

# ST. ANDREW'S CHURCH PLAYGROUP

England & Wales · Charity number 1032082

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1994-01-26

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

## Contact

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**Address** St. Andrews Church  
Lynford Gardens  
Edgware  
HA8 8TZ

**Phone** 07914683581

**Email** [standrewspreschool@hotmail.co.uk](mailto:standrewspreschool@hotmail.co.uk)

**Website** <https://standrewspreschooledgware.org.uk/>

## 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:** We are a community Pre-school and we are allowed to cater for 23 children per morning session between 8.20/9.00/11.45 - 12.00/2.45pm term-time only. We receive 15 hours funding for our three years olds from the Government and now receive funding for 10 hours for some two year olds. Rely on Fund-raising. We operate, adhere the guidedance of Pre-school learning Alliance with joint Policies.

## Classification

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- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** IN PRACTICE EDGWARE AND MILL HILL
- Barnet

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£150,486	£145,202	-	-
2023-12-31	£139,110	£120,540	-	-
2022-12-31	£126,119	£110,321	-	-
2021-12-31	£95,628	£95,810	-	-
2020-12-31	£119,328	£105,408	-	-

## Trustees

Name	Role	Appointed
LINE PORTER	Chair	2013-03-17
CATHERINE TAYLOR		2018-07-13
JANE GRACE		2014-02-05
NALINI THAKUR		
Richard Howard Boulton		2022-01-01

**ST. ANDREW'S CHURCH PLAYGROUP**

England & Wales - Charity number 1032082

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# Accounts

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## **St Andrew's pre-school**

### **Report of the Trustees for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

1. We are a community pre-school and we are allowed to cater within the ratio of the same rooms allocated for the use of the pre-school.
2. We operate in the morning and part afternoon between 8.00am-4.00pm term time only.
3. We receive 15/30 hours funding for 18 months - 4 year olds.
4. We also rely on fund-raising activities. We operate under the Pre-School Learning Alliance Guidelines and are insured by them.

This childcare service adheres to the Ofsted Early Years Foundation Stage Framework, Policies and Procedures.

This community pre-school supports parents/carers who wish to go back to work and need affordable childcare which is also subsidised by the Government.

##### **Public benefit**

Trustees/committee members have regard for the Charity Commissions guidance on public benefit at our meetings. The focus of our activities remains for the care of young children under the guidelines and registration under the Pre-School Learning Alliance and Ofsted.

We cater for children aged between 18 months - 4 years in compliance with the Early Years Foundation Stage Curriculum with regards to welfare, safeguarding, policies and procedure requirements while maintaining close partnerships with parents/carers.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

1. We advertise widely and continue to gain more attention.
2. We have more two year olds joining us.
3. We have had a 'Good' judgement in November 2023 by Ofsted in respect of the service we provide for children.

##### **Fundraising activities**

We had a fund-raising day and we continue to do some Coffee mornings to support our fund raising activities.

## **FINANCIAL REVIEW**

### **Reserves policy**

We will use excess reserve to replenish resources, equipment and take the children out on trips

### **Funds in deficit**

None

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Constitution adopted 2013

### **Additional governance**

We work closely with the Pre-School Learning Alliance and our insurance cover is with them. We adhere to all their policies and procedures and likewise all who are affiliated with the pre-school. We have implemented all the requirements of the ICO and GDPR and in compliance with the 1998 Act.

### **Charity constitution**

Deed of Trust

### **Recruitment and appointment of new trustees**

Elected by parents/carers of the pre-school annually.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number: 1032082

### **Principal address**

St Andrew's Church  
Lynford Garden's  
Edgware  
HA8 8TZ

### **Chairperson**

R Boulton

**Trustees**

N Thakur  
J Grace  
L Porter  
C Taylor

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Jebarson William ACCA  
Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Approved by order of the board of trustees on ..... 09/10/2025 ..... and signed on its behalf by:



.....

N Thakur

**St Andrew's Pre School**

**Charity No. 1032082**

**Trustees' Report and Unaudited Accounts**

**31 December 2024**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1032082**

**Trustees**

The following trustees served during the year:

R. Boulton  
J. Grace  
L. Porter  
C. Taylor  
N. Thakur

**Key Management Personnel**

Chair R. Boulton

**Accountants**

Amity Accountants  
4 Whitchurch Parade  
Whitchurch Lane  
Edgware  
HA8 6LR

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



R. Boulton  
Trustee  
13 October 2025

**St Andrew's Pre School**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of St Andrew's Pre School**

I report to the trustees on my examination of the financial statements of St Andrew's Pre School for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jebarson William ACCA  
Amity Accountants  
4 Whitchurch Parade  
Whitchurch Lane  
Edgware

HA8 6LR  
13 October 2025

**St Andrew's Pre School**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	141,818	141,818	105,875
Other trading activities	4	8,371	8,371	32,921
Investments	5	297	297	314
<b>Total</b>		<b>150,486</b>	<b>150,486</b>	<b>139,110</b>
<b>Expenditure on:</b>				
Other	6	145,202	145,202	120,540
<b>Total</b>		<b>145,202</b>	<b>145,202</b>	<b>120,540</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>5,284</b>	<b>5,284</b>	<b>18,570</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>5,284</b>	<b>5,284</b>	<b>18,570</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>5,284</b>	<b>5,284</b>	<b>18,570</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		69,044	69,044	50,474
<b>Total funds carried forward</b>		<b>74,328</b>	<b>74,328</b>	<b>69,044</b>

**St Andrew's Pre School**

**Balance Sheet**

**at 31 December 2024**

**Charity No. 1032082**

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	8	15,165	23,780
Cash at bank and in hand		60,229	46,075
		<u>75,394</u>	<u>69,855</u>
<b>Creditors: Amount falling due within one year</b>	<b>9</b>	<b>(1,066)</b>	<b>(811)</b>
		<u>74,328</u>	<u>69,044</u>
<b>Net current assets</b>		<b>74,328</b>	<b>69,044</b>
<b>Total assets less current liabilities</b>		<b>74,328</b>	<b>69,044</b>
<b>Net assets excluding pension asset or liability</b>		<b>74,328</b>	<b>69,044</b>
<b>Total net assets</b>		<b><u>74,328</u></b>	<b><u>69,044</u></b>
 <b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
<b>Unrestricted funds</b>	10		
General funds		74,328	69,044
		<u>74,328</u>	<u>69,044</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<b><u>74,328</u></b>	<b><u>69,044</u></b>

Approved by the trustees on 13 October 2025

And signed on their behalf by:



R. Boulton

Trustee

13 October 2025

**for the year ended 31 December 2024**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Income**

Recognition of income            Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure    Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies            Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts    Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities        These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help                    The value of any volunteer help received is not included in the accounts.

Investment income                This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets        This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets        This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>		
Donations and legacies	105,875	105,875
Other trading activities	32,921	32,921
Investments	314	314
<b>Total</b>	<u>139,110</u>	<u>139,110</u>
<b>Expenditure on:</b>		
Other	120,540	120,540
<b>Total</b>	<u>120,540</u>	<u>120,540</u>
<b>Net income</b>	<u>18,570</u>	<u>18,570</u>
<b>Net income before other gains/(losses)</b>	18,570	18,570
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>18,570</u>	<u>18,570</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	50,474	50,474
<b>Total funds carried forward</b>	<u><u>69,044</u></u>	<u><u>69,044</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2024 £	Total 2023 £
141,818	141,818	105,875
<u>141,818</u>	<u>141,818</u>	<u>105,875</u>

4 Income from other trading activities

Unrestricted £	Total 2024 £	Total 2023 £
8,371	8,371	32,921
<u>8,371</u>	<u>8,371</u>	<u>32,921</u>

5 Income from investments

Unrestricted £	Total 2024 £	Total 2023 £
297	297	314
<u>297</u>	<u>297</u>	<u>314</u>

**St Andrew's Pre School**  
**Notes to the Accounts**

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Other Direct Costs	10,154	10,154	2,410
Advertising	120	120	-
Bank Charges	81	81	-
Employee costs	97,602	97,602	86,877
Premises costs	28,191	28,191	21,956
General administrative costs	7,794	7,794	7,677
Legal and professional costs	1,260	1,260	1,620
	<u>145,202</u>	<u>145,202</u>	<u>120,540</u>

**7 Staff costs**

	<b>2024</b>	<b>2023</b>
Salaries and wages	91,972	83,090
Social security costs	2,816	1,378
Pension costs	1,938	1,727
	<u>96,726</u>	<u>86,195</u>

No employee received emoluments in excess of £60,000.

**8 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	15,165	23,780
	<u>15,165</u>	<u>23,780</u>

**9 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,066	811
	<u>1,066</u>	<u>811</u>

**10 Movement in funds**

	<b>At 1 January</b>	<b>Incoming</b>	<b>Resources</b>	<b>At 31</b>
	<b>2024</b>	<b>resources</b>	<b>expended</b>	<b>December</b>
		<b>(including</b>		<b>2024</b>
		<b>other</b>		
		<b>gains/losses</b>		
		<b>)</b>		
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	69,044	150,486	(145,202)	74,328
<b>Total funds</b>	<u>69,044</u>	<u>150,486</u>	<u>(145,202)</u>	<u>74,328</u>

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	74,328	74,328
	<u>74,328</u>	<u>74,328</u>

12 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	46,075	14,154	60,229
	<u>46,075</u>	<u>14,154</u>	<u>60,229</u>
Net debt	<u>46,075</u>	<u>14,154</u>	<u>60,229</u>

13 Commitments

**Operating lease commitments**

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				

**Pension commitments**

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>1,938</u>	<u>1,727</u>

**St Andrew's Pre School**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2024**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	141,818	141,818	105,875
	<u>141,818</u>	<u>141,818</u>	<u>105,875</u>
Other trading activities	8,371	8,371	32,921
	<u>8,371</u>	<u>8,371</u>	<u>32,921</u>
Investments	297	297	314
	<u>297</u>	<u>297</u>	<u>314</u>
<b>Total income and endowments</b>	<b>150,486</b>	<b>150,486</b>	<b>139,110</b>
<b>Expenditure on:</b>			
Other expenditure			
Other Direct Costs	10,154	10,154	2,410
Advertising	120	120	-
Bank Charges	81	81	-
	<u>10,355</u>	<u>10,355</u>	<u>2,410</u>
Employee costs			
Salaries/wages	91,972	91,972	83,090
Employer's NIC	2,816	2,816	1,378
Pension costs	1,938	1,938	1,727
Staff training	876	876	682
	<u>97,602</u>	<u>97,602</u>	<u>86,877</u>
Premises costs			
Rent	24,368	24,368	21,841
Premises cleaning	50	50	-
Premises repairs and maintenance	3,773	3,773	115
	<u>28,191</u>	<u>28,191</u>	<u>21,956</u>
General administrative costs, including depreciation and amortisation			
General insurances	60	60	55
Software, IT support and related costs	60	60	-
Stationery and printing	3,742	3,742	4,056
Subscriptions	1,065	1,065	2,894
Sundry expenses	173	173	5
Telephone, fax and broadband	2,694	2,694	667
	<u>7,794</u>	<u>7,794</u>	<u>7,677</u>

**St Andrew's Pre School****Detailed Statement of Financial Activities**

Legal and professional costs			
Accountancy and bookkeeping	1,260	1,260	1,620
	<u>1,260</u>	<u>1,260</u>	<u>1,620</u>
<b>Total of expenditure of other costs</b>	<u>145,202</u>	<u>145,202</u>	<u>120,540</u>
<b>Total expenditure</b>	145,202	145,202	120,540
Net gains on investments	-	-	-
	<u>5,284</u>	<u>5,284</u>	<u>18,570</u>
<b>Net income</b>			
<b>Net income before other gains/(losses)</b>	<u>5,284</u>	<u>5,284</u>	<u>18,570</u>
Other Gains	-	-	-
	<u>5,284</u>	<u>5,284</u>	<u>18,570</u>
<b>Net movement in funds</b>			
	<u>5,284</u>	<u>5,284</u>	<u>18,570</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	69,044	69,044	50,474
<b>Total funds carried forward</b>	<u>74,328</u>	<u>74,328</u>	<u>69,044</u>

I report to the trustees on my examination of the financial statements of St Andrew's Pre School for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Jebarson William ACCA  
Amity Accountants  
4 Whitchurch Parade  
Whitchurch Lane  
Edgware

HA8 6LR

13 October 2025

**ST. ANDREW'S CHURCH PLAYGROUP**

England & Wales - Charity number 1032082

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# Accounts

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## **St Andrew's pre-school**

### **Report of the Trustees for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

1. We are a community pre-school and we are allowed to cater within the ratio of the same rooms allocated for the use of the pre-school.
2. We operate in the morning and part afternoon between 8.00am-6.00pm term time only.
3. We receive 15 hours funding for some two-year-olds and 15/30 hours funding for 3-5 year olds.
4. We also rely on fund-raising activities. We operate under the Pre-School Learning Alliance Guidelines and are insured by them.

This childcare service adheres to the Ofsted Early Years Foundation Stage Framework, Policies and Procedures.

This community pre-school supports parents/carers who wish to go back to work and need affordable childcare which is also subsidised by the Government.

##### **Public benefit**

Trustees/committee members have regard for the Charity Commissions guidance on public benefit at our meetings. The focus of our activities remains for the care of young children under the guidelines and registration under the Pre-School Learning Alliance and Ofsted.

We cater for children aged between 18 months - 5 years in compliance with the Early Years Foundation Stage Curriculum with regards to welfare, safeguarding, policies and procedure requirements while maintaining close partnerships with parents/carers.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

1. We advertise widely and continue to gain more attention.
2. We have more two year olds joining us.
3. We have had a 'Good' judgement in November 2023 by Ofsted in respect of the service we provide for children.

### **Fundraising activities**

We had a fund-raising day, sponsored work, we continue to do regular cake sales, and held fancy dress parties to support our fund raising activities

### **FINANCIAL REVIEW**

#### **Reserves policy**

We will use excess reserve to replenish resources, equipment and take the children out on trips

#### **Funds in deficit**

None

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Constitution adopted 2013

#### **Additional governance**

We work closely with the Pre-School Learning Alliance and our insurance cover is with them. We adhere to all their policies and procedures and likewise all who are affiliated with the pre-school. We have implemented all the requirements of the GDPR in compliance with the 1998 Act.

#### **Charity constitution**

Deed of Trust

#### **Recruitment and appointment of new trustees**

Elected by parents/carers of the pre-school annually.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number: 1032082

#### **Principal address**

St Andrew's Church  
Lynford Garden's  
Edgware  
HA8 8TZ

**Chairperson**

R Boulton

**Trustees**

N Thakur

J Grace

L Porter

C Taylor

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Jebarson William ACCA

Amity Accountants

04 Whitchurch Parade

Whitchurch Lane

Edgware

Middlesex

HA8 6LR

Approved by order of the board of trustees on .....25-10-2024..... and signed on its behalf by:



.....

N Thakur

**St Andrew's Pre School**

**Charity No. 1032082**

**Trustees' Report and Unaudited Accounts**

**31 December 2023**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1032082**

**Trustees**

The following trustees served during the year:

J. Grace  
L. Porter  
C. Taylor  
N. Thakur

**Key Management Personnel**

Chair R Boulton

**Accountants**

Amity Accountants  
4 Whitchurch Parade  
Whitchurch Lane  
Edgware  
HA8 6LR

**Statement of trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



N. Thakur  
Trustee  
25 October 2024

**St Andrew's Pre School  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of St Andrew's Pre School**

I report to the trustees on my examination of the financial statements of St Andrew's Pre School for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jebarson William ACCA  
Amity Accountants  
4 Whitchurch Parade  
Whitchurch Lane  
Edgware

HA8 6LR  
25 October 2024

**St Andrew's Pre School**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

		<b>Unrestricted</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>funds</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	105,875	105,875	103,427
Other trading activities	4	32,921	32,921	22,395
Investments	5	314	314	297
<b>Total</b>		<b>139,110</b>	<b>139,110</b>	<b>126,119</b>
<b>Expenditure on:</b>				
Other	6	120,540	120,540	110,321
<b>Total</b>		<b>120,540</b>	<b>120,540</b>	<b>110,321</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>18,570</b>	<b>18,570</b>	<b>15,798</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>18,570</b>	<b>18,570</b>	<b>15,798</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>18,570</b>	<b>18,570</b>	<b>15,798</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		50,474	50,474	34,676
<b>Total funds carried forward</b>		<b>69,044</b>	<b>69,044</b>	<b>50,474</b>

**St Andrew's Pre School  
Balance Sheet**

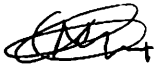
**at 31 December 2023**

**Charity No. 1032082**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	8	23,780	16,776
Cash at bank and in hand		46,075	36,518
		<u>69,855</u>	<u>53,294</u>
<b>Creditors: Amount falling due within one year</b>	<b>9</b>	<b>(811)</b>	<b>(2,820)</b>
<b>Net current assets</b>		<u>69,044</u>	<u>50,474</u>
<b>Total assets less current liabilities</b>		<u>69,044</u>	<u>50,474</u>
<b>Net assets excluding pension asset or liability</b>		<u>69,044</u>	<u>50,474</u>
<b>Total net assets</b>		<u><u>69,044</u></u>	<u><u>50,474</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	10		
<b>Unrestricted funds</b>	10		
General funds		69,044	50,474
		<u>69,044</u>	<u>50,474</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<u><u>69,044</u></u>	<u><u>50,474</u></u>

Approved by the trustees on 25 October 2024

And signed on their behalf by:



N. Thakur

Trustee

25 October 2024

**St Andrew's Pre School  
Notes to the Accounts**

**for the year ended 31 December 2023**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

**St Andrew's Pre School**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>		
Donations and legacies	103,426	103,426
Other trading activities	22,397	22,397
Investments	272	272
<b>Total</b>	<u>126,095</u>	<u>126,095</u>
<b>Expenditure on:</b>		
Other	110,321	110,321
<b>Total</b>	<u>110,321</u>	<u>110,321</u>
<b>Net income</b>	<u>15,774</u>	<u>15,774</u>
<b>Net income before other gains/(losses)</b>	15,774	15,774
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>15,774</u>	<u>15,774</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	34,701	34,701
<b>Total funds carried forward</b>	<u>50,475</u>	<u>50,475</u>

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
	105,875	105,875	103,427
	<u>105,875</u>	<u>105,875</u>	<u>103,427</u>

4 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
	32,921	32,921	22,395
	<u>32,921</u>	<u>32,921</u>	<u>22,395</u>

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Deposit account interest	314	314	297
	<u>314</u>	<u>314</u>	<u>297</u>

**St Andrew's Pre School**  
**Notes to the Accounts**

**6 Other expenditure**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Other resources expended	2,410	2,410	2,189
Bank loan and overdraft interest payable	-	-	330
Employee costs	86,877	86,877	77,664
Motor and travel costs	-	-	532
Premises costs	21,956	21,956	22,049
General administrative costs	7,677	7,677	6,452
Legal and professional costs	1,620	1,620	1,105
	<u>120,540</u>	<u>120,540</u>	<u>110,321</u>

**7 Staff costs**

	2023	2022
Salaries and wages	83,090	74,336
Social security costs	1,378	1,259
Pension costs	1,727	1,553
	<u>86,195</u>	<u>77,148</u>

No employee received emoluments in excess of £60,000.

**8 Debtors**

	2023	2022
	£	£
Trade debtors	23,780	16,776
	<u>23,780</u>	<u>16,776</u>

**9 Creditors:**

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	811	2,820
	<u>811</u>	<u>2,820</u>

**10 Movement in funds**

	At 1 January 2023	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2023
	£	£	£	£
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
General funds	50,474	139,110	(120,540)	69,044
<b>Total funds</b>	<u>50,474</u>	<u>139,110</u>	<u>(120,540)</u>	<u>69,044</u>

**St Andrew's Pre School**  
**Notes to the Accounts**

**11 Analysis of net assets between funds**

	Unrestricted funds £	Total £
Net current assets	69,044	69,044
	<u>69,044</u>	<u>69,044</u>

**12 Reconciliation of net debt**

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	36,518	9,557	46,075
	<u>36,518</u>	<u>9,557</u>	<u>46,075</u>
Net debt	<u>36,518</u>	<u>9,557</u>	<u>46,075</u>

**13 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

***Pension commitments***

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>1,727</u>	<u>1,553</u>

**St Andrew's Pre School**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	105,875	105,875	103,427
	<u>105,875</u>	<u>105,875</u>	<u>103,427</u>
Other trading activities	32,921	32,921	22,395
	<u>32,921</u>	<u>32,921</u>	<u>22,395</u>
Investments			
Deposit account interest	314	314	297
	<u>314</u>	<u>314</u>	<u>297</u>
<b>Total income and endowments</b>	<b>139,110</b>	<b>139,110</b>	<b>126,119</b>
<b>Expenditure on:</b>			
Other expenditure			
Other resources expended	2,410	2,410	2,189
	-	-	330
Interest payable	<u>2,410</u>	<u>2,410</u>	<u>2,519</u>
Employee costs			
Salaries/wages	83,090	83,090	74,336
Employer's NIC	1,378	1,378	1,259
Pension costs	1,727	1,727	1,553
Staff training	682	682	516
	<u>86,877</u>	<u>86,877</u>	<u>77,664</u>
Travel and subsistence	-	-	532
	<u>-</u>	<u>-</u>	<u>532</u>
Premises costs			
Rent	21,841	21,841	21,660
Cleaning	-	-	22
Repairs and maintenance	115	115	367
	<u>21,956</u>	<u>21,956</u>	<u>22,049</u>
General administrative costs, including depreciation and amortisation			
Insurance	55	55	86
Postage and stationery	4,056	4,056	3,413
Subscriptions	2,894	2,894	2,313
Sundry expenses	5	5	-
Telephone, fax and broadband	667	667	640
	<u>7,677</u>	<u>7,677</u>	<u>6,452</u>
Legal and professional costs			

**St Andrew's Pre School**  
**Detailed Statement of Financial Activities**

Accountancy and bookkeeping	1,620	1,620	1,105
	<u>1,620</u>	<u>1,620</u>	<u>1,105</u>
<b>Total of expenditure of other costs</b>	<b>120,540</b>	<b>120,540</b>	<b>110,321</b>
<b>Total expenditure</b>	<b>120,540</b>	<b>120,540</b>	<b>110,321</b>
Net gains on investments	-	-	-
	<u>18,570</u>	<u>18,570</u>	<u>15,798</u>
<b>Net income</b>	<b>18,570</b>	<b>18,570</b>	<b>15,798</b>
<b>Net income before other gains/(losses)</b>	<b>18,570</b>	<b>18,570</b>	<b>15,798</b>
Other Gains	-	-	-
	<u>18,570</u>	<u>18,570</u>	<u>15,798</u>
<b>Net movement in funds</b>	<b>18,570</b>	<b>18,570</b>	<b>15,798</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	50,474	50,474	34,676
<b>Total funds carried forward</b>	<b>69,044</b>	<b>69,044</b>	<b>50,474</b>

**St Andrew's Pre School  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of St Andrew's Pre School**

I report to the trustees on my examination of the financial statements of St Andrew's Pre School for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jebarson William ACCA  
Amity Accountants  
4 Whitchurch Parade  
Whitchurch Lane  
Edgware

HA8 6LR  
25 October 2024

**ST. ANDREW'S CHURCH PLAYGROUP**

England & Wales - Charity number 1032082

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
St Andrew's pre-school

Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

St Andrew's pre-school

Contents of the Financial Statements  
for the Year Ended 31 December 2022

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Independent Examiner's Report	4
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Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

## St Andrew's pre-school

### Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

1. We are a community pre-school and we are allowed to cater within the ratio of the same rooms allocated for the use of the pre-school.
2. We operate in the morning and part afternoon between 8.00am-6.00pm term time only.
3. We receive 15 hours funding for some two year olds and 15/30 hours funding for 3-5 year olds.
4. We also rely on fund raising activities. We operate under the Pre-School Learning Alliance Guidelines and are insured by them.

This child care service adheres to the Ofsted Early Years Foundation Stage Framework , Policies and Procedures.

This community pre-school supports parents/carers who wish to go back to work and need affordable child care which is also subsidised by the Government.

### **Public benefit**

Trustees/committee members regard the Charity Commissions guidance on public benefit at our meetings. The focus of our activities remains for the care of young children under the guidelines and registration under the Pre-School Learning Alliance and Ofsted.

We cater for children aged between 18 months - 5 years in compliance with the Early Years Foundation Stage Curriculum with regards to welfare, safeguarding, policies and procedure requirements while maintaining close partnerships with parents/carers.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

1. We advertise widely and continue to gain more attention.
2. We have more two year olds joining us.
3. We have had a 'Good' judgement in November 2017 by Ofsted in respect of the service we provide for children.

### **Fundraising activities**

We had a fund raising day, sponsored work, we continue to do regular cake sales, and held fancy dress parties to support our fund raising activities

St Andrew's pre-school

Report of the Trustees  
for the Year Ended 31 December 2022

**FINANCIAL REVIEW**

**Reserves policy**

We will use excess reserve to replenish resources, equipment and take the children out on trips

**Funds in deficit**

None

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Constitution adopted 2013

**Additional governance issues**

We work closely with the Pre-School Learning Alliance and our insurance cover is with them. We adhere to all their policies and procedures and likewise all who are affiliated with the pre-school. We have implemented all the requirements of the GDPR in compliance with the 1998 Act.

