

Registered Charity Number: 1047079

Report of the Trustees and Financial Statements

for the year ended 31st August 2024 for

Westbere Pre-School

Westbere Pre-Scool

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for the Year Ended 31st August 2024**

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**Report of the Trustees
for the Year Ended 31st August 2024**

The Trustees present their report with the financial statements for the charity for the year ended 31st August 2024.

Reference and Administration Details

Registered Charity Number	1047079
Principal Address	Village Hall Church Lane Westbere Canterbury Kent CT2 0HA
Trustees	Nicola Bullock Chair Jacqueline Gilbert Emma Suart Lynda Stanley Ismatul Fitriyah Binti Zaharin
Independent Examiner	Alan Todd Aviemore Rectory Lane Barham Canterbury Kent CT4 6PE HMRC MLR: XBML00000150612
Principal Bankers	HSBC 9 Rose Lane Canterbury Kent CT1 2JP

**Report of the Trustees
for the Year Ended 31st August 2024****Objectives and Activities****Policies and Objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objects of the charity is 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 for achieving objectives

The pre school is currently open 4 days a week with full day sessions being offered on a Monday and a Wednesday. Most sessions are currently fully booked according to staff ratios.

Achievements and performance**Financial Review****Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management**Constitution**

The Westbere Pre-school (previously known as Westbere Playgroup) became a registered charity (number 1047079) on 13 October 1994
The principal object of the charity is that of a pre-school.

Method of Appointment or election of Trustees.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed

Risk Management

The Trustees have assessed the major risks to which the chity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

This report was approved by the Trustees and signed on their behalf by:

Nicola Bullock



Date:

4/6/2025

**Independent Examiners Report to the Trustees
for the Year Ended 31st August 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2024

Responsibilities and basis of report

As the Trustees of the charity, 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 charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Act or

the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



19/6/2025

Alan Todd

HMRC MLR: XBML00000150612

Aviemore

Rectory Lane

Barham

Canterbury

Kent CT4 6PE

**Statement of Financial Activities
for the Year Ended 31st August 2024**

	Note	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income From				
Charitable Activities	2	42671	42671	38814
Investments	3	0	0	0
Total Income		<u>42671</u>	<u>42671</u>	<u>38814</u>
Expenditure on:				
Charitable Activities	5	40706	40706	40085
Total Expenditure	6	<u>40706</u>	<u>40706</u>	<u>40085</u>
Net Loss before other recognised gains and losses		1965	1965	-1271
Net movement in funds		1965	1965	-1271
Reconciliation of Funds				
Total funds brought forward		1370	1370	2641
Total funds carried forward		<u>3335</u>	<u>3335</u>	<u>1370</u>

Balance Sheet
for the Year Ended 31st August 2024

	Note	20 24		20 23	
		£	£	£	£
Current Assets					
Debtors	9	0		0	
Cash at bank and in hand		3520		1740	
		<u>3520</u>		<u>1740</u>	
Creditors:					
amounts falling due within one year	10	185		370	
Net current assets			3335		1370
Net Assets			<u>3335</u>		<u>1370</u>
 Charity Funds					
Unrestricted Funds			3335		1370
Total Funds			<u>3335</u>		<u>1370</u>

The Financial Statements were approved by the Trustees and signed on their behalf by:

Nicola Bullock



Date:

4/6/2025

Notes to the Financial Statement for the Year Ended 31st August 2024

1. Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with 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)- (Charities SORP(FRS102)); and the Charities Act 2011

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

2. Income from Charitable Activities

	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
KCC Funding	37094	37094	33623
Fees from Parents	5350	5350	4378
Fundraising	227	227	316
Grants	0	0	497
	<u>42671</u>	<u>42671</u>	<u>38814</u>

3. Investment Income

	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Investment Income	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

**Notes to the Financial Statement
for the Year Ended 31st August 2024**

4. Direct Costs

	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Insurance	442	442	357
Sundry Expenses	1597	1597	2328
Hall Hire	3718	3718	2587
Training Courses	0	0	172
Wages and Salaries	34764	34764	34456
	<u>40521</u>	<u>40521</u>	<u>39900</u>

5. Governance Costs

	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Governance Independent Examiners Costs	185	185	185
	<u>185</u>	<u>185</u>	<u>185</u>

6. Analysis of Expenditure by expenditure type

	Staff Costs 2024 £	Other Costs 2024 £	Total 2024 £	Total 2023 £
Direct Costs	34764	5757	40521	39900
Expenditure on governance	0	185	185	185
	<u>34764</u>	<u>5942</u>	<u>40706</u>	<u>40085</u>

7. Net Resources Expended

During the year not Trustess received any remuneration, benefits in kind or reimbursement of expenses (2023 £Nil)

**Notes to the Financial Statement
for the Year Ended 31st August 2024**

8. Staff Costs

Staff costs were as follows

	2024	2023
	£	£
Wages and Salaries	34764	34456

The average number of persons employed by the charity during the year was as follows:

	2024	2023
	No:	No:
	3	3

No employee received remuneration amounting to more than £60,000 in either year

9. Debtors

	2024	2023
	£	£
Other Debtors	0	0

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security costs	0	0
Accruals and deferred income	185	370
	185	370