

# ST CATHERINE'S PRE-SCHOOL GROUP

England & Wales · Charity number 1050009

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1995-10-19

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

## Contact

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**Address** The Cabin  
Pymore Road  
Bridport  
Dorset  
DT6 3TR

**Phone** 01308424441

**Email** [office@stcatherinespreschool.org.uk](mailto:office@stcatherinespreschool.org.uk)

**Website** [www.stcatherinespreschool.org.uk](http://www.stcatherinespreschool.org.uk)

## Activities

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**Objects:** The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

**Activities:** St Catherine's Pre-school is situated in the grounds of St Catherine's Catholic Primary School, Bridport, in a purpose-built wooden building known as The Cabin which was built in the summer of 2010. The Pre-school provides early years care and education for children aged between 2 and 5 years. The Pre-school is registered with Ofsted for 20 children.

## Classification

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

## Geography

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- Dorset

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£159,410	£148,786	-	-
2024-08-31	£142,462	£132,422	-	-
2023-08-31	£123,475	£119,358	-	-
2022-08-31	£128,000	£122,000	-	-
2021-08-31	£126,966	£126,768	-	-

## Trustees

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Name	Role	Appointed
Alexandra Mitchell		2025-10-22
Emma Burt		2016-11-14
Eve Patricia Elizabeth Van der Steen		2024-10-15
Hayley Pullin		2025-10-22
Kathryn Middleton		2019-10-17
Laura Smith		2023-10-17
Lucy Cutting		2024-10-15
Millicent Holly Forrest		2024-10-15
Pippa Osment		2023-10-17
Shaun Dixon		2023-10-17

**ST CATHERINE'S PRE-SCHOOL GROUP**

England & Wales - Charity number 1050009

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# Accounts

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Charity Registration No. 1050009

**ST CATHERINE'S PRE-SCHOOL GROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**



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THE GROVE, RAX LANE, BRIDPORT, DORSET, DT6 3JL  
T: 01308 538120 E: INFO@HARTLEYSACCOUNTANTS.CO.UK W: WWW.HARTLEYSACCOUNTANTS.CO.UK

# ST CATHERINE'S PRE-SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Ms L Smith (Chairperson)  
Ms P Osment (Treasurer)  
Mr S Dixon (Secretary)  
Mrs E Burt (Nominated Person)  
Ms K Middleton (Safeguarding Children)  
Mrs H Gibbs  
Ms L Bonfield  
Mrs L Cutting (appointed 15/10/2024)  
Ms M Forrest (appointed 15/10/2024)  
Ms E Van der Steen (appointed 15/10/2024)

**Charity number** 1050009

**Principal address**

The Cabin  
Pymore Road  
BRIDPORT  
Dorset  
DT6 3TR

**Accountants**

Hartleys Accountancy Limited  
Chartered Certified Accountants  
The Grove  
Rax Lane  
Bridport  
Dorset  
DT6 3JL

**Bankers**

TSB  
18 West Street  
BRIDPORT  
Dorset  
DT6 3QL

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# ST CATHERINE'S PRE-SCHOOL GROUP

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# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees present their accounts for the year ended 31 August 2025.

The accounts comply with the charity's governing document and have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014, using the accounting policies set out in Note 1.

### **Structure, governance and management**

The charity is an unincorporated charity originally constituted by the governing document adopted on 30 August 1995, amended by resolution dated 1 December 2006. The charity adopted a new constitution on 4 November 2014, The Pre-School Learning Alliance Model Constitution 2011.

The day to day running of the charity was carried out by Mrs E Burt under the guidance of the governing body, made up of the Trustees. The governing body meet once every half term to discuss matters relating to the operations of the charity.

The trustees have reviewed the major strategic, business and operational risks facing the charity and they consider that there are adequate controls in place to mitigate these risks.

### **Objects and activities**

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's object, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that object.

### **Achievements and performance**

The pre-school's fee income has increased this year from £130,415 in 2024 to £145,947 this year. The pre-school has also seen an increase in Donation income from £5,812 in 2024 to £9,095 this year. However, the Charity has seen a decrease in Fundraising income which has fallen to £3,646 (2024: £5,703). Despite the reduction in Fundraising income, the Trustees would like to thank the local community for their continued support of the pre-school. Overall, total income has increased by £16,948 to £159,410 for the year.

Total costs for the year have increased this year to £148,786 (2024: £132,422). The main reason for this is an increase in wage costs from £104,046 in 2024 to £121,077 this year. The overall surplus for the year has increased to £10,624 (2024: 10,040)

# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### Financial review

Cash funds at the year end stood at £86,879 (2024 - £82,802). The increase in cash balances is due to the surplus achieved this year plus additional Early Years Grant income received in advance for the Autumn 25 term of £14,960 (last year, £19,994 was received in advance for the Autumn 24 term). The trustees recognise the need to maintain the level of fundraising activity next year to ensure that the pre-school can continue to maintain and develop its level of care and the range of activities offered to its children.

### Trustees' responsibilities

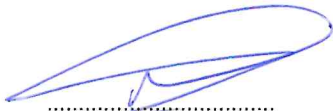
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its net movement of resources for that period.

In preparing these financial statements, the Trustees are required to :

- a) select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

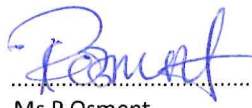
The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 1993 as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of Trustees



.....  
Ms L Smith  
Chairperson

Dated 22.10.25



.....  
Ms P Osment  
Treasurer

Dated 22.10.25

# ST CATHERINE'S PRE-SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST CATHERINE'S PRE-SCHOOL GROUP

---

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 4 to 8.

### Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

### Basis of an independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**Simon Hartley FCCA**  
Chartered Certified Accountant  
Hartleys Accountancy Limited  
Chartered Certified Accountants  
The Grove  
Rax Lane  
Bridport  
Dorset  
DT6 3JL

Dated: 11 November '25

# ST CATHERINE'S PRE-SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2025 £	Total 2024 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations		-	9,095	9,095	5,812
Grants		-	-	-	-
Fundraising		-	3,646	3,646	5,703
Other		-	-	-	25
<b>Incoming resources from charitable activities</b>					
Fees and early years grant		-	145,947	145,947	130,415
<b>Incoming resources from investments</b>					
Bank interest		-	722	722	507
<b>Total incoming resources</b>		-	159,410	159,410	142,462
<b><u>Resources expended</u></b>					
	2				
Costs of generating funds		-	919	919	1,681
Charitable activities		-	140,919	140,919	124,662
Governance costs		-	6,948	6,948	6,079
<b>Total resources expended</b>		-	148,786	148,786	132,422
<b>Net incoming/(outgoing) resources</b>		-	10,624	10,624	10,040
<b>Net movement in funds</b>		-	10,624	10,624	10,040
<b>Total funds brought forward</b>		-	241,392	241,392	231,352
<b>Total funds carried forward</b>		-	252,016	252,016	241,392

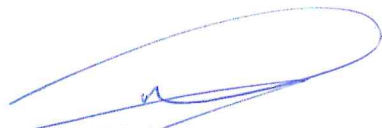
# ST CATHERINE'S PRE-SCHOOL GROUP

## BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2025

		2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	3	178,432	177,012
		<u>178,432</u>	<u>177,012</u>
<b>Current assets</b>			
Stock		499	497
Cash at bank and in hand		86,879	82,802
Prepayments		1,497	1,360
Other debtors		908	798
		<u>89,783</u>	<u>85,457</u>
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<u>(16,199)</u>	<u>(21,077)</u>
Net current assets		73,584	64,380
<b>Net assets</b>		<u>252,016</u>	<u>241,392</u>
<b>Funds of the Charity</b>			
Unrestricted funds		252,016	241,392
Total funds		<u>252,016</u>	<u>241,392</u>

We approve the accounts for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the accounting basis set out in note 1 and for providing Hartleys Accountancy Limited with all the information and explanations necessary for their preparation.

The accounts were approved by the Trustees on.....and signed of their behalf by

  
.....  
Ms L Smith  
Chairperson

  
.....  
Ms P Osment  
Treasurer

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in July 2014 and the Charities Act 2011.

#### 1.2 Incoming resources

Fees and grants receivable are accounted for in the period to which they relate. Fees are stated net of any discounts. Fees received in advance are included in deferred income and released to the Statement of Financial Activities in the financial year to which they relate. Donations and fundraising income is accounted for when received by the school.

#### 1.3 Resources expended

All expenditure is accounted for on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Governance costs comprise those costs not directly attributable to direct charitable expenditure, but which are in respect of the general administration of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	Not depreciated
Fixtures, fittings and equipment	15% reducing balance

#### 1.5 Funds

Unrestricted income funds are funds which can be applied to the School's charitable objectives at the discretion of the Trustees.

## ST CATHERINE'S PRE-SCHOOL GROUP

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

2	Total Resources expended	2024	2023
		£	£
	<b>Costs of generating funds</b>		
	Uniform and bags	539	581
	Fundraising costs	380	1,100
		<u>919</u>	<u>1,681</u>
	<b>Charitable activities</b>		
	Wages and salaries	121,077	104,046
	Pension contributions	1,751	1,623
	Consumables	3,588	3,341
	Toys and books	1,760	3,215
	Staff training and welfare	1,300	809
	Excursions and childrens' entertainment expenses	1,806	1,107
	CRB and medical report fees	348	308
	Light, heat and water	1,843	2,917
	Repairs and maintenance	2,503	2,775
	Cleaning	2,397	2,250
	Insurance	2,546	2,271
		<u>140,919</u>	<u>124,662</u>
	<b>Governance and support costs</b>		
	Accountancy costs (including Independent Examiner's fees)	1,423	1,437
	Professional fees	195	120
	Printing, postage and stationery	1,234	790
	Telephone and internet	688	1,499
	Sundry expenses	99	168
	Subscriptions	466	393
	Charitable donations	900	-
	Depreciation	1,665	1,602
	(Profit)/loss on disposal of tangible fixed assets	278	70
		<u>6,948</u>	<u>6,079</u>

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

3	Tangible fixed assets	Property	Fixtures, fittings and equipment	Total
		£	£	£
	<b>Cost</b>			
	At 1 September 2024	167,879	30,361	198,240
	Additions	-	3,363	3,363
	Disposals	-	(401)	(401)
	At 31 August 2025	<u>167,879</u>	<u>33,323</u>	<u>201,202</u>
	<b>Depreciation</b>			
	At 1 September 2024	-	21,228	21,228
	Charge for the year	-	1,665	1,665
	Eliminated on disposal	-	(123)	(123)
	At 31 August 2025	<u>-</u>	<u>22,770</u>	<u>22,770</u>
	<b>Net book value</b>			
	At 31 August 2025	<u>167,879</u>	<u>10,553</u>	<u>178,432</u>
	At 31 August 2024	<u>167,879</u>	<u>9,133</u>	<u>177,012</u>
4	<b>Creditors: amounts falling due within one year</b>			
		<b>2025</b>		<b>2024</b>
		£		£
	Accruals	1,239		1,083
	Deferred income	14,960		19,994
		<u>16,199</u>		<u>21,077</u>
5	<b>Trustees</b>			
	Mrs E Burt received a remuneration during the year through her employment at the pre-school			

**ST CATHERINE'S PRE-SCHOOL GROUP**

England & Wales - Charity number 1050009

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# Accounts

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**ST CATHERINE'S PRE-SCHOOL GROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**



# ST CATHERINE'S PRE-SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs H Gibbs (nee Bradbery) (Chairperson)  
Ms A Heaton-Livingstone (Treasurer)  
Mr S Dixon (Secretary) (appointed 17/10/2023)  
Mrs E Burt (Nominated Person)  
Ms K Middleton (Safeguarding Children)  
Ms A Blogg  
Mrs A Heaver (nee Gibbs)  
Ms L Smith (appointed 17/10/2023)  
Ms L Marley (appointed 17/10/2023)  
Ms L Bonfield (appointed 17/10/2023)  
Ms M Winters (appointed 17/10/2023)  
Ms P Osment (appointed 17/10/2023)

### Charity number

1050009

### Principal address

The Cabin  
Pymore Road  
BRIDPORT  
Dorset  
DT6 3TR

### Accountants

Hartleys Accountancy Limited  
Chartered Certified Accountants  
The Grove  
Rax Lane  
Bridport  
Dorset  
DT6 3JL

### Bankers

TSB  
18 West Street  
BRIDPORT  
Dorset  
DT6 3QL

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# ST CATHERINE'S PRE-SCHOOL GROUP

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# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

---

The trustees present their accounts for the year ended 31 August 2024.

The accounts comply with the charity's governing document and have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014, using the accounting policies set out in Note 1.

### **Structure, governance and management**

The charity is an unincorporated charity originally constituted by the governing document adopted on 30 August 1995, amended by resolution dated 1 December 2006. The charity adopted a new constitution on 4 November 2014, The Pre-School Learning Alliance Model Constitution 2011.

The day to day running of the charity was carried out by Mrs E Burt under the guidance of the governing body, made up of the Trustees. The governing body meet once every half term to discuss matters relating to the operations of the charity.

The trustees have reviewed the major strategic, business and operational risks facing the charity and they consider that there are adequate controls in place to mitigate these risks.

### **Objects and activities**

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's object, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that object.

### **Achievements and performance**

The pre-school's fee income has increased significantly this year from £108,266 in 2023 to £130,415 this year. However, the Charity has seen a decrease in both Donation income and Fundraising income which have fallen to £5,812 (2023: £7,034) and £5,703 (2023: £7,893), respectively. Despite the reduction in Fundraising and Donation income, the Trustees would like to thank the local community for their continued support of the pre-school. Overall, total income has increased by £18,987 to £142,462 for the year.

Total costs for the year have increased this year to £132,422 (2023: £119,358). The main reason for this is an increase in wage costs from £94,714 in 2023 to £104,046 this year. Despite the rise in costs, the overall surplus for the year has increased to £10,040 (2023: £4,117).

# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### Financial review

Cash funds at the year end stood at £82,802 (2023 - £67,259). The increase in cash balances is due to the surplus achieved this year plus additional Early Years Grant income received in advance for the Autumn 24 term of £19,994 (Last year, only £14,918 was received in advance for the Autumn 23 term). The trustees recognise the need to maintain the level of fundraising activity next year to ensure that the pre-school can continue to maintain and develop its level of care and the range of activities offered to its children.

### Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its net movement of resources for that period.

In preparing these financial statements, the Trustees are required to :

- a) select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

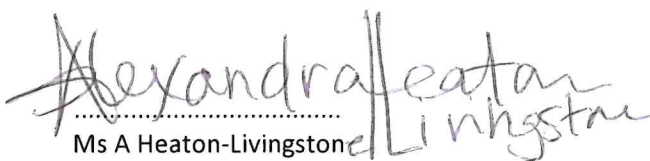
The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 1993 as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of Trustees



.....  
Mrs H Gibbs  
Trustee

Dated..... 15/10/24



.....  
Ms A Heaton-Livingston  
Trustee

Dated..... 15/10/24

# ST CATHERINE'S PRE-SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST CATHERINE'S PRE-SCHOOL GROUP

---

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 4 to 8.

### Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

### Basis of an independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Simon Hartley FCCA  
Chartered Certified Accountant  
Hartleys Accountancy Limited  
Chartered Certified Accountants  
The Grove  
Rax Lane  
Bridport  
Dorset  
DT6 3JL

Dated: 25 OCTOBER 2024

# ST CATHERINE'S PRE-SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2024 £	Total 2023 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations		-	5,812	5,812	7,034
Grants		-	-	-	-
Fundraising		-	5,703	5,703	7,893
Other		-	25	25	-
<b>Incoming resources from charitable activities</b>					
Fees and early years grant		-	130,415	130,415	108,266
<b>Incoming resources from investments</b>					
Bank interest		-	507	507	282
<b>Total incoming resources</b>		-	142,462	142,462	123,475
<b><u>Resources expended</u></b>					
	2				
Costs of generating funds		-	1,681	1,681	1,611
Charitable activities		-	124,662	124,662	112,350
Governance costs		-	6,079	6,079	5,397
<b>Total resources expended</b>		-	132,422	132,422	119,358
<b>Net incoming/(outgoing) resources</b>		-	10,040	10,040	4,117
<b>Net movement in funds</b>		-	10,040	10,040	4,117
<b>Total funds brought forward</b>		-	231,352	231,352	227,235
<b>Total funds carried forward</b>		-	241,392	241,392	231,352


# ST CATHERINE'S PRE-SCHOOL GROUP

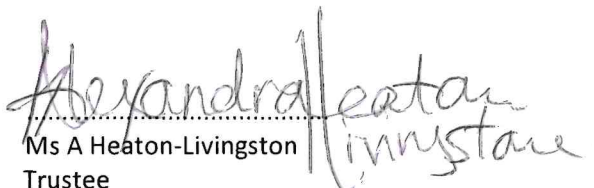
## BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2024

		2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	177,012	178,521
		<u>177,012</u>	<u>178,521</u>
<b>Current assets</b>			
Stock		497	550
Cash at bank and in hand		82,802	67,259
Prepayments		1,360	721
Other debtors		798	-
		<u>85,457</u>	<u>68,530</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(21,077)</u>	<u>(15,699)</u>
Net current assets		64,380	52,831
<b>Net assets</b>		<u><u>241,392</u></u>	<u><u>231,352</u></u>
<b><u>Funds of the Charity</u></b>			
Unrestricted funds		241,392	231,352
<b>Total funds</b>		<u><u>241,392</u></u>	<u><u>231,352</u></u>

We approve the accounts for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the accounting basis set out in note 1 and for providing Hartleys Accountancy Limited with all the information and explanations necessary for their preparation.

