



Section A

Independent Examiner's Report

Report to the  
Management Committee

St. Joseph's Pre-School

On accounts for the year  
ended

31 August 2024

Charity no  
(if any)

1089094

Set out on pages

1-2

I report to the Management Committee on my examination of the accounts of the above charity ("the Setting") for the year ended 31 August 2024.

Responsibilities and  
basis of report

As the Setting's Management Committee, 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 Setting's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27 September 2024

Name:

Joseph Simpson

Relevant professional  
qualification(s) or body  
(if any):

Practicing member of Association of Certified Chartered Accounts

Address:

The Willows

Tinkley Lane, Nympsfield

Stonehouse, GL10 3UH

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

## Receipts and payments accounts

For the period from	Period start date	To	Period end date
	01-Sep-23		31-Aug-24

### Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Nursery Education Funding (Free for 3&4)	98,579	-	-	98,579	70,241
Nursery Education Funding (New for 2)	10,275	-	-	10,275	4,774
Other payments from Gloucestershire County Council	3,092	-	-	3,092	3,770
Children's fees	26,764	-	-	26,764	22,919
Grants	-	500	-	500	1,000
Fundraising	897	994	-	1,891	602
Donations	37	-	-	37	397
Interest on deposit account	834	-	-	834	375
Other receipts	833	-	-	833	341
<b>Sub total (Gross income for AR)</b>	<b>141,311</b>	<b>1,494</b>	<b>-</b>	<b>142,805</b>	<b>104,419</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>141,311</b>	<b>1,494</b>	<b>-</b>	<b>142,805</b>	<b>104,419</b>
<b>A3 Payments</b>					
Payment to staff	78,222	318	-	78,540	56,116
HMRC (Tax and NI payments)	- 610	-	-	- 610	6,783
Staff pension : employer contribution	1,060	-	-	1,060	2,294
Training costs/course fees	1,149	-	-	1,149	333
Premises (rent, heat etc)	13,553	1,795	-	15,347	11,009
Subscriptions	1,183	182	-	1,366	805
Insurance	628	-	-	628	595
Administration (post, tel etc)	375	-	-	375	672
Payroll service	600	-	-	600	485
Consumables (paint, paper etc)	1,297	-	-	1,297	823
Equipment (toys, books etc)	3,330	125	-	3,455	3,292
Fundraising costs	- 13	75	-	62	101
Other expenditure	-	-	-	-	1,369
<b>Sub total</b>	<b>100,773</b>	<b>2,495</b>	<b>-</b>	<b>103,267</b>	<b>84,677</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>100,773</b>	<b>2,495</b>	<b>-</b>	<b>103,267</b>	<b>84,677</b>
<b>Net of receipts/(payments)</b>	<b>40,538</b>	<b>- 1,000</b>	<b>-</b>	<b>39,537</b>	<b>19,742</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>73,872</b>	<b>1,000</b>	<b>-</b>	<b>74,872</b>	<b>55,131</b>
<b>Cash funds this year end</b>	<b>114,410</b>	<b>- 0</b>	<b>-</b>	<b>114,410</b>	<b>74,872</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Current Account	55,686		-
	Reserves Account	58,333		-
	PayPal	77		
	Petty Cash	314		-
	<b>Total cash funds</b>	<b>114,410</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Prepayment of Tapestry Subscription	162	-	-
			-	-
			-	-
			-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Prepayment of Tapestry Subscription	Unrestricted	162	162
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>	Deposits held to hold places	Unrestricted	393	Within next year
	Deposits held to hold places	Unrestricted	155	Beyond next year
	Deferred Income	Unrestricted	6,239	Within next year
	Accrued Expenses	Unrestricted	343	Within next year
	Pension/NI Payable	Unrestricted	154	Within next year

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Anna Hitchings	Anna Hitchings - Chair	17/10/24
L Farrer	Leah Farrer - Treasurer	17/10/24



## Trustees' Annual Report for the period

From 1 September 2023  
To 31 August 2024

Period start date  
Period end date

Charity name: St Joseph's Pre-school

Charity registration number: 1089094

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of the children through community groups and by:</p> <ul style="list-style-type: none"><li>(a) offering appropriate play facilities and training courses, 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, regardless of race, culture, religion, disability or means;</li><li>(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;</li><li>(c) instigating and adhering to and furthering the aim of Gloucestershire PATA.</li></ul> <p>In planning our activities for the year the management committee keep in mind the Charity Commission's guidance on public benefit at all meetings.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>To advance education for the public benefit by the provision of a pre-school for children aged 2 to 4 living in the Stroud Valley.</p> <p>To achieve this and our objects, we undertake the following activities by:</p>

		<ul style="list-style-type: none"> <li>- providing children's places for pre-school activities;</li> <li>- managing, supporting, developing and paying staff;</li> <li>- ensuring applications of government nursery grants, fundraising and researching other grants initiatives;</li> <li>- ensuring Ofsted, Gloucestershