

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**

	<b>Page</b>
Approval statement	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the accounts	5 - 7

**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.

.....	<b>Treasurer</b>
.....	<b>Chairperson</b>
.....	<b>Date</b>



## **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>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
<b>Surplus for the year</b>	<hr/> <b>11,507</b>

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

	<b>Notes</b>	<b>2020 £</b>
<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	<u>1,354</u>
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**Other expenses**

Subscriptions	108
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Sundry expenses	<u>578</u>
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	<u>686</u>
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**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/  
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**On accounts for the year  
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**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

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