

# ST ANDREW'S PRE SCHOOL

England & Wales - Charity number 1026835

## Details

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**Other names** ST ANDREWS PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1993-10-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Pentland Road  
Dronfield Woodhouse  
Dronfield  
Dronfield  
Derbyshire  
S18 8ZQ

**Phone** 07814941343

**Email** [preschool.dronfield@gmail.com](mailto:preschool.dronfield@gmail.com)

**Website** [standrewspreschool.co.uk](http://standrewspreschool.co.uk)

## Activities

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**Objects:** 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.

**Activities:** We provide Pre School education, delivered, by a high ratio of qualified staff in Dronfield Woodhouse.

## Classification

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

## Geography

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- Derbyshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£185,262	£174,602	-	-
2024-05-31	£144,349	£155,836	-	-
2023-05-31	£147,585	£144,745	-	-
2022-05-31	£143,934	£139,464	-	-
2021-05-31	£131,368	£132,303	-	-

## Trustees

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Name	Role	Appointed
<b>ANDREA POWELL</b>	Chair	2012-07-05
Jessica Whitby		2026-03-24
Katy Little		2026-01-12
Rebecca Holland		2023-05-13

**ST ANDREW'S PRE SCHOOL**

England & Wales - Charity number 1026835

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# Accounts

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ST ANDREWS PRE-SCHOOL  
REGISTERED CHARITY NUMBER 1026835

ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS  
SHEFFIELD

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025

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ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025  
GENERAL INFORMATION

Name and address	St Andrews Pre-School Pentland Road Dronfield Woodhouse S18 8ZQ
Trustees	Andrea Powell Amy Binney Rebecca Holland Dawn Wilson Bethany Wood - resigned July 2024
Independent examiner	Martin Pearson Inspired Accounting Ltd 61 Bridge Street Kington HR5 3DJ
Accountants	Tingle Ashmore Ltd Chartered Accountants Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	The Royal Bank of Scotland Plc Dronfield Branch Bede House 11 Western Boulevard LE2 7EJ
Registered charity number	1026835

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025  
TRUSTEES' ANNUAL REPORT

The trustees present their report and the financial statements for the year ended 31st May 2025.

#### Principal activities and objects

St Andrews Pre-School is a registered charity and is governed by its constitution.

The objects of the charity are 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.

#### Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

#### Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Review of activities during the year

The receipts and payments account shows a large increase in total receipts, to £185,262 due mainly to additional receipts from the Council's Free Entitlement Funding. These were offset to some extent by lower receipts for fees and meals.

Total payments increased by around £19,000 to £174,602 due mainly higher staff costs. There were also additional payments for replacing equipment, some of which were funded by fundraising.

Overall, there was a surplus for the year of £10,660, which compares to a deficit of £11,487 for the previous year.

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025  
TRUSTEES' ANNUAL REPORT

Reserves policy and financial position

The Receipts and Payments Account shows unrestricted funds at 31st May 2025 of £79,839 of which £43,000 has been set aside in a designated fund to cover anticipated staff redundancy payments in the event that the pre-school has to close. The balance of £36,839 represents approximately 3 months of expenditure. This level of reserves is held to fund the continuing expenditure of the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

The report of the trustees was approved on 26th September 2025 and signed on its behalf by

.....  
Andrea Powell

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st May 2025 which are set out on pages 5 to 7.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

.....  
Martin Pearson  
Inspired Accounting Ltd  
61 Bridge Street  
Kington  
HR5 3DJ