The accounts were approved by the Trustees on.....and signed of their behalf by

  
.....  
Mrs H Gibbs  
Trustee

  
.....  
Ms A Heaton-Livingston  
Trustee

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

---

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in July 2014 and the Charities Act 2011.

#### 1.2 Incoming resources

Fees and grants receivable are accounted for in the period to which they relate. Fees are stated net of any discounts. Fees received in advance are included in deferred income and released to the Statement of Financial Activities in the financial year to which they relate. Donations and fundraising income is accounted for when received by the school.

#### 1.3 Resources expended

All expenditure is accounted for on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Governance costs comprise those costs not directly attributable to direct charitable expenditure, but which are in respect of the general administration of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	Not depreciated
Fixtures, fittings and equipment	15% reducing balance

#### 1.5 Funds

Unrestricted income funds are funds which can be applied to the School's charitable objectives at the discretion of the Trustees.

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

2	Total Resources expended	2024	2023
		£	£
	<b>Costs of generating funds</b>		
	Uniform and bags	581	573
	Fundraising costs	1,100	1,038
		<u>1,681</u>	<u>1,611</u>
	<b>Charitable activities</b>		
	Wages and salaries	104,046	94,714
	Pension contributions	1,623	1,310
	Consumables	3,341	2,761
	Toys and books	3,215	3,013
	Football coaching	-	528
	Staff training and welfare	809	293
	Excursions and childrens' entertainment expenses	1,107	857
	CRB and medical report fees	308	357
	Light, heat and water	2,917	2,476
	Repairs and maintenance	2,775	1,922
	Cleaning	2,250	2,096
	Insurance	2,271	2,023
		<u>124,662</u>	<u>112,350</u>
	<b>Governance and support costs</b>		
	Accountancy costs (including Independent Examiner's fees)	1,437	766
	Professional fees	120	90
	Printing, postage and stationery	790	1,280
	Telephone and internet	1,499	873
	Sundry expenses	168	316
	Subscriptions	393	330
	Depreciation	1,602	1,742
	(Profit)/loss on disposal of tangible fixed assets	70	-
		<u>6,079</u>	<u>5,397</u>

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 3 Tangible fixed assets

	Property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 September 2023	167,879	30,418	198,297
Additions	-	163	163
Disposals		(220)	(220)
At 31 August 2024	<u>167,879</u>	<u>30,361</u>	<u>198,240</u>
<b>Depreciation</b>			
At 1 September 2023	-	19,776	19,776
Charge for the year	-	1,602	1,602
Eliminated on disposal		(150)	(150)
At 31 August 2024	<u>-</u>	<u>21,228</u>	<u>21,228</u>
<b>Net book value</b>			
At 31 August 2024	<u>167,879</u>	<u>9,133</u>	<u>177,012</u>
At 31 August 2023	<u>167,879</u>	<u>10,642</u>	<u>178,521</u>

### 4 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,083	781
Deferred income	19,994	14,918
	<u>21,077</u>	<u>15,699</u>

### 5 Trustees

Mrs E Burt received a remuneration during the year through her employment at the pre-school

**ST CATHERINE'S PRE-SCHOOL GROUP**

England & Wales - Charity number 1050009

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# Accounts

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**ST CATHERINE'S PRE-SCHOOL GROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**



# ST CATHERINE'S PRE-SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mrs A Heaver (nee Gibbs) (Joint Chairperson) Mrs H Gibbs (nee Bradbery) (Joint Chairperson) Ms A Heaton-Livingston (Treasurer) (appointed 17/10/2022) Ms M Peters (Secretary) (resigned 31/08/2023) Ms Z Brigden-French (resigned 31/08/2023) Ms H Noble (resigned 17/10/2022) Miss J Pitcher (resigned 17/10/2022) Mrs E Burt Ms A Chutter (resigned 30/04/2023) Ms K Middleton Ms A Blogg (appointed 17/10/2022) Ms L Buchanon (appointed 17/10/2022, resigned 31/08/2023)
<b>Charity number</b>	1050009
<b>Principal address</b>	The Cabin Pymore Road BRIDPORT Dorset DT6 3TR
<b>Accountants</b>	Hartleys Accountancy Limited Chartered Certified Accountants First Floor 67b East Street BRIDPORT Dorset DT6 3LB
<b>Bankers</b>	TSB 18 West Street BRIDPORT Dorset DT6 3QL

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# ST CATHERINE'S PRE-SCHOOL GROUP

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# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

---

The trustees present their accounts for the year ended 31 August 2023.

The accounts comply with the charity's governing document and have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014, using the accounting policies set out in Note 1.

### **Structure, governance and management**

The charity is an unincorporated charity originally constituted by the governing document adopted on 30 August 1995, amended by resolution dated 1 December 2006. The charity adopted a new constitution on 4 November 2014, The Pre-School Learning Alliance Model Constitution 2011.

The day to day running of the charity was carried out by Mrs E Burt under the guidance of the governing body, made up of the Trustees. The governing body meet once every half term to discuss matters relating to the operations of the charity.

The trustees have reviewed the major strategic, business and operational risks facing the charity and they consider that there are adequate controls in place to mitigate these risks.

### **Objects and activities**

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's object, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that object.

### **Achievements and performance**

The pre-school's fee income has increased this year by £1,186 to £108,266. In addition, Donations received has increased to £7,034 (2022: £4,897) but Fundraising income has fallen slightly this year from £7,969 in 2022 to £7,893 this year. The Trustees would like to thank the local community for their continued support of the pre-school. Overall, total income has decreased by £4,537 to £123,475 for the year because no Grant income was received this year (2022: £7,950).

Total costs for the year have reduced slightly this year to £119,358 (2022: £122,015). The main reason for this is a reduction in Wage costs from which are down from £100,263 in 2022 to £94,714 this year. Despite the fall in costs, the overall surplus for the year has reduced slightly to £4,117 (2022: £5,997).

# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

---

### Financial review

Cash funds at the year end stood at £67,259 (2022 - £61,252). The increase in cash balances is due to the surplus achieved this year plus additional Early Years Grant income received in advance with respect to the Autumn 23 term of £14,918 (Last year, only £13,666 was received in advance for the Autumn 22 term). The trustees recognise the need to maintain the level of fundraising activity next year to ensure that the pre-school can continue to maintain and develop its level of care and the range of activities offered to its children.

### Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its net movement of resources for that period.

In preparing these financial statements, the Trustees are required to :

- a) select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 1993 as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of Trustees

.....  
Mrs A Heaver  
Trustee

.....  
Mrs H Gibbs  
Trustee

Dated.....

Dated.....

# ST CATHERINE'S PRE-SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST CATHERINE'S PRE-SCHOOL GROUP

---

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 4 to 8.

### Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

### Basis of an independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Simon Hartley FCCA**  
Chartered Certified Accountant

Hartleys Accountancy Limited  
Chartered Certified Accountants  
First Floor  
67b, East Street  
Bridport  
Dorset  
DT6 3LB

Dated:.....

# ST CATHERINE'S PRE-SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2023 £	Total 2022 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations		-	7,034	7,034	4,897
Grants		-	-	-	7,950
Fundraising		-	7,893	7,893	7,969
<b>Incoming resources from charitable activities</b>					
Fees and early years grant		-	108,266	108,266	107,080
<b>Incoming resources from investments</b>					
Bank interest		-	282	282	116
<b>Total incoming resources</b>		-	123,475	123,475	128,012
<b><u>Resources expended</u></b>					
	2				
Costs of generating funds		-	1,611	1,611	1,321
Charitable activities		-	112,350	112,350	115,207
Governance costs		-	5,397	5,397	5,487
<b>Total resources expended</b>		-	119,358	119,358	122,015
<b>Net incoming/(outgoing) resources</b>		-	4,117	4,117	5,997
<b>Net movement in funds</b>		-	4,117	4,117	5,997
<b>Total funds brought forward</b>		-	227,235	227,235	221,238
<b>Total funds carried forward</b>		-	231,352	231,352	227,235

# ST CATHERINE'S PRE-SCHOOL GROUP

## BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2023

---

		2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	178,521	179,341
		<u>178,521</u>	<u>179,341</u>
<b>Current assets</b>			
Stock		550	236
Cash at bank and in hand		67,259	61,252
Prepayments		721	571
Other debtors		-	490
		<u>68,530</u>	<u>62,549</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(15,699)</u>	<u>(14,655)</u>
Net current assets		52,831	47,894
<b>Net assets</b>		<u>231,352</u>	<u>227,235</u>
<b><u>Funds of the Charity</u></b>			
Unrestricted funds		231,352	277,235
Total funds		<u>231,352</u>	<u>277,235</u>

We approve the accounts for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the accounting basis set out in note 1 and for providing Hartleys Accountancy Limited with all the information and explanations necessary for their preparation.

The accounts were approved by the Trustees on.....and signed of their behalf by

.....  
Mrs A Heaver  
Trustee

.....  
Ms Z Brigden-French  
Trustee

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

---

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in July 2014 and the Charities Act 2011.

#### 1.2 Incoming resources

Fees and grants receivable are accounted for in the period to which they relate. Fees are stated net of any discounts. Fees received in advance are included in deferred income and released to the Statement of Financial Activities in the financial year to which they relate. Donations and fundraising income is accounted for when received by the school.

#### 1.3 Resources expended

All expenditure is accounted for on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Governance costs comprise those costs not directly attributable to direct charitable expenditure, but which are in respect of the general administration of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	Not depreciated
Fixtures, fittings and equipment	15% reducing balance

#### 1.5 Funds

Unrestricted income funds are funds which can be applied to the School's charitable objectives at the discretion of the Trustees.

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

---

2	Total Resources expended	2023	2022
		£	£
	<b>Costs of generating funds</b>		
	Uniform and bags	573	572
	Fundraising costs	1,038	749
		<u>1,611</u>	<u>1,321</u>
	<b>Charitable activities</b>		
	Wages and salaries	94,714	100,263
	Pension contributions	1,310	1,349
	Consumables	2,761	2,426
	Toys and books	3,013	784
	Football coaching	528	480
	Staff training and welfare	293	2,408
	Excursions and childrens' entertainment expenses	857	349
	CRB and medical report fees	357	267
	Light, heat and water	2,476	1,608
	Repairs and maintenance	1,922	1,444
	Cleaning	2,096	2,132
	Insurance	2,023	1,697
		<u>112,350</u>	<u>115,207</u>
	<b>Governance and support costs</b>		
	Accountancy costs (including Independent Examiner's fees)	766	792
	Professional fees	90	140
	Printing, postage and stationery	1,280	1,162
	Telephone and internet	873	662
	Sundry expenses	316	263
	Subscriptions	330	552
	Depreciation	1,742	1,916
		<u>5,397</u>	<u>5,487</u>

---

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Tangible fixed assets

	Property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 September 2022	167,879	29,496	197,375
Additions	-	922	922
At 31 August 2023	<u>167,879</u>	<u>30,418</u>	<u>198,297</u>
<b>Depreciation</b>			
At 1 September 2022	-	18,034	18,034
Charge for the year	-	1,742	1,742
At 31 August 2023	<u>-</u>	<u>19,776</u>	<u>19,776</u>
<b>Net book value</b>			
At 31 August 2023	<u>167,879</u>	<u>10,642</u>	<u>178,521</u>
At 31 August 2022	<u>167,879</u>	<u>11,462</u>	<u>179,341</u>

### 4 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	781	989
Deferred income	14,918	13,666
	<u>15,699</u>	<u>14,655</u>

### 5 Trustees

Mrs E Burt received a remuneration during the year through her employment at the pre-school

