DORSET DT6 3BJ</b>
<b>Accountants</b>	Donovan and Atyeo Limited Unit 4, Hounsell Building, North Mills Trading Estate, Bridport, DORSET DT6 3BE
<b>Bank</b>	TSB 18 West Street Bridport DORSET DT6 3QL

The Trustees present their annual report and unaudited financial statements for the year ended 31 August 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014.

### **Structure, governance and management**

St Andrews Pre-School is an unincorporated charity committee run pre-school. The charity was originally set up in 1975 and adopted The Pre-School Learning Alliance Model Constitution 2011 at the Extraordinary General Meeting in April 2017.

The daily responsibilities of the Pre-School are overseen by the Pre-School Leader, Mrs G Mowatt with guidance from the members of the Management Committee. The Management Committee, made up of Trustees, meet approximately Bi-monthly to address any matters relating to the management of the Pre-School.

### **Objectives and activities**

The charity's objectives 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:

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;

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;

Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's objective, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that objective.

St Andrew's Pre-School main objective is to continue to provide a safe and stimulating environment and to produce happy and confident children as they move on to the Foundation stage at school.

### **Achievements and financial performance**

The Pre-School has continued to thrive and be a valuable asset to the local community. Thanks to the

dedicated Manager and staff who ensure that the pre-school runs as effectively as possible. Thanks

also to the Committee Members, parents and volunteers for giving up their time freely, organising

fundraising events and supporting Pre-school activities.

Income:

Fees across the board declined in the year due to the Covid-19 Pandemic, and the subsequent temporary closure in from 23<sup>rd</sup> March - 31<sup>st</sup> May 2020. Income from other activities was also affected. Fortunately, the Pre-school were able to secure a government grant to lessen the impact of decline in income.

## ST ANDREWS PRE-SCHOOL TRUSTEES' ANNUAL REPORT

### Expenditure:

Overall expenditure has increased modestly. Pension costs have increased in line with regulator directives for auto enrolment. The Pre-School continues to source reasonably priced items and services, whilst bearing in mind their durability.

The Pre-School continues to work closely with the Local Authorities and supports families and children with a wide range of needs. In line with Ofsted regulations, staff have accessed online training, keeping abreast of changes in legislation, practices and new safeguarding measures. Training has also been undertaken to ensure renewal of certificates held, maintaining the rolling programme of staff qualifications.

Despite these difficult times, and with the support of the government grants and local community, the pre-school has generated a surplus for the year of £11,506 (2019 - £11,664). The cash funds generated have been retained with cash funds at the year end.

### **Reserves Policy**

The finances of the Pre-school are reliant on voluntary fundraising and the number of children

enrolled in each year. However, the Pre-school has no contractual commitments or obligations

beyond the notice period applicable to the staff. Therefore, it is the policy of the Pre-school to

maintain unrestricted funds, which are the free reserves of the Pre-school, at a minimum level equal

to three months' employment costs. This equates to approximately £30,000.

Unrestricted funds

were maintained at this level throughout the year.

### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the income and expenditure of the charitable company for that year.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently to observe the methods and principles in the Charities SORP (FRS 102);

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993, as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 27 June 2021 signed on their behalf by:

Samantha Mowatt  
Trustee



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

St Andrews Pre-School  
(Bridport, Dorset)

**On accounts for the year  
ended**

31 August 2020

**Charity no**

1022398

**Set out on pages**

1 to 10 (including this page)

**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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

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.

**Independent examiner's  
statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

**Signed:**

**Date:**

31/03/2021

**Name:**

Mr C M Donovan FMAAT

**Relevant professional  
qualification**

Fellow Member of the Association of Accounting Technicians

**Address:**

Donovan Atyeo Ltd – Accountancy & Taxation Services

Unit 4, Hounsell Building, North Mills Trading Estate

Bridport, Dorset, DT6 3BE

**Registered Charity No: 1022398**

**St Andrews Pre-School**

**Accounts  
31 August 2020**

## St Andrews Pre-School Contents

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**St Andrews Pre-School**

**Approval statement**

We approve the accounts for the year ended 31 August 2020 which comprise of the Income and Expenditure Account, the Balance Sheet and the related notes. We acknowledge our responsibilities for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Donovan Atyeo with all information and explanations necessary for their compilation.

..... **Treasurer**

..... **Chairperson**

..... **Date**

## St Andrews Pre-School

### Accountants' report on the unaudited accounts to St Andrews Pre-School

You have approved the accounts for the year ended 31 August 2020 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.