Dated : 22nd September 2025

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025  
RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Note	£	£	£	£
<b>RECEIPTS</b>				
Nursery certificates	156,017	-	156,017	97,145
Fees and meal income	20,520	-	20,520	38,088
Other grants and donations	-	4,447	4,447	5,352
Christmas party	330	-	330	109
Fundraising and gift aid	1,348	1,124	2,472	2,068
Bank interest	1,476	-	1,476	1,587
<b>TOTAL RECEIPTS</b>	<u>£179,691</u>	<u>£5,571</u>	<u>£185,262</u>	<u>£144,349</u>
<b>PAYMENTS</b>				
Wages and training costs	140,894	4,447	145,341	128,486
Rent	13,123	-	13,123	14,079
External tuition sessions	2,680	-	2,680	2,446
Equipment and repairs	1,981	1,124	3,105	735
Supplies	924	-	924	1,058
Uniforms and personalised bags	293	-	293	168
Advertising and website	679	-	679	961
Photocopying, stationery and stamps	146	-	146	213
Mobile phone and internet	72	-	72	72
Meals and snacks	3,872	-	3,872	3,914
Early Years Alliance membership and insurance	1,169	-	1,169	842
Independent examination and payroll preparation	1,368	-	1,368	1,128
Sundries	1,511	-	1,511	1,424
Bank charges	319	-	319	310
<b>TOTAL PAYMENTS</b>	<u>£169,031</u>	<u>£5,571</u>	<u>£174,602</u>	<u>£155,836</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	2	10,660	-	(11,487)
Cash and bank balances brought forward	<u>69,179</u>	-	<u>69,179</u>	<u>80,666</u>
Cash and bank balances carried forward	<u>£79,839</u>	£-	<u>£79,839</u>	<u>£69,179</u>

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025  
STATEMENT OF ASSETS AND LIABILITIES

	2025	2024
	£	£
<b>CASH AND BANK DEPOSITS</b>		
Royal Bank of Scotland Plc		
Deposit account	78,709	67,865
Current account	1,130	1,314
	£79,839	£69,179
	£79,839	£69,179
 <b>LIABILITIES</b>		
Auto enrolment pension contributions	817	-
Rent	1,028	1,001
DCC Meals	-	608
Other creditors	144	185
	£1,989	£1,794
	£1,989	£1,794

All assets and liabilities relate to unrestricted funds.

The Pre-School has a stock of play equipment and supplies of paint, paper etc. This has not been valued due to difficulties in ascertaining a realistic realisable value. It has an insurance value of £10,000.

The trustees have designated £43,000 of general funds to cover anticipated staff redundancy payments in the event that the pre-school has to close.

These accounts are prepared in accordance with the provisions of the Charities Act 2011.

The accounts were approved by the Trustees on 26th September 2025 and signed on their behalf by

.....  
 Rebecca Holland

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2025  
NOTES TO THE ACCOUNTS

1 Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historical cost convention on a receipts and payments basis.

b) Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these comprise unrestricted funds that have been set aside by the trustees to meet staff redundancy payments in the event that the pre-school has to close.

Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

	2025	2024	
	£	£	
2 Surplus for the year			
This is stated after charging			
Independent examination and payroll preparation fees	£1,368	£1,128	
	<u>          </u>	<u>          </u>	
3 Restricted funds			
	Balance at 1st June 2024	Movement in resources Incoming	Outgoing
	Balance at 31st May 2025		
	£	£	£
Staff costs	-	4,447	(4,447)
Equipment	-	1,124	(1,124)
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>£-</u>	<u>£5,571</u>	<u>£(5,571)</u>
	<u>          </u>	<u>          </u>	<u>          </u>

The restricted funds arose as follows:

Staff costs - Council funding received to cover additional staff costs for particular children, or staff training.

Equipment - Some fundraising was to purchase specific items of equipment.

**ST ANDREW'S PRE SCHOOL**

England & Wales - Charity number 1026835

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# Accounts

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ST ANDREWS PRE-SCHOOL  
REGISTERED CHARITY NUMBER 1026835

ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS  
SHEFFIELD

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024

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ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024  
GENERAL INFORMATION

Name and address	St Andrews Pre-School Pentland Road Dronfield Woodhouse S18 8ZQ
Trustees	Andrea Powell Amy Binney Rebecca Holland - appointed May-23 Dawn Wilson - appointed Jul-23 Bethany Wood - appointed Feb-24 Matthew Johnson - resigned Sep-23
Independent examiner	Martin Pearson Inspired Accounting Ltd 61 Bridge Street Kington HR5 3DJ
Accountants	Tingle Ashmore Ltd Chartered Accountants Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	The Royal Bank of Scotland Plc Dronfield Branch Bede House 11 Western Boulevard LE2 7EJ
Registered charity number	1026835

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024  
TRUSTEES' ANNUAL REPORT

The trustees present their report and the financial statements for the year ended 31st May 2024.