**ST CATHERINE'S PRE-SCHOOL GROUP**

England & Wales - Charity number 1050009

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# Accounts

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**ST CATHERINE'S PRE-SCHOOL GROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**



# ST CATHERINE'S PRE-SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Mrs A Heaver (nee Gibbs) (Joint Chairperson)  
Ms Z Brigden-French (Joint Chairperson) (appointed 18/10/2021)  
Mrs H Barwick (Chairperson) (resigned 18/10/2021)  
Ms H Noble (Treasurer)  
Miss J Pitcher (Secretary)  
Mrs E Burt  
Mr O Barwick (resigned 18/10/2021)  
Ms A Chutter  
Ms K Middleton  
Mrs S Condliffe (resigned 18/10/2021)  
Ms M Gale (resigned 18/10/2021)  
Mrs H Gibbs (nee Bradbery) (appointed 18/10/2021)  
Ms M Peters (appointed 18/10/2021)

### Charity number

1050009

### Principal address

The Cabin  
Pymore Road  
BRIDPORT  
Dorset  
DT6 3TR

### Accountants

Hartleys Accountancy Limited  
Chartered Certified Accountants  
First Floor  
67b East Street  
BRIDPORT  
Dorset  
DT6 3LB

### Bankers

TSB  
18 West Street  
BRIDPORT  
Dorset  
DT6 3QL

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# ST CATHERINE'S PRE-SCHOOL GROUP

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# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

---

The trustees present their accounts for the year ended 31 August 2022.

The accounts comply with the charity's governing document and have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014, using the accounting policies set out in Note 1.

### **Structure, governance and management**

The charity is an unincorporated charity originally constituted by the governing document adopted on 30 August 1995, amended by resolution dated 1 December 2006. The charity adopted a new constitution on 4 November 2014, The Pre-School Learning Alliance Model Constitution 2011.

The day to day running of the charity was carried out by Mrs E Burt under the guidance of the governing body, made up of the Trustees. The governing body meet once every half term to discuss matters relating to the operations of the charity.

The trustees have reviewed the major strategic, business and operational risks facing the charity and they consider that there are adequate controls in place to mitigate these risks.

### **Objects and activities**

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's object, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that object.

### **Achievements and performance**

The pre-school's fee income has reduced this year by £2,699 to £107,080. Fundraising income has risen this year from £5,230 in 2021 to £7,969. The Trustees would like to thank the local community for their continued support of the pre-school during this difficult time. Grant income of £7,950 represents grants received from Bath Spa University (£7,000), Bridport Town Council (£450) and Dorset Community Foundation Wessex Water Grant (£500). Overall, total income has increased by £1,046 to £128,012 for the year.

Total costs for the year have reduced this year to £122,015 (2021: £126,768). The main reason for this is a reduction in Repair costs from £5,428 to £1,444 this year. This increase in income and reduction and costs has resulted in an increased surplus for the year of £5,997 (2021: £198).

# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

### Financial review

Cash funds at the year end stood at £61,252 (2021 - £48,421). The increase in cash balances is due to the surplus achieved this year plus additional Early Years Grant income received in advance with respect to the Autumn 22 term of £13,666 (Last year, only £6,990 was received in advance for the Autumn 21 term). The trustees recognise the need to maintain the level of fundraising activity next year to ensure that the pre-school can continue to maintain and develop its level of care and the range of activities offered to its children.

### Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its net movement of resources for that period.

In preparing these financial statements, the Trustees are required to :

- a) select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 1993 as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of Trustees

.....  
Mrs A Heaver  
Trustee

.....  
Ms Z Brigden-French  
Trustee

Dated.....

Dated.....

# ST CATHERINE'S PRE-SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST CATHERINE'S PRE-SCHOOL GROUP

---

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 4 to 8.

### Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

### Basis of an independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Simon Hartley FCCA**  
Chartered Certified Accountant

Hartleys Accountancy Limited  
Chartered Certified Accountants  
First Floor  
67b, East Street  
Bridport  
Dorset  
DT6 3LB

Dated:.....

# ST CATHERINE'S PRE-SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2022 £	Total 2021 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations		-	4,897	4,897	3,590
Grants		-	7,950	7,950	8,244
Fundraising		-	7,969	7,969	5,230
<b>Incoming resources from charitable activities</b>					
Fees and early years grant		-	107,080	107,080	109,779
<b>Incoming resources from investments</b>					
Bank interest		-	116	116	123
<b>Total incoming resources</b>		-	128,012	128,012	126,966
<b><u>Resources expended</u></b>					
	2				
Costs of generating funds		-	1,321	1,321	875
Charitable activities		-	115,207	115,207	119,781
Governance costs		-	5,487	5,487	6,112
<b>Total resources expended</b>		-	122,015	122,015	126,768
<b>Net incoming/(outgoing) resources</b>		-	5,997	5,997	198
<b>Net movement in funds</b>		-	5,997	5,997	198
<b>Total funds brought forward</b>		-	221,238	221,238	221,040
<b>Total funds carried forward</b>		-	227,235	227,235	221,238

# ST CATHERINE'S PRE-SCHOOL GROUP

## BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2022

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		2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	179,341	180,313
		<u>179,341</u>	<u>180,313</u>
<b>Current assets</b>			
Stock		236	272
Cash at bank and in hand		61,252	48,421
Prepayments		571	461
Other debtors		490	55
		<u>62,549</u>	<u>49,209</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(14,655)</u>	<u>(8,284)</u>
Net current assets		47,894	40,925
<b>Net assets</b>		<u><u>227,235</u></u>	<u><u>221,238</u></u>
<b><u>Funds of the Charity</u></b>			
Unrestricted funds		227,235	221,238
Total funds		<u><u>227,235</u></u>	<u><u>221,238</u></u>

We approve the accounts for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the accounting basis set out in note 1 and for providing Hartleys Accountancy Limited with all the information and explanations necessary for their preparation.