**Charity constitution**

Trust

**Recruitment and appointment of new trustees**

Elected by parents/carers of the pre-school annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1032082

**Principal address**

St Anndrew's Church  
Lynford Garden's  
Edgware  
HA8 8TZ

**Trustees**

N Thakur Manager  
J Grace Treasurer  
L Porter Chair person  
C Taylor Secretary  
R Boulton Chair person

St Andrew's pre-school

Report of the Trustees  
for the Year Ended 31 December 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Philip Thurairajah  
Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R Boulton - Trustee

Independent Examiner's Report to the Trustees of  
St Andrew's pre-school

**Independent examiner's report to the trustees of St Andrew's pre-school**

I report to the charity trustees on my examination of the accounts of St Andrew's pre-school (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Philip Thurairajah

Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Date: .....

St Andrew's pre-school

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		103,427	69,463
Other trading activities	2	22,395	24,290
Investment income	3	297	1,875
<b>Total</b>		<u>126,119</u>	<u>95,628</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	109,805	95,421
Other		<u>516</u>	<u>389</u>
<b>Total</b>		<u>110,321</u>	<u>95,810</u>
<b>NET INCOME/(EXPENDITURE)</b>		15,798	(182)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		34,676	34,858
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>50,474</u></u>	<u><u>34,676</u></u>

The notes form part of these financial statements

St Andrew's pre-school

Balance Sheet

31 December 2022

		31.12.22	31.12.21
		Unrestricted	Total
		fund	funds
		£	£
<b>CURRENT ASSETS</b>	Notes		
Debtors	7	16,776	6,923
Cash at bank and in hand		36,518	29,165
		<u>53,294</u>	<u>36,088</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(2,820)	(1,412)
		<u>50,474</u>	<u>34,676</u>
<b>NET CURRENT ASSETS</b>			
		<u>50,474</u>	<u>34,676</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		50,474	34,676
		<u>50,474</u>	<u>34,676</u>
<b>NET ASSETS</b>			
		<u>50,474</u>	<u>34,676</u>
<b>FUNDS</b>	9		
Unrestricted funds		50,474	34,676
		<u>50,474</u>	<u>34,676</u>
<b>TOTAL FUNDS</b>			
		<u>50,474</u>	<u>34,676</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R Boulton - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.12.22	31.12.21
	£	£
Fees	22,395	24,290
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Deposit account interest	297	1,875
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.12.22	31.12.21
	£	£
Support costs	107,286	95,421
	<u>          </u>	<u>          </u>

**Investment management costs**

	31.12.22	31.12.21
	£	£
Interest payable and similar charges	330	-
	<u>          </u>	<u>          </u>

Aggregate amounts	<u>109,805</u>	<u>95,421</u>
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Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestrictede fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	69,463
Other trading activities	24,290
Investment income	1,875
<b>Total</b>	<u>95,628</u>
<b>EXPENDITURE ON</b>	
Raising funds	95,421
Other	389
<b>Total</b>	<u>95,810</u>
<b>NET INCOME/(EXPENDITURE)</b>	(182)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	34,858
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>34,676</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Other debtors	16,776	6,923
	<u>16,776</u>	<u>6,923</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade creditors	2,820	1,412
	<u>2,820</u>	<u>1,412</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,676	15,798	50,474
	<u>34,676</u>	<u>15,798</u>	<u>50,474</u>
<b>TOTAL FUNDS</b>	<u>34,676</u>	<u>15,798</u>	<u>50,474</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	126,119	(110,321)	15,798
	<u>126,119</u>	<u>(110,321)</u>	<u>15,798</u>
<b>TOTAL FUNDS</b>	<u>126,119</u>	<u>(110,321)</u>	<u>15,798</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	34,858	(182)	34,676
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>34,858</u>	<u>(182)</u>	<u>34,676</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,628	(95,810)	(182)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>95,628</u>	<u>(95,810)</u>	<u>(182)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	34,858	15,616	50,474
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>34,858</u>	<u>15,616</u>	<u>50,474</u>

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,747	(206,131)	15,616
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>221,747</u>	<u>(206,131)</u>	<u>15,616</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

St Andrew's pre-school

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	103,427	69,463
<b>Other trading activities</b>		
Fees	22,395	24,290
<b>Investment income</b>		
Deposit account interest	297	1,875
<b>Total incoming resources</b>	<b>126,119</b>	<b>95,628</b>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Interest payable	330	-
<b>Other</b>		
Staff Training	516	389
<b>Support costs</b>		
<b>Management</b>		
Wages	74,336	68,036
Social security	1,259	1,079
Pensions	1,553	1,394
Rents	21,660	18,240
Other resources expended	2,189	1,299
Insurance	86	846
Telephone	640	640
Postage and stationery	3,413	1,221
Travel and Accommodation	532	-
Subscriptions	2,313	1,526
Carried forward	107,981	94,281

This page does not form part of the statutory financial statements

St Andrew's pre-school

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
<b>Management</b>		
Brought forward	107,981	94,281
Cleaning	22	-
	<hr/>	<hr/>
	108,003	94,281
<b>Information technology</b>		
Repairs and renewals	367	35
<b>Other 3</b>		
Sundries	-	25
<b>Governance costs</b>		
Accountancy fees	1,105	1,080
	<hr/>	<hr/>
Total resources expended	110,321	95,810
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	15,798	(182)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**ST. ANDREW'S CHURCH PLAYGROUP**

England & Wales - Charity number 1032082

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
St Andrew's pre-school

Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

St Andrew's pre-school

Contents of the Financial Statements  
for the Year Ended 31 December 2021

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Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

## St Andrew's pre-school

### Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

1. We are a community pre-school and we are allowed to cater within the ratio of the same rooms allocated for the use of the pre-school.
2. We operate in the morning and part afternoon between 8.00am-6.00pm term time only.
3. We receive 15 hours funding for some two year olds and 15/30 hours funding for 3-5 year olds.
4. We also rely on fund raising activities. We operate under the Pre-School Learning Alliance Guidelines and are insured by them.

This child care service adheres to the Ofsted Early Years Foundation Stage Framework , Policies and Procedures.

This community pre-school supports parents/carers who wish to go back to work and need affordable child care which is also subsidised by the Government.

