

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



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# ST CATHERINE'S PRE-SCHOOL GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

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)

### 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 2023

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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

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### 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

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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>Incoming resources</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>Resources expended</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

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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 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	167,879	30,418	198,297
<b>Depreciation</b>			
At 1 September 2022	-	18,034	18,034
Charge for the year	-	1,742	1,742
At 31 August 2023	-	19,776	19,776
<b>Net book value</b>			
At 31 August 2023	167,879	10,642	178,521
At 31 August 2022	167,879	11,462	179,341

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

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

### 5 Trustees

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