

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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# 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

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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>	4	<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><u>Funds of the Charity</u></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	167,879	33,323	201,202
<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	-	22,770	22,770
<b>Net book value</b>			
At 31 August 2025	167,879	10,553	178,432
At 31 August 2024	167,879	9,133	177,012

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

	2025 £	2024 £
Accruals	1,239	1,083
Deferred income	14,960	19,994
	16,199	21,077

### 5 Trustees

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