

**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

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

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

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

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

ST CATHERINE'S PRE-SCHOOL GROUP

BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2021

		2021 £	2020 £
Fixed assets			
Tangible assets	3	180,313	180,839
		<u>180,313</u>	<u>180,839</u>
Current assets			
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>
Creditors: amounts falling due within one year	4	<u>(8,284)</u>	<u>(18,297)</u>
Net current assets		40,925	40,201
Net assets		<u>221,238</u>	<u>221,040</u>
<u>Funds of the Charity</u>			
Unrestricted funds		221,238	221,040
Total funds		<u>221,238</u>	<u>221,040</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
		£	£
	Costs of generating funds		
	Uniform and bags	806	244
	Fundraising costs	69	266
		<u>875</u>	<u>510</u>
	Charitable activities		
	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>
	Governance and support costs		
	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>

ST CATHERINE'S PRE-SCHOOL GROUP

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

3 Tangible fixed assets

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

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,294	1,405
Deferred income	6,990	16,892
	8,284	18,297

5 Trustees

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