### **Public benefit**

Trustees/committee members regard the Charity Commissions guidance on public benefit at our meetings. The focus of our activities remains for the care of young children under the guidelines and registration under the Pre-School Learning Alliance and Ofsted.

We cater for children aged between 18 months - 5 years in compliance with the Early Years Foundation Stage Curriculum with regards to welfare, safeguarding, policies and procedure requirements while maintaining close partnerships with parents/carers.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

1. We advertise widely and continue to gain more attention.
2. We have more two year olds joining us.
3. We have had a 'Good' judgement in November 2017 by Ofsted in respect of the service we provide for children.

### **Fundraising activities**

We had a fund raising day, sponsored work, we continue to do regular cake sales, and held fancy dress parties to support our fund raising activities

St Andrew's pre-school

Report of the Trustees  
for the Year Ended 31 December 2021

**FINANCIAL REVIEW**

**Reserves policy**

We will use excess reserve to replenish resources, equipment and take the children out on trips

**Funds in deficit**

None

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Constitution adopted 2013

**Additional governance issues**

We work closely with the Pre-School Learning Alliance and our insurance cover is with them. We adhere to all their policies and procedures and likewise all who are affiliated with the pre-school. We have implemented all the requirements of the GDPR in compliance with the 1998 Act.

**Charity constitution**

Trust

**Recruitment and appointment of new trustees**

Elected by parents/carers of the pre-school annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1032082

**Principal address**

St Anndrew's Church  
Lynford Garden's  
Edgware  
HA8 8TZ

**Trustees**

N Thakur Manager  
J Grace Treasurer  
L Porter Chair person  
C Taylor Secretary  
R Boulton Chair person

St Andrew's pre-school

Report of the Trustees  
for the Year Ended 31 December 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Philip Thurairajah  
ACCA  
Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R Boulton - Trustee

Independent Examiner's Report to the Trustees of  
St Andrew's pre-school

**Independent examiner's report to the trustees of St Andrew's pre-school**

I report to the charity trustees on my examination of the accounts of St Andrew's pre-school (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Philip Thurairajah  
ACCA  
Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Date: .....

St Andrew's pre-school

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		69,463	94,693
Other trading activities	2	24,290	24,618
Investment income	3	1,875	16
<b>Total</b>		<u>95,628</u>	<u>119,327</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	95,421	-
Other		389	107,733
<b>Total</b>		<u>95,810</u>	<u>107,733</u>
<b>NET INCOME/(EXPENDITURE)</b>		(182)	11,594
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		34,858	23,264
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>34,676</u>	<u>34,858</u>

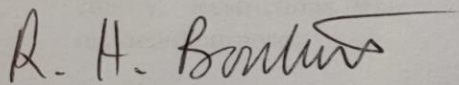
The notes form part of these financial statements

St Andrew's pre-school

Balance Sheet  
31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	6,923	5,224
Cash at bank and in hand		29,165	31,191
		<u>36,088</u>	<u>36,415</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,412)	(1,557)
		<u>34,676</u>	<u>34,858</u>
<b>NET CURRENT ASSETS</b>			
		<u>34,676</u>	<u>34,858</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,676</u>	<u>34,858</u>
<b>NET ASSETS</b>		<u>34,676</u>	<u>34,858</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>34,676</u>	<u>34,858</u>
<b>TOTAL FUNDS</b>		<u>34,676</u>	<u>34,858</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



.....  
R Boulton - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Fees	24,290	24,618
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	1,875	16
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.12.21	31.12.20
	£	£
Support costs	95,421	-
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestrictede fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	94,693
Other trading activities	24,618
Investment income	16
<b>Total</b>	<u>119,327</u>
<b>EXPENDITURE ON</b>	
Other	107,733
<b>NET INCOME</b>	11,594
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	23,264
	<u>                    </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>34,858</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Other debtors	6,923	5,224
	<u>6,923</u>	<u>5,224</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	1,412	1,557
	<u>1,412</u>	<u>1,557</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	34,858	(182)	34,676
	<u>34,858</u>	<u>(182)</u>	<u>34,676</u>
<b>TOTAL FUNDS</b>	<u>34,858</u>	<u>(182)</u>	<u>34,676</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	95,628	(95,810)	(182)
	<u>95,628</u>	<u>(95,810)</u>	<u>(182)</u>
<b>TOTAL FUNDS</b>	<u>95,628</u>	<u>(95,810)</u>	<u>(182)</u>

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	23,264	11,594	34,858
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>23,264</u>	<u>11,594</u>	<u>34,858</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,327	(107,733)	11,594
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>119,327</u>	<u>(107,733)</u>	<u>11,594</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	23,264	11,412	34,676
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>23,264</u>	<u>11,412</u>	<u>34,676</u>

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,955	(203,543)	11,412
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>214,955</u>	<u>(203,543)</u>	<u>11,412</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

St Andrew's pre-school

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	69,463	94,693
<b>Other trading activities</b>		
Fees	24,290	24,618
<b>Investment income</b>		
Deposit account interest	1,875	16
<b>Total incoming resources</b>	<u>95,628</u>	<u>119,327</u>
<b>EXPENDITURE</b>		
<b>Other</b>		
Staff Training	389	-
<b>Support costs</b>		
<b>Management</b>		
Wages	68,036	70,813
Social security	1,079	1,319
Pensions	1,394	1,385
Rents	18,240	18,600
Other resources expended	1,299	12,094
Insurance	846	60
Telephone	640	440
Postage and stationery	1,221	410
Subscriptions	1,526	1,457
	<u>94,281</u>	<u>106,578</u>
<b>Information technology</b>		
Repairs and renewals	35	-

This page does not form part of the statutory financial statements

St Andrew's pre-school

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
<b>Information technology</b>		
<b>Other 3</b>		
Sundries	25	-
<b>Governance costs</b>		
Accountancy fees	1,080	1,155
Total resources expended	<u>95,810</u>	<u>107,733</u>
<b>Net (expenditure)/income</b>	<u>(182)</u>	<u>11,594</u>

This page does not form part of the statutory financial statements

**ST. ANDREW'S CHURCH PLAYGROUP**

England & Wales - Charity number 1032082

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			Period end date		
	Day 01	Month 01	Year 2020	To	Day 31	Month 12

## Section A

## Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Nalini Thakur	Manager		All Committee members
2	Line Porter	Chair person		"
4	Catherine Taylor	Secretary		"
5	Jane Grace	Treasurer		"
6				"
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Kirti Kakkad	October 2020
Reverend Francis Adoubouchi	September 2020

**Names and addresses of advisers (Optional information)**

Role of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <small>(e.g. trust deed, constitution)</small>	Constitution adopted 2013
How the charity is constituted <small>(e.g. trust, association, company)</small>	Trust
Trustee selection methods <small>(e.g. appointed by, elected by)</small>	Elected by parents/carers of the pre-school annually.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- Trustees' consideration of major risks and the system and procedures to manage them.