#### Principal activities and objects

St Andrews Pre-School is a registered charity and is governed by its constitution.

The objects of the charity are 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.

#### Public benefit

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

#### Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Review of activities during the year

The receipts and payments account shows a small fall in total receipts, to £144,349. There was a reduction of around £13,000 in the Council's Free Entitlement Funding, which was offset to some extent by additional receipts for fees and meals. Bank interest was higher due to the increases in rates.

Total payments increased by around £11,000 to £155,836 mainly due to higher wages and staff training and additional rent costs. There was a reduction in payments for meals and snacks.

Overall, there was a deficit for the year of £11,487, which compares to a surplus of £2,840 for the previous year.

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024  
TRUSTEES' ANNUAL REPORT

Reserves policy and financial position

The Receipts and Payments Account shows unrestricted funds at 31st May 2024 of £69,179 of which £48,000 has been set aside in a designated fund to cover anticipated staff redundancy payments in the event that the pre-school has to close. The balance of £21,179 represents approximately 2 months of expenditure. This level of reserves is held to fund the continuing expenditure of the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

The report of the trustees was approved on 3rd July 2024 and signed on its behalf by

.....  
Andrea Powell

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st May 2024 which are set out on pages 5 to 7.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

.....  
Martin Pearson  
Inspired Accounting Ltd  
61 Bridge Street  
Kington  
HR5 3DJ

Dated : 13th March 2025

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024  
RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Note	£	£	£	£
<b>RECEIPTS</b>				
Nursery certificates	97,145	-	97,145	110,131
Fees and meal income	38,088	-	38,088	31,115
Other grants and donations	-	5,352	5,352	3,554
Christmas party	109	-	109	329
Fundraising and gift aid	2,068	-	2,068	1,920
Bank interest	1,587	-	1,587	536
	<u>£138,997</u>	<u>£5,352</u>	<u>£144,349</u>	<u>£147,585</u>
<b>PAYMENTS</b>				
Wages and training costs	123,134	5,352	128,486	115,689
Rent	14,079	-	14,079	11,150
External tuition sessions	2,446	-	2,446	2,058
Equipment and repairs	735	-	735	1,011
Awning repairs and servicing	-	-	-	3,906
Supplies	1,058	-	1,058	965
Uniforms and personalised bags	168	-	168	276
Advertising and website	961	-	961	776
Photocopying, stationery and stamps	213	-	213	107
Mobile phone and internet	72	-	72	82
Meals and snacks	3,914	-	3,914	5,691
PLA membership and insurance	842	-	842	803
Independent examination and payroll preparation	1,128	-	1,128	876
Sundries	1,424	-	1,424	1,011
Bank charges	310	-	310	344
	<u>£150,484</u>	<u>£5,352</u>	<u>£155,836</u>	<u>£144,745</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	2	(11,487)	-	(11,487)
Cash and bank balances brought forward	<u>80,666</u>	<u>-</u>	<u>80,666</u>	<u>77,826</u>
Cash and bank balances carried forward	<u>£69,179</u>	<u>£-</u>	<u>£69,179</u>	<u>£80,666</u>

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024  
STATEMENT OF ASSETS AND LIABILITIES

	2024	2023
	£	£
<b>CASH AND BANK DEPOSITS</b>		
Royal Bank of Scotland Plc		
Deposit account	67,865	78,733
Current account	1,314	1,933
	£69,179	£80,666
	£69,179	£80,666
 <b>OTHER MONETARY ASSETS</b>		
Gift Aid claim receivable	-	59
PAYE credit balance	-	85
	£-	£144
	£-	£144
 <b>LIABILITIES</b>		
Auto enrolment pension contributions	-	641
Rent	1,001	1,126
DCC Meals	608	-
Other creditors	185	-
	£1,794	£1,767
	£1,794	£1,767

All assets and liabilities relate to unrestricted funds.

