

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

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

		Unrestricted		
		funds	Total funds	Total funds
		2024	2024	2023
	Notes	£	£	£
Income and endowments				
from:				
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
Total		150,486	150,486	139,110
Expenditure on:				
Other	6	145,202	145,202	120,540
Total		145,202	145,202	120,540
Net gains on investments		-	-	-
Net income		5,284	5,284	18,570
Transfers between funds		-	-	-
Net income before other gains/(losses)		5,284	5,284	18,570
Other gains and losses				
Net movement in funds		5,284	5,284	18,570
Reconciliation of funds:				
Total funds brought forward		69,044	69,044	50,474
Total funds carried forward		74,328	74,328	69,044

St Andrew's Pre School**Balance Sheet****at 31 December 2024****Charity No. 1032082**

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

Approved by the trustees on 13 October 2025

And signed on their behalf by:



R. Boulton

Trustee

13 October 2025

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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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 £
Income and endowments from:		
Donations and legacies	105,875	105,875
Other trading activities	32,921	32,921
Investments	314	314
Total	139,110	139,110
Expenditure on:		
Other	120,540	120,540
Total	120,540	120,540
Net income	18,570	18,570
Net income before other gains/(losses)	18,570	18,570
Other gains and losses:		
Net movement in funds	18,570	18,570
Reconciliation of funds:		
Total funds brought forward	50,474	50,474
Total funds carried forward	69,044	69,044

3 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
141,818	141,818	105,875
141,818	141,818	105,875

4 Income from other trading activities

Unrestricted	Total 2024	Total 2023
£	£	£
8,371	8,371	32,921
8,371	8,371	32,921

5 Income from investments

Unrestricted	Total 2024	Total 2023
£	£	£
297	297	314
297	297	314

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
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

	2024	2023
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

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

9 Creditors:

amounts falling due within one year

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

10 Movement in funds

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

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
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>
Total income and endowments	150,486	150,486	139,110
Expenditure on:			
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>
Total of expenditure of other costs	<u>145,202</u>	<u>145,202</u>	<u>120,540</u>
Total expenditure	145,202	145,202	120,540
Net gains on investments	-	-	-
	<u>5,284</u>	<u>5,284</u>	<u>18,570</u>
Net income			
Net income before other gains/(losses)	<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>
Net movement in funds			
	<u>5,284</u>	<u>5,284</u>	<u>18,570</u>
Reconciliation of funds:			
Total funds brought forward	69,044	69,044	50,474
Total funds carried forward	<u>74,328</u>	<u>74,328</u>	<u>69,044</u>

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

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Jebarson William ACCA
Amity Accountants
4 Whitchurch Parade
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13 October 2025