<p>PLEASE REFER TO CONSTITUTION</p> <p>We work Closely with the Pre-School Learning Alliance and our Insurance Cover is with them. We adhere to all their policies and procedures and and likewise all who are affiliated with the pre-school. We have implemented all the requirements of the GDPR in compliance with the 1998 Act.</p>
--

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

<p>We are a community pre-school and we are allowed to cater within the ratio of the same rooms allocated for the use of the pre-school. We operate in the morning and part afternoon between 8.00am-6.00pm term time only. We receive 15 hours funding for some two year olds and 15/30 hours funding for 3-5 year olds. We also rely on fund raising activities. We operate under the Pre-School Learning Alliance guidelines and are insured by them. This Child care service adheres to the Ofsted Early Years Foundation Stage framework, policies and procedures. This community pre-school supports parents/carers who wish to go back to work</p>
---

and need affordable child care which is also subsidised by the Government.

Trustees/committee members regard the Charity Commissions guidance on public benefit at our meetings.  
The focus of our activities remains for the care of young children under the guidelines and registration under the Pre-School Learning Alliance and Ofsted.  
We cater for children aged between 18 months – 5 years in compliance with the Early Years Foundation Stage Curriculum with regards to welfare, safeguarding, policies and procedure requirements while maintaining close partnerships with parents/carers.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- Contribution made by volunteers.

**Section D Achievements and performance**

**Summary of the main achievements of the charity during the year**

- We advertise widely and continue to gain more attention.
- We have more two year olds joining us.
- We have had a 'Good' judgement in November 2017 by Ofsted in respect of the service we provide for children.

**Section E Financial review**

**Brief statement of the charity's policy on reserves**

We will use excess reserve to replenish resources, equipment and take the children out on trips.

**Details of any funds materially in deficit**

NONE

# St Andrew's Community Pre-School

## BALANCE SHEET As of December 31, 2020

	TOTAL
Fixed Asset	
<b>Total Fixed Asset</b>	
Cash at bank and in hand	
Account 70949549	20,239.06
Current Account - 04265823	10,961.78
Petty Cash	169.00
<b>Total Cash at bank and in hand</b>	<b>£31,369.84</b>
Debtors	
Debtors	1,049.95
<b>Total Debtors</b>	<b>£1,049.95</b>
Current Assets	
Undeposited Funds	0.00
<b>Total Current Assets</b>	<b>£0.00</b>
<b>NET CURRENT ASSETS</b>	<b>£32,419.79</b>
Creditors: amounts falling due within one year	
Trade Creditors	
Creditors	3,430.40
<b>Total Trade Creditors</b>	<b>£3,430.40</b>
Current Liabilities	
VAT Control	0.00
<b>Total Current Liabilities</b>	<b>£0.00</b>
<b>Total Creditors: amounts falling due within one year</b>	<b>£3,430.40</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>	<b>£28,989.39</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>£28,989.39</b>
<b>TOTAL NET ASSETS (LIABILITIES)</b>	<b>£28,989.39</b>
Charity funds	
Retained Earnings	23,264.27
Surplus/(Deficit)	5,725.12
<b>Total Charity funds</b>	<b>£28,989.39</b>

# St Andrew's Community Pre-School

## FINANCIAL ACTIVITIES

January - December 2020

	TOTAL
<b>Income</b>	
Donations and legacies	7.00
Fees	18,470.95
Grants	94,694.22
Interest Receivable	16.48
Other Fees	856.70
Sales of Product Income	42.00
<b>Total Income</b>	<b>£114,087.35</b>
<b>Cost of Sales</b>	
Food and Other Purchases	1,202.37
Other Direct Cost	1,123.35
<b>Total Cost of Sales</b>	<b>£2,325.72</b>
<b>TOTAL</b>	<b>£111,761.63</b>
<b>Expenditures</b>	
Accountancy Fees	1,080.00
Cleaning	88.28
Computer Costs	58.85
Insurances	59.88
Office/General Administrative Expenses	4,623.86
Other Professional Services	1,623.72
Printing, Postage and Stationery	410.48
Rent	18,600.00
<b>Staffing Costs</b>	
DBS	52.00
Employers NI	5,004.18
Pension Cost	1,384.89
Staff Training	296.75
Wages	70,813.15
<b>Total Staffing Costs</b>	<b>77,550.97</b>
Subscriptions	1,485.13
Telephone Expense	440.35
Travel and Accommodation	14.99
<b>Total Expenditures</b>	<b>£106,036.51</b>
<b>NET OPERATING INCOME</b>	<b>£5,725.12</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>£5,725.12</b>

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- Investment policy and objectives including any ethical investment policy adopted.

We had a Fund raising day. Sponsored work, we continue to do reg. Cake sales, and held fancy dress parties to support our fund raising activities. +

**Section F Other optional information**

[Empty box for optional information]

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	C Taylor	
Full name(s)	CATHERINE TAYLOR	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	26.2.2021	

**REGISTERED CHARITY NUMBER: 1032082**

Report of the Trustees and ◦  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
St Andrew's pre-school

◦  
**Amity Accountants**  
**04 Whitchurch Parade**  
**Whitchurch Lane**  
**Edgware**  
**Middlesex**  
**HA8 6LR**

St Andrew's pre-schoolContents of the Financial Statements  
for the Year Ended 31 December 2020

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

## St Andrew's pre-school

### Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

1. We are a community pre-school and we are allowed to cater within the ratio of the same rooms allocated for the use of the pre-school.
2. We operate in the morning and part afternoon between 8.00am-6.00pm term time only.
3. We receive 15 hours funding for some two year olds and 15/30 hours funding for 3-5 year olds.
4. We also rely on fund raising activities. We operate under the Pre-School Learning Alliance Guidelines and are insured by them.

This child care service adheres to the Ofsted Early Years Foundation Stage Framework , Policies and Procedures. This community pre-school supports parents/carers who wish to go back to work and need affordable child care which is also subsidised by the Government.

##### **Public benefit**

Trustees/committee members regard the Charity Commissions guidance on public benefit at our meetings. The focus of our activities remains for the care of young children under the guidelines and registration under the Pre-School Learning Alliance and Ofsted.