The Pre-School has a stock of play equipment and supplies of paint, paper etc. This has not been valued due to difficulties in ascertaining a realistic realisable value. It has an insurance value of £10,000.

The trustees have designated £48,000 of general funds to cover anticipated staff redundancy payments in the event that the pre-school has to close.

These accounts are prepared in accordance with the provisions of the Charities Act 2011.

The accounts were approved by the Trustees on 3rd July 2024 and signed on their behalf by

.....  
Rebecca Holland

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2024  
NOTES TO THE ACCOUNTS

1 Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historical cost convention on a receipts and payments basis.

b) Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these comprise unrestricted funds that have been set aside by the trustees to meet staff redundancy payments in the event that the pre-school has to close.

Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

	2024	2023	
	£	£	
2 Surplus for the year			
This is stated after charging			
Independent examination and payroll preparation fees	£1,128	£876	
	<u>          </u>	<u>          </u>	
3 Restricted funds			
	Balance at 1st June 2023	Movement in resources Incoming	Outgoing
	£	£	£
Staff costs	-	5,352	(5,352)
	<u>          </u>	<u>          </u>	<u>          </u>
	£-	£5,352	£(5,352)
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>

The restricted funds arose as follows:

Staff costs - Council funding received to cover additional staff costs for particular children, or staff training.

**ST ANDREW'S PRE SCHOOL**

England & Wales - Charity number 1026835

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# Accounts

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ST ANDREWS PRE-SCHOOL  
REGISTERED CHARITY NUMBER 1026835

ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS  
SHEFFIELD

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
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ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023  
GENERAL INFORMATION

Name and address	St Andrews Pre-School Pentland Road Dronfield Woodhouse S18 8ZQ
Trustees	Andrea Powell Amy Binney Matthew Johnson Dawn Wilson - appointed Jul-23 Rebecca Holland - appointed Jul-23 Alison Parker - resigned Jul-22 Amy Monaghan - resigned Jul-22
Independent examiner	Kevan Tingle FCA Tingle Ashmore Ltd Chartered Accountants Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	The Royal Bank of Scotland Plc Dronfield Branch Bede House 11 Western Boulevard LE2 7EJ
Registered charity number	1026835

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023  
TRUSTEES' ANNUAL REPORT

The trustees present their report and the financial statements for the year ended 31st May 2023.

**Principal activities and objects**

St Andrews Pre-School is a registered charity and is governed by its constitution.

The objects of the charity are 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.

**Public benefit**

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review of activities during the year**

The receipts and payments account shows a consistent level of receipts, in total, at around £147,500. The increase in Council funding was offset by a fall in fees and meals income. Bank interest was higher due to the increase in rates towards the end of the year.

Total expenditure increased by nearly £2,000, to around £145,000. There was a one-off cost of £3,906 for repairing and servicing the awning. This was offset by reductions in expenditure on wages, training and supplies.

Overall, there was a surplus for the year of £2,840, which compares to a surplus of £4,470 for the previous year.

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023  
TRUSTEES' ANNUAL REPORT

Reserves policy and financial position

The Receipts and Payments Account shows unrestricted funds at 31st May 2023 of £80,666 of which £44,000 has been set aside in a designated fund to cover anticipated staff redundancy payments in the event that the pre-school has to close. The balance of £36,666 represents approximately 3 months of expenditure. This level of reserves is held to fund the continuing expenditure of the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

The report of the trustees was approved on 18th July 2023 and signed on its behalf by

.....  
Andrea Powell

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st May 2023 which are set out on pages 5 to 7.