The accounts were approved by the Trustees on.....and signed of their behalf by

.....  
Mrs A Heaver  
Trustee

.....  
Ms Z Brigden-French  
Trustee

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

---

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in July 2014 and the Charities Act 2011.

#### 1.2 Incoming resources

Fees and grants receivable are accounted for in the period to which they relate. Fees are stated net of any discounts. Fees received in advance are included in deferred income and released to the Statement of Financial Activities in the financial year to which they relate. Donations and fundraising income is accounted for when received by the school.

#### 1.3 Resources expended

All expenditure is accounted for on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Governance costs comprise those costs not directly attributable to direct charitable expenditure, but which are in respect of the general administration of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	Not depreciated
Fixtures, fittings and equipment	15% reducing balance

#### 1.5 Funds

Unrestricted income funds are funds which can be applied to the School's charitable objectives at the discretion of the Trustees.

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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2	Total Resources expended	2022	2021
		£	£
	<b>Costs of generating funds</b>		
	Uniform and bags	572	806
	Fundraising costs	749	69
		<u>1,321</u>	<u>875</u>
	<b>Charitable activities</b>		
	Wages and salaries	100,263	98,787
	Pension contributions	1,349	1,225
	Consumables	2,426	2,397
	Toys and books	784	2,567
	Football coaching	480	736
	Staff training and welfare	2,408	2,259
	Excursions and childrens' entertainment expenses	349	275
	CRB and medical report fees	267	248
	Light, heat and water	1,608	1,789
	Repairs and maintenance	1,444	5,428
	Cleaning	2,132	2,580
	Insurance	1,697	1,490
		<u>115,207</u>	<u>119,781</u>
	<b>Governance and support costs</b>		
	Accountancy costs (including Independent Examiner's fees)	792	450
	Professional fees	140	581
	Printing, postage and stationery	1,162	1,670
	Telephone and internet	662	579
	Sundry expenses	263	356
	Subscriptions	552	454
	Depreciation	1,916	2,022
		<u>5,487</u>	<u>6,112</u>

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# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 3 Tangible fixed assets

	Property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 September 2021	167,879	28,552	196,431
Additions	-	944	944
At 31 August 2022	<u>167,879</u>	<u>29,496</u>	<u>197,375</u>
<b>Depreciation</b>			
At 1 September 2021	-	16,118	16,118
Charge for the year	-	1,916	1,916
At 31 August 2022	<u>-</u>	<u>18,034</u>	<u>18,034</u>
<b>Net book value</b>			
At 31 August 2022	<u>167,879</u>	<u>11,462</u>	<u>179,341</u>
At 31 August 2021	<u>167,879</u>	<u>12,434</u>	<u>180,313</u>

### 4 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	989	1,294
Deferred income	13,666	6,990
	<u>14,655</u>	<u>8,284</u>

### 5 Trustees

Mrs E Burt received a remuneration during the year through her employment at the pre-school

**ST CATHERINE'S PRE-SCHOOL GROUP**

England & Wales - Charity number 1050009

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# Accounts

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**ST CATHERINE'S PRE-SCHOOL GROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**



# ST CATHERINE'S PRE-SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs H Barwick (Chairperson)  
Ms H Noble (Treasurer)  
Ms A Gibbs (Secretary)  
Mrs K Jones (Resigned October 2020)  
Mrs E Burt  
Mr O Barwick  
Miss J Pitcher  
Ms A Chutter  
Ms K Middleton  
Mrs S Condliffe  
Ms M Gale  
Ms A Potter (Resigned October 2020)  
Mrs Z Rowe (Resigned October 2020)  
Ms A Walter (Resigned October 2020)

### Charity number

1050009

### Principal address

The Cabin  
Pymore Road  
BRIDPORT  
Dorset  
DT6 3TR

### Accountants

Hartleys Accountancy Limited  
Chartered Certified Accountants  
First Floor  
67b East Street  
BRIDPORT  
Dorset  
DT6 3LB

### Bankers

TSB  
18 West Street  
BRIDPORT  
Dorset  
DT6 3QL

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# ST CATHERINE'S PRE-SCHOOL GROUP

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# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

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The trustees present their accounts for the year ended 31 August 2021.

The accounts comply with the charity's governing document and have been prepared in accordance with the requirements of the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in July 2014, using the accounting policies set out in Note 1.

### **Structure, governance and management**

The charity is an unincorporated charity originally constituted by the governing document adopted on 30 August 1995, amended by resolution dated 1 December 2006. The charity adopted a new constitution on 4 November 2014, The Pre-School Learning Alliance Model Constitution 2011.

The day to day running of the charity was carried out by Mrs E Burt under the guidance of the governing body, made up of the Trustees. The governing body meet once every half term to discuss matters relating to the operations of the charity.

The trustees have reviewed the major strategic, business and operational risks facing the charity and they consider that there are adequate controls in place to mitigate these risks.

### **Objects and activities**

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance

As required by section 17(5) of the Charities Act 2011 the Trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the Charity's object, as set out above, falls within the definitions of charitable purposes in the Act and that the activities as set out above contribute to meeting that object.

### **Achievements and performance**

The pre-school's fee income has increased this year by £3,530 to £109,779. Fundraising income has fallen slightly this year from £5,654 in 2020 to £5,230. The pre-school also received government grants during the year to support it through the coronavirus pandemic. The Trustees would like to thank the local community for their continued support of the pre-school during this difficult time.

# ST CATHERINE'S PRE-SCHOOL GROUP

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### Financial review

Despite these difficult times, and with the support of the government and local community, the pre-school has generated a small surplus for the year of £198 (2020 - £15,548).

Cash funds at the year end stood at £48,421 (2020 - £57,273). The reason for the fall in cash funds despite a small surplus being generated during the year is due to the timing of cash being received for Early Years Grants. The trustees recognise the need to maintain the level of fundraising activity next year to ensure that the pre-school can continue to maintain and develop its level of care and the range of activities offered to its children.