We cater for children aged between 18 months - 5 years in compliance with the Early Years Foundation Stage Curriculum with regards to welfare, safeguarding, policies and procedure requirements while maintaining close partnerships with parents/carers.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

1. We advertise widely and continue to gain more attention.
2. We have more two year olds joining us.
3. We have had a 'Good' judgement in November 2017 by Ofsted in respect of the service we provide for children.

##### **Fundraising activities**

We had a fund raising day, sponsored work, we continue to do regular cake sales, and held fancy dress parties to support our fund raising activities

#### **FINANCIAL REVIEW**

##### **Reserves policy**

We will use excess reserve to replenish resources, equipment and take the children out on trips

##### **Funds in deficit**

None

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Constitution adopted 2013

##### **Additional governance issues**

We work closely with the Pre-School Learning Alliance and our insurance cover is with them. We adhere to all their policies and procedures and likewise all who are affiliated with the pre-school. We have implemented all the requirements of the GDPR in compliance with the 1998 Act.

St Andrew's pre-school

Report of the Trustees  
for the Year Ended 31 December 2020

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Charity constitution**

Trust

**Recruitment and appointment of new trustees**

Elected by parents/carers of the pre-school annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1032082

**Principal address**

St Anndrew's Church  
Lynford Garden's  
Edgware  
HA8 8TZ


**Trustees**

N Thakur Manager  
J Grace Treasurer  
L Porter Chair person  
C Taylor Secretary

**Independent Examiner**

Philip Thuraiajah  
ACCA  
Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Approved by order of the board of trustees on 03/09/21..... and signed on its behalf by:

  
.....  
L Porter - Trustee

Independent Examiner's Report to the Trustees of  
St Andrew's pre-school

**Independent examiner's report to the trustees of St Andrew's pre-school**

I report to the charity trustees on my examination of the accounts of St Andrew's pre-school (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Philip Thurairajah  
ACCA  
Amity Accountants  
04 Whitchurch Parade  
Whitchurch Lane  
Edgware  
Middlesex  
HA8 6LR

Date: .....

**St Andrew's pre-school****Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		94,693	73,584
Other trading activities	2	24,618	25,295
Investment income	3	16	45
<b>Total</b>		<b>119,327</b>	<b>98,924</b>
<b>EXPENDITURE ON</b>			
Other		107,733	115,264
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,594</b>	<b>(16,340)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>23,264</b>	<b>39,604</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>34,858</b>	<b>23,264</b>

The notes form part of these financial statements

St Andrew's pre-schoolBalance Sheet  
31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	5,224	-
Cash at bank and in hand		<u>31,191</u>	<u>23,788</u>
		36,415	23,788
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,557)	(524)
		<u>34,858</u>	<u>23,264</u>
<b>NET CURRENT ASSETS</b>			
		<u>34,858</u>	<u>23,264</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		34,858	23,264
<b>NET ASSETS</b>			
		<u>34,858</u>	<u>23,264</u>
<b>FUNDS</b>			
Unrestricted funds	8	<u>34,858</u>	<u>23,264</u>
<b>TOTAL FUNDS</b>			
		<u>34,858</u>	<u>23,264</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



.....  
L Porter - Trustee

The notes form part of these financial statements

St Andrew's pre-schoolNotes to the Financial Statements  
for the Year Ended 31 December 2020**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	31.12.20	31.12.19
	£	£
Fees	24,618	25,295
	<u>          </u>	<u>          </u>

St Andrew's pre-schoolNotes to the Financial Statements - continued  
for the Year Ended 31 December 2020**3. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	16	45
	<u>16</u>	<u>45</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	73,584
Other trading activities	25,295
Investment income	45
<b>Total</b>	<u>98,924</u>
<b>EXPENDITURE ON</b>	
Other	115,264
<b>NET INCOME/(EXPENDITURE)</b>	<u>(16,340)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	39,604
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>23,264</u></u>

St Andrew's pre-schoolNotes to the Financial Statements - continued  
for the Year Ended 31 December 2020**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Other debtors	5,224	-
	<u>5,224</u>	<u>-</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade creditors	1,557	334
Other creditors	-	190
	<u>1,557</u>	<u>524</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	23,264	11,594	34,858
	<u>23,264</u>	<u>11,594</u>	<u>34,858</u>
<b>TOTAL FUNDS</b>	<u>23,264</u>	<u>11,594</u>	<u>34,858</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	119,327	(107,733)	11,594
	<u>119,327</u>	<u>(107,733)</u>	<u>11,594</u>
<b>TOTAL FUNDS</b>	<u>119,327</u>	<u>(107,733)</u>	<u>11,594</u>

**Comparatives for movement in funds**

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	39,604	(16,340)	23,264
	<u>39,604</u>	<u>(16,340)</u>	<u>23,264</u>
<b>TOTAL FUNDS</b>	<u>39,604</u>	<u>(16,340)</u>	<u>23,264</u>

St Andrew's pre-schoolNotes to the Financial Statements - continued  
for the Year Ended 31 December 2020**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>	°		
General fund	98,924	(115,264)	(16,340)
<b>TOTAL FUNDS</b>	<u>98,924</u>	<u>(115,264)</u>	<u>(16,340)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	39,604	(4,746)	34,858
<b>TOTAL FUNDS</b>	<u>39,604</u>	<u>(4,746)</u>	<u>34,858</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>	°		
General fund	218,251	(222,997)	(4,746)
<b>TOTAL FUNDS</b>	<u>218,251</u>	<u>(222,997)</u>	<u>(4,746)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

St Andrew's pre-schoolDetailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	94,693	73,584
<b>Other trading activities</b>		
Fees	24,618	25,295
<b>Investment income</b>		
Deposit account interest	16	45
<b>Total incoming resources</b>	<u>119,327</u>	<u>98,924</u>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	70,813	84,121
Social security	1,319	2,653
Pensions	1,385	1,464
Rents	18,600	18,360
Other resources expended	12,094	4,359
Insurance	60	829
Telephone	440	1,058
Postage and stationery	410	540
Subscriptions	1,457	880
	<u>106,578</u>	<u>114,264</u>
<b>Governance costs</b>		
Accountancy fees	1,155	1,000
<b>Total resources expended</b>	<u>107,733</u>	<u>115,264</u>
<b>Net income/(expenditure)</b>	<u><u>11,594</u></u>	<u><u>(16,340)</u></u>

This page does not form part of the statutory financial statements