**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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Dated : 19th July 2023

.....  
Kevan Tingle FCA  
Tingle Ashmore Ltd  
Chartered Accountants  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023  
RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
Note	£	£	£	£
<b>RECEIPTS</b>				
Nursery certificates	110,131	-	110,131	91,571
Fees and meal income	31,115	-	31,115	49,791
Coronavirus Statutory Sick Pay	-	-	-	347
Other grants and donations	-	3,554	3,554	3,506
Christmas party	329	-	329	425
Fundraising and gift aid	1,920	-	1,920	1,787
Bank interest	536	-	536	13
<b>TOTAL RECEIPTS</b>	<u>£144,031</u>	<u>£3,554</u>	<u>£147,585</u>	<u>£147,440</u>
<b>PAYMENTS</b>				
Wages and training costs	112,135	3,554	115,689	117,211
Rent	11,150	-	11,150	10,669
External tuition sessions	2,058	-	2,058	1,526
Equipment and repairs	1,011	-	1,011	1,625
Awning repairs and servicing	3,906	-	3,906	-
Supplies	965	-	965	2,101
Uniforms and personalised bags	276	-	276	287
Advertising and website	776	-	776	581
Photocopying, stationery and stamps	107	-	107	94
Mobile phone and internet	82	-	82	66
Meals and snacks	5,691	-	5,691	5,910
PLA membership and insurance	803	-	803	780
Independent examination and payroll preparation	876	-	876	864
Sundries	1,011	-	1,011	903
Bank charges	344	-	344	353
<b>TOTAL PAYMENTS</b>	<u>£141,191</u>	<u>£3,554</u>	<u>£144,745</u>	<u>£142,970</u>
 <b>SURPLUS FOR THE YEAR</b>	 2	 2,840	 -	 2,840
Cash and bank balances brought forward	<u>77,826</u>	<u>-</u>	<u>77,826</u>	<u>73,356</u>
Cash and bank balances carried forward	<u>£80,666</u>	<u>£-</u>	<u>£80,666</u>	<u>£77,826</u>

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023  
STATEMENT OF ASSETS AND LIABILITIES

	2023	2022
	£	£
<b>CASH AND BANK DEPOSITS</b>		
Royal Bank of Scotland Plc		
Deposit account	78,733	75,469
Current account	1,933	2,357
	<u>£80,666</u>	<u>£77,826</u>
<b>OTHER MONETARY ASSETS</b>		
Gift Aid claim receivable	59	120
PAYE credit balance	85	-
	<u>£144</u>	<u>£120</u>
<b>LIABILITIES</b>		
Auto enrolment pension contributions	641	691
Rent	1,126	1,234
	<u>£1,767</u>	<u>£1,925</u>

All assets and liabilities relate to unrestricted funds.

The Pre-School has a stock of play equipment and supplies of paint, paper etc. This has not been valued due to difficulties in ascertaining a realistic realisable value. It has an insurance value of £10,000.

The trustees have designated £44,000 of general funds to cover anticipated staff redundancy payments in the event that the pre-school has to close.

These accounts are prepared in accordance with the provisions of the Charities Act 2011.

The accounts were approved by the Trustees on 18th July 2023 and signed on their behalf by

.....  
Matthew Johnson

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2023  
NOTES TO THE ACCOUNTS

1 Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historical cost convention on a receipts and payments basis.

b) Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these comprise unrestricted funds that have been set aside by the trustees to meet staff redundancy payments in the event that the pre-school has to close.

Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

		2023	2022
		£	£
2 Surplus for the year			
This is stated after charging			
Independent examination and payroll preparation fees		<u>£876</u>	<u>£864</u>
3 Restricted funds			
	Balance at 1st June 2022	Movement in resources Incoming	Outgoing
	£	£	£
	-	3,554	(3,554)
Staff costs	<u>£-</u>	<u>£3,554</u>	<u>£(3,554)</u>
	<u>          </u>	<u>          </u>	<u>          </u>

The restricted funds arose as follows:

Staff costs - Council funding received to cover additional staff costs for particular children, or staff training.

