

St Christopher's Pre-School

Unaudited Accounts

31 March 2025

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## **St Christopher's Pre-School Information**

### **Trustees**

Laura Nicholson  
Takieyah James  
Michaela Holbrook  
Karen Blake (resigned 18/07/2025)  
Ailsa Keeble (resigned 18/07/2025)  
Kayley Sinclair  
Emma Taylor (resigned 18/07/2025)

### **Accountants**

Cochrane & Co Accountants Limited  
38 Kings Road  
Lee-on-the-Solent  
Hampshire  
PO13 9NU

### **Bankers**

Lloyds TSB Plc  
Bitterne Branch  
Southampton

### **Address**

St Christopher's Pre-School  
St. Christophers Church  
Thornhill  
Southampton  
Hampshire  
SO19 6PJ

**St Christopher's Pre-School  
Trustee's annual report  
for the year ended 31 March 2025**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constitution, the Charities Act 2011 and the Charities SORP.

**Governing document**

The organisation is constituted with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA.

**Management committee**

Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

**Membership**

Membership is divided into two types, family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

**Objects and activities**

The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

**Public benefit**

The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

**Reserves policy**

The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment, provide security for the future of the pre-school, enable the pre-school to meet statutory requirements for sick pay for its staff and to meet redundancy costs in the event of the pre-school closing.

At 31 March 2025 unrestricted reserves totalled £73,464. and restricted reserves totalled £0, giving total reserves of £73,464.

**St Christopher's Pre-School  
Trustee's annual report  
for the year ended 31 March 2025**

**Financial review and funding**

The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

This year the organisation has continued to expand the education and care facilities to include specific staff training and equipment for special needs children.

The organisation continues to work towards raising money for capital equipment.

**Statement of trustees responsibilities;**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the management committee on

Signed on it's behalf by;

Miss L Nicholson  
**Chair**

**St Christopher's Pre-School****Registered charity number 1076643****Independent Examiner's Report to the Trustees of St Christopher's Pre-School on the accounts for the Year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 5 to 8.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Cochrane, FCA

ICAEW

Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

**St Christopher's Pre-School**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming resources</b>				
Grants	114,506		114,506	113,403
Fees	5,006		5,006	4,256
Bank interest	257		257	161
Other grants	7,982		7,982	2,605
<b>Total Incoming resources</b>	<b>127,751</b>	<b>-</b>	<b>127,751</b>	<b>120,425</b>
<b>Resources expended</b>				
<b>Fee earning activities</b>				
Wages and salaries	89,251		89,251	78,905
Employer's NI	77		77	-
Employers pension	859		859	811
Staff training	1,454		1,454	267
Rent	13,440		13,440	12,535
Recruitment	-		-	525
Milk	830		830	1,129
Clothing costs	554		554	78
Trips and events	2,270		2,270	1,287
Christmas	475		475	141
Equipment, including garden	2,385		2,385	3,002
	<b>111,595</b>	<b>-</b>	<b>111,595</b>	<b>98,680</b>

**St Christopher's Pre-School**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

**Governance costs**

Bookkeeping	760		760	920
Stationery, postage and photocopying	1,098		1,098	880
Accountancy	1,440		1,440	1,344
Telephone	1,497		1,497	1,359
Repairs and renewals-property	58		58	2,471
Subscriptions	85		85	85
EYPP	323		323	1,274
Depreciation	909		909	1,103
DBS	88		88	130
Cleaning	1,556		1,556	1,108
Insurance	1,342		1,342	-
Other	262		262	139

	9,418	-	9,418	10,813
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**Total resources expended**

	121,013	-	121,013	109,493
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**Net incoming resources**

	6,738	-	6,738	10,932
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**Reconciliation of funds;**

Total funds brought forward	66,726	-	66,726	55,794
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**Total funds carried forward**

	73,464	-	73,464	66,726
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**St Christopher's Pre-School  
Statement of Financial Position  
as at 31 March 2025**

	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	12	2,607	3,126
<b>Current assets</b>			
Cash at bank		72,725	64,333
Prepayments		-	1,342
		<u>72,725</u>	<u>65,675</u>
<b>Current liabilities</b>			
Accruals		<u>1,868</u>	<u>2,075</u>
<b>Net current assets</b>		70,857	63,600
<b>Net assets</b>		<u>73,464</u>	<u>66,726</u>
<b>Funds of charity</b>			
Unrestricted fund		66,726	55,794
Net unrestricted surplus for the year		6,738	10,932
		<u>73,464</u>	<u>66,726</u>

These accounts were approved by the trustees on

and signed on it's behalf by;

Miss L Nicholson  
**Chair**

**St Christopher's Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

**Basis of preparation of accounts**

The accounts have been compiled on an accruals basis for the information of the pre-school committee and its members. As such, the preparation of these accounts is governed by the SORP (FRS 102) and with the Charities Act 2011.

The charity is unincorporated.

The charity is a public benefit entity.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a receivable basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

**Outgoing resources**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation.

**Stocks**

Stock represents the value of unsold clothing and brochures at the balance sheet date.

**Depreciation**

Depreciation has been provided at 25% reducing balance on play equipment and 33.3% reducing balance on office equipment.

**St Christopher's Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**2 Pre-School Learning Alliance**

The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

**3 Management Committee**

No members of the management committee received any remuneration during the year.

No committee member or other person related to the charity had any personal interest in any contract or transaction entered into by the organisation during the year.

**4 Accumulated Fund**

All funds and assets are for the benefit of the pre-school members.

**5 Employee numbers**

There were 6 employees during the year.

**6 Presentation currency**

The accounts are presented in Sterling.

**7 Independent examiners fees**

During the year fees of £1,344 were paid to the Independent examiner.

**8 Trustee remuneration**

During the year no trustees were paid remuneration.

**9 Trustees expenses**

No expenses were paid to trustees in the year.

**10 Employees**

No individual employee was paid over £60,000.

**11 Related party transactions.**

There are no related party transactions.

**St Christopher's Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**12 Plant, machinery and motor vehicles**

	<b>Plant and machinery £</b>
<b>Net book value</b>	
At 1 April 2024	4,229
Additions	390
At 31 March 2025	<u>4,619</u>
<b>Depreciation</b>	
At 1 April 2024	1,103
Charge for the year	909
At 31 March 2025	<u>2,012</u>
<b>Net book value</b>	
At 31 March 2025	<u>2,607</u>