The outbreak of COVID-19 in the UK and the measures being taken to control its spread, have impacted our pre-school.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the charity for future periods.

### Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its net movement of resources for that period.

In preparing these financial statements, the Trustees are required to :

- a) select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 1993 as amended by the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of Trustees

.....  
Mrs H Barwick  
Trustee

Dated.....

# ST CATHERINE'S PRE-SCHOOL GROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST CATHERINE'S PRE-SCHOOL GROUP

---

I report on the accounts of the charity for the year ended 31 August 2021 which are set out on pages 4 to 8.

### Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

### Basis of an independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**Simon Hartley FCCA**  
Chartered Certified Accountant

Hartleys Accountancy Limited  
Chartered Certified Accountants  
First Floor  
67b, East Street  
Bridport  
Dorset  
DT6 3LB

Dated:.....

# ST CATHERINE'S PRE-SCHOOL GROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Restricted Fund £	Unrestricted Fund £	Total 2021 £	Total 2020 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations		-	3,590	3,590	5,012
Grants		-	8,244	8,244	15,691
Fundraising		-	5,230	5,230	5,654
<b>Incoming resources from charitable activities</b>					
Fees and early years grant		-	109,779	109,779	106,249
<b>Incoming resources from investments</b>					
Bank interest		-	123	123	95
<b>Total incoming resources</b>		-	126,966	126,966	132,701
<b><u>Resources expended</u></b>					
	2				
Costs of generating funds		-	875	875	510
Charitable activities		-	119,781	119,781	112,000
Governance costs		-	6,112	6,112	4,643
<b>Total resources expended</b>		-	126,768	126,768	117,153
<b>Net incoming/(outgoing) resources</b>		-	198	198	15,548
<b>Net movement in funds</b>		-	198	198	15,548
<b>Total funds brought forward</b>		-	221,040	221,040	205,492
<b>Total funds carried forward</b>		-	221,238	221,238	221,040

# ST CATHERINE'S PRE-SCHOOL GROUP

## BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2021

		2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	180,313	180,839
		<u>180,313</u>	<u>180,839</u>
<b>Current assets</b>			
Stock		272	562
Cash at bank and in hand		48,421	57,273
Prepayments		461	413
Other debtors		55	250
		<u>49,209</u>	<u>58,498</u>
<b>Creditors: amounts falling due within one year</b>	4	<u>(8,284)</u>	<u>(18,297)</u>
Net current assets		40,925	40,201
<b>Net assets</b>		<u><u>221,238</u></u>	<u><u>221,040</u></u>
<b><u>Funds of the Charity</u></b>			
Unrestricted funds		221,238	221,040
Total funds		<u><u>221,238</u></u>	<u><u>221,040</u></u>

We approve the accounts for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet and the related notes. We acknowledge our responsibility for the accounts, including the appropriateness of the accounting basis set out in note 1 and for providing Hartleys Accountancy Limited with all the information and explanations necessary for their preparation.

The accounts were approved by the Trustees on.....and signed of their behalf by

.....  
Mrs H Barwick  
Trustee

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

---

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in July 2014 and the Charities Act 2011.

#### 1.2 Incoming resources

Fees and grants receivable are accounted for in the period to which they relate. Fees are stated net of any discounts. Fees received in advance are included in deferred income and released to the Statement of Financial Activities in the financial year to which they relate. Donations and fundraising income is accounted for when received by the school.

#### 1.3 Resources expended

All expenditure is accounted for on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Governance costs comprise those costs not directly attributable to direct charitable expenditure, but which are in respect of the general administration of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	Not depreciated
Fixtures, fittings and equipment	15% reducing balance

#### 1.5 Funds

Unrestricted income funds are funds which can be applied to the School's charitable objectives at the discretion of the Trustees.

# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

---

2	Total Resources expended	2021	2020
		£	£
	<b>Costs of generating funds</b>		
	Uniform and bags	806	244
	Fundraising costs	69	266
		<u>875</u>	<u>510</u>
	<b>Charitable activities</b>		
	Wages and salaries	98,787	97,593
	Pension contributions	1,225	1,136
	Consumables	2,397	1,731
	Toys and books	2,567	1,514
	Football coaching	736	366
	Staff training and welfare	2,259	347
	Excursions and childrens' entertainment expenses	275	225
	CRB and medical report fees	248	143
	Light, heat and water	1,789	1,856
	Repairs and maintenance	5,428	3,236
	Cleaning	2,580	2,487
	Insurance	1,490	1,366
		<u>119,781</u>	<u>112,000</u>
	<b>Governance and support costs</b>		
	Accountancy costs (including Independent Examiner's fees)	450	480
	Professional fees	581	90
	Printing, postage and stationery	1,670	804
	Telephone and internet	579	527
	Sundry expenses	356	64
	Subscriptions	454	391
	Depreciation	2,022	2,287
		<u>6,112</u>	<u>4,643</u>

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# ST CATHERINE'S PRE-SCHOOL GROUP

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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3	Tangible fixed assets	Property	Fixtures, fittings and equipment	Total
		£	£	£
	<b>Cost</b>			
	At 1 September 2020	167,879	27,056	194,935
	Additions	-	1,496	1,496
	At 31 August 2021	<u>167,879</u>	<u>28,552</u>	<u>196,431</u>
	<b>Depreciation</b>			
	At 1 September 2020	-	14,096	14,096
	Charge for the year	-	2,022	2,022
	At 31 August 2021	<u>-</u>	<u>16,118</u>	<u>16,118</u>
	<b>Net book value</b>			
	At 31 August 2021	<u>167,879</u>	<u>12,434</u>	<u>180,313</u>
	At 31 August 2020	<u>167,879</u>	<u>12,960</u>	<u>180,839</u>

4	Creditors: amounts falling due within one year	2021	2020
		£	£
	Accruals	1,294	1,405
	Deferred income	6,990	16,892
		<u>8,284</u>	<u>18,297</u>

5 **Trustees**  
Mrs E Burt received a remuneration during the year through her employment at the pre-school