**ST ANDREW'S PRE SCHOOL**

England & Wales - Charity number 1026835

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# Accounts

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ST ANDREWS PRE-SCHOOL  
REGISTERED CHARITY NUMBER 1026835

ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022

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ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022  
GENERAL INFORMATION

Name and address	St Andrews Pre-School Pentland Road Dronfield Woodhouse S18 8ZQ
Trustees	Andrea Powell Alison Parker Amy Binney Amy Monaghan - appointed Jan-22 Matthew Johnson - appointed Jan-22 Kate Broomhead - resigned Sept-21 Maxine Gachagan - resigned Sept-21 Anna Hormigo - resigned Sept-21
Independent examiner	Brendan Ashmore ACA Tingle Ashmore Ltd Chartered Accountants & Registered Auditors Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	The Royal Bank of Scotland Plc Dronfield Branch Bede House 11 Western Boulevard LE2 7EJ
Registered charity number	1026835

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022  
TRUSTEES' ANNUAL REPORT

The trustees present their report and the financial statements for the year ended 31st May 2022.

**Principal activities and objects**

St Andrews Pre-School is a registered charity and is governed by its constitution.

The objects of the charity are 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.

**Public benefit**

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review of activities during the year**

The receipts and payments account shows an increase of around £16,000 in total receipts, due mainly to higher fees and meal income, a result of the relaxation of the lockdown restrictions relating to the coronavirus pandemic.

Total expenditure increased by nearly £11,000, to £142,970 due primarily to higher rent, supplies, meals and snacks as activity at the pre-school increased.

Overall, there was a surplus for the year of £4,470, which compares to a deficit of £935 for the previous year.

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022  
TRUSTEES' ANNUAL REPORT

Reserves policy and financial position

The Receipts and Payments Account shows unrestricted funds at 31st May 2022 of £77,826 of which £44,000 has been set aside in a designated fund to cover anticipated staff redundancy payments in the event that the pre-school has to close. The balance of £33,826 represents approximately 3 months of expenditure. This level of reserves is held to fund the continuing expenditure of the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

The report of the trustees was approved on 12th July 2022 and signed on its behalf by

.....  
Andrea Powell

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st May 2022 which are set out on pages 5 to 7.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Dated : 12th July 2022

.....  
Brendan Ashmore ACA  
Tingle Ashmore Ltd  
Chartered Accountants & Registered Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022  
RECEIPTS AND PAYMENTS ACCOUNT

		Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	Note	£	£	£	£
<b>RECEIPTS</b>					
Nursery certificates		91,571	-	91,571	98,278
Fees and meal income		49,791	-	49,791	23,815
Coronavirus Job Retention Scheme		-	-	-	537
Coronavirus Statutory Sick Pay		347	-	347	-
Other grants and donations		-	3,506	3,506	6,117
Christmas party		425	-	425	413
Fundraising and gift aid		1,787	-	1,787	2,202
Bank interest		13	-	13	6
<b>TOTAL RECEIPTS</b>		<u>£143,934</u>	<u>£3,506</u>	<u>£147,440</u>	<u>£131,368</u>
<b>PAYMENTS</b>					
Wages and training costs		113,705	3,506	117,211	115,919
Rent		10,669	-	10,669	6,099
External tuition sessions		1,526	-	1,526	-
Equipment and repairs		1,625	-	1,625	1,226
Supplies		2,101	-	2,101	1,429
Uniforms and personalised bags		287	-	287	715
Advertising and website		581	-	581	701
Photocopying, stationery and stamps		94	-	94	139
Mobile phone and internet		66	-	66	72
Meals and snacks		5,910	-	5,910	3,135
PLA membership and insurance		780	-	780	768
Independent examination and payroll preparation		864	-	864	1,158
Sundries		903	-	903	630
Bank charges		353	-	353	312
<b>TOTAL PAYMENTS</b>		<u>£139,464</u>	<u>£3,506</u>	<u>£142,970</u>	<u>£132,303</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	2	4,470	-	4,470	(935)
Cash and bank balances brought forward		<u>73,356</u>	-	<u>73,356</u>	<u>74,291</u>
Cash and bank balances carried forward		<u>£77,826</u>	£-	<u>£77,826</u>	<u>£73,356</u>

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022  
STATEMENT OF ASSETS AND LIABILITIES

	2022	2021
	£	£
<b>CASH AND BANK DEPOSITS</b>		
Royal Bank of Scotland Plc		
Deposit account	75,469	71,123
Current account	2,357	2,200
Cash	-	33
	<u>£77,826</u>	<u>£73,356</u>
 <b>OTHER MONETARY ASSETS</b>		
Gift Aid claim receivable	£120	£367
	<u>          </u>	<u>          </u>
 <b>LIABILITIES</b>		
Auto enrolment pension contributions	691	589
Rent	1,234	1,590
	<u>£1,925</u>	<u>£2,179</u>

All assets and liabilities relate to unrestricted funds.

The Pre-School has a stock of play equipment and supplies of paint, paper etc. This has not been valued due to difficulties in ascertaining a realistic realisable value. It has an insurance value of £10,000.

The trustees have designated £44,000 of general funds to cover anticipated staff redundancy payments in the event that the pre-school has to close.

These accounts are prepared in accordance with the provisions of the Charities Act 2011.

The accounts were approved by the Trustees on 12th July 2022 and signed on their behalf by

.....  
Alison Parker

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2022  
NOTES TO THE ACCOUNTS

1 Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historical cost convention on a receipts and payments basis.

b) Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these comprise unrestricted funds that have been set aside by the trustees to meet staff redundancy payments in the event that the pre-school has to close.

Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

		2022		2021
		£		£
2	Surplus for the year			
	This is stated after charging			
	Independent examination and payroll preparation fees	£864		£1,158
		<u>          </u>		<u>          </u>
3	Restricted funds			
		Balance at	Movement in resources	Balance at
		1st June	Incoming	31st May
		2021	Outgoing	2022
		£	£	£
	Staff costs	-	3,506	-
		<u>          </u>	<u>          </u>	<u>          </u>
		£-	£3,506	£-
		<u>          </u>	<u>          </u>	<u>          </u>

The restricted funds arose as follows:

Staff costs - grants received to cover additional staff costs for particular children, or staff training.

**ST ANDREW'S PRE SCHOOL**

England & Wales - Charity number 1026835

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# Accounts

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ST ANDREWS PRE-SCHOOL  
REGISTERED CHARITY NUMBER 1026835

ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021

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ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021  
GENERAL INFORMATION

Name and address	St Andrews Pre-School Pentland Road Dronfield Woodhouse S18 8ZQ
Trustees	Andrea Powell Alison Parker Kate Broomhead Maxine Gachagan Amy Binney Anna Hormigo
Independent examiner	Brendan Ashmore ACA Tingle Ashmore Ltd Chartered Accountants & Registered Auditors Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	The Royal Bank of Scotland Plc Dronfield Branch Bede House 11 Western Boulevard LE2 7EJ
Registered charity number	1026835

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021  
TRUSTEES' ANNUAL REPORT

The trustees present their report and the financial statements for the year ended 31st May 2021.

**Principal activities and objects**

St Andrews Pre-School is a registered charity and is governed by its constitution.

The objects of the charity are 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.

**Public benefit**

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review of activities during the year**

The receipts and payments account shows a reduction of around £15,000 in total receipts due primarily to lower fees and meal income, a result of the lockdowns in response to the coronavirus pandemic.

Total expenditure reduced by nearly £14,000, to £132,303, with most categories lower, again a result of reduced activity at the pre-school due to coronavirus.

Overall, there was a deficit for the year of £935, which compares to a surplus of £322 for the previous year.

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021  
TRUSTEES' ANNUAL REPORT

Reserves policy and financial position

The Receipts and Payments Account shows unrestricted funds at 31st May 2021 of £73,356 of which £44,000 has been set aside in a designated fund to cover anticipated staff redundancy payments in the event that the pre-school has to close. The balance of £29,356 represents approximately 3 months of expenditure. This level of reserves is held to fund the continuing expenditure of the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

The report of the trustees was approved on 8th September 2021 and signed on its behalf by

.....  
Andrea Powell

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st May 2021 which are set out on pages 5 to 7.

