

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



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ST CATHERINE'S PRE-SCHOOL GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

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 Heaven (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

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

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.

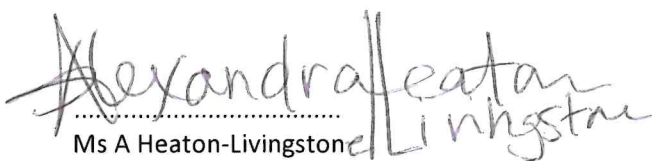
The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 1993 as amended by the Charities Act 2011. They are also responsible 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 £
Incoming resources					
Incoming resources from generated funds					
Donations		-	5,812	5,812	7,034
Grants		-	-	-	-
Fundraising		-	5,703	5,703	7,893
Other		-	25	25	-
Incoming resources from charitable activities					
Fees and early years grant		-	130,415	130,415	108,266
Incoming resources from investments					
Bank interest		-	507	507	282
Total incoming resources		-	142,462	142,462	123,475
Resources expended					
	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
Total resources expended		-	132,422	132,422	119,358
Net incoming/(outgoing) resources		-	10,040	10,040	4,117
Net movement in funds		-	10,040	10,040	4,117
Total funds brought forward		-	231,352	231,352	227,235
Total funds carried forward		-	241,392	241,392	231,352


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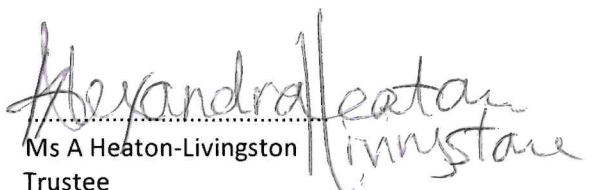
BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2024

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

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

2	Total Resources expended	2024	2023
		£	£
	Costs of generating funds		
	Uniform and bags	581	573
	Fundraising costs	1,100	1,038
		<u>1,681</u>	<u>1,611</u>
	Charitable activities		
	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>
	Governance and support costs		
	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>

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

3 Tangible fixed assets

	Property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 September 2023	167,879	30,418	198,297
Additions	-	163	163
Disposals		(220)	(220)
At 31 August 2024	167,879	30,361	198,240
Depreciation			
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	-	21,228	21,228
Net book value			
At 31 August 2024	167,879	9,133	177,012
At 31 August 2023	167,879	10,642	178,521

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