Donovan Atyeo  
Accountancy and Taxation Services

Unit 4, Hounsell Building  
North Mills Trading Estate  
Bridport  
Dorset  
DT6 3BE

31 March 2021

**St Andrews Pre-School  
Income and Expenditure Account  
for the year ended 31 August 2020**

	<b>2020</b>
	<b>£</b>
<b>Income</b>	115,876
<b>Direct costs</b>	90,128
	<hr/>
	25,748
<b>Expenses</b>	
Other staff costs	2,231
Motor & travel expenses	55
Rent, rates, power & insurance costs	8,120
Repairs & renewals of property and equipment	19
Telephone & other office costs	428
Legal and other professional fees	1,348
Depreciation and loss/(profit) on assets	1,354
Other expenses	686
	<hr/>
	14,241
	<hr/>
<b>Surplus for the year</b>	<b>11,507</b>

**St Andrews Pre-School  
Balance Sheet  
as at 31 August 2020**

	Notes	2020 £
<b>Fixed assets</b>		
Equipment	3	7,673
<b>Current assets</b>		
Stock		62
Bank - current account		60,252
Bank - deposit account		26,946
Bank - fundraising account		16,757
Cash in hand		31
Debtors		361
		<u>104,409</u>
<b>Current liabilities</b>		
Receipts in advance		15,223
Other liabilities & accruals		10,144
		<u>25,367</u>
<b>Net current assets</b>		79,042
<b>Net assets</b>		<u>86,715</u>
<b>Capital account</b>		
Surplus brought forward 1 September 2019		75,208
Surplus for the year		11,507
		<u>86,715</u>
Surplus carried forward 31 August 2020		<u>86,715</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2020**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice.

**2 Income and expenditure account analysis**

	<b>2020</b>
	<b>£</b>
<b>Income</b>	
Fees received	11,949
Government fees	90,418
Fundraising	2,019
Grant	10,500
Sales of clothing, tea towels etc	147
Interest	253
Milk	590
	<u>115,876</u>
<b>Direct costs</b>	
Purchases for resale	86
Decrease in stocks for resale	38
Wages and salaries	87,581
Consumables	2,423
	<u>90,128</u>
<b>Other staff costs</b>	
Pensions	1,059
Employer's NI	879
Staff training & welfare	293
	<u>2,231</u>
<b>Motor &amp; travel expenses</b>	
Travel and subsistence	<u>55</u>
<b>Rent, rates, power &amp; insurance costs</b>	
Water rates	914
Light, heat & power	3,781
Insurance	1,293
Cleaning	2,132
	<u>8,120</u>
<b>Repairs &amp; renewals of property &amp; equipment</b>	
Repairs & maintenance	<u>19</u>
<b>Telephone &amp; other office costs</b>	
Telephone & internet	358
Postage, stationery & printing	70
	<u>428</u>
<b>Legal &amp; other professional fees</b>	
Accountants fees	1,163
DBS & Ofsted fees	185
	<u>1,348</u>

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2020**

**Depreciation & loss/(profit) on assets**

Depreciation

1,354

**Other expenses**

Subscriptions

108

Sundry expenses

578

686

**St Andrews Pre-School  
Notes to the Accounts  
for the year ended 31 August 2020**

**3 Fixed assets**

	<b>Equipment £</b>
<b>Cost</b>	
At 1 September 2019	5,836
Additions	3,191
At 31 August 2020	<u>9,027</u>
<b>Depreciation</b>	
Charge for the year	1,354
At 31 August 2020	<u>1,354</u>
<b>Net book value</b>	
At 31 August 2020	<u>7,673</u>
At 31 August 2019	<u>5,836</u>



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

St Andrews Pre-School  
(Bridport, Dorset)

**On accounts for the year  
ended**

31 August 2020

**Charity no**

1022398

**Set out on pages**

1 to 10 (including this page)

**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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

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.

**Independent examiner's  
statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met.

**Signed:**

**Date:**

31/03/2021

**Name:**

Mr C M Donovan FMAAT

**Relevant professional  
qualification**

Fellow Member of the Association of Accounting Technicians

**Address:**

Donovan Atyeo Ltd – Accountancy & Taxation Services

Unit 4, Hounsell Building, North Mills Trading Estate

Bridport, Dorset, DT6 3BE