**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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Dated : 28th September 2021

.....  
Brendan Ashmore ACA  
Tingle Ashmore Ltd  
Chartered Accountants & Registered Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021  
RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
Note	£	£	£	£
<b>RECEIPTS</b>				
Nursery certificates	98,278	-	98,278	102,351
Fees and meal income	23,815	-	23,815	37,116
Coronavirus Job Retention Scheme	-	537	537	2,949
Other grants and donations	-	6,117	6,117	1,729
Christmas party	413	-	413	274
Fundraising and gift aid	2,202	-	2,202	1,817
Bank interest	6	-	6	168
<b>TOTAL RECEIPTS</b>	<u>£124,714</u>	<u>£6,654</u>	<u>£131,368</u>	<u>£146,404</u>
<b>PAYMENTS</b>				
Wages and training costs	109,265	6,654	115,919	119,977
Rent	6,099	-	6,099	9,064
Equipment and repairs	1,148	78	1,226	2,292
Supplies	1,429	-	1,429	1,568
Uniforms and personalised bags	715	-	715	143
Advertising and website	701	-	701	671
Photocopying, stationery and stamps	139	-	139	528
Mobile phone and internet	72	-	72	132
Milk, snacks and meals	3,135	-	3,135	7,714
PLA membership and insurance	768	-	768	761
Independent examination and payroll preparation	1,158	-	1,158	522
Trips and excursions	-	-	-	563
French lessons	-	-	-	700
Sundries	630	-	630	1,039
Bank charges	312	-	312	408
<b>TOTAL PAYMENTS</b>	<u>£125,571</u>	<u>£6,732</u>	<u>£132,303</u>	<u>£146,082</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	2	(857)	(78)	(935)
Cash and bank balances brought forward	<u>74,213</u>	<u>78</u>	<u>74,291</u>	<u>73,969</u>
Cash and bank balances carried forward	<u>£73,356</u>	<u>£-</u>	<u>£73,356</u>	<u>£74,291</u>

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021  
STATEMENT OF ASSETS AND LIABILITIES

	2021	2020
	£	£
<b>CASH AND BANK DEPOSITS</b>		
Royal Bank of Scotland Plc		
Deposit account	71,123	72,379
Current account	2,200	1,879
Cash	33	33
	<b>£73,356</b>	<b>£74,291</b>
 <b>OTHER MONETARY ASSETS</b>		
Gift Aid claim receivable	£367	£-
 <b>LIABILITIES</b>		
Auto enrolment pension contributions	589	431
Rent	1,590	871
Payroll preparation	-	312
	<b>£2,179</b>	<b>£1,614</b>

All assets and liabilities relate to unrestricted funds.

The Pre-School has a stock of play equipment and supplies of paint, paper etc. This has not been valued due to difficulties in ascertaining a realistic realisable value. It has an insurance value of £10,000.

The trustees have designated £44,000 of general funds to cover anticipated staff redundancy payments in the event that the pre-school has to close.

These accounts are prepared in accordance with the provisions of the Charities Act 2011.

The accounts were approved by the Trustees on 8th September 2021 and signed on their behalf by

.....  
Alison Parker

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2021  
NOTES TO THE ACCOUNTS

1 Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historical cost convention on a receipts and payments basis.

b) Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these comprise unrestricted funds that have been set aside by the trustees to meet staff redundancy payments in the event that the pre-school has to close.

Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

	2021	2020
	£	£
2 Surplus for the year		
This is stated after charging		
Independent examination and payroll preparation fees	<u>£1,158</u>	<u>£522</u>

3 Restricted funds

	Balance at 1st June 2020	Movement in resources Incoming	Outgoing	Balance at 31st May 2021
	£	£	£	£
Staff costs	-	6,117	(6,117)	-
Coronavirus Job Retention Scheme	-	537	(537)	-
	<u>£-</u>	<u>£6,654</u>	<u>£(6,654)</u>	<u>£-</u>

The restricted funds arose as follows:

Staff costs - grants received to cover additional staff costs for particular children, or staff training.

Coronavirus Job Retention Scheme - funding from the Revenue towards the wages of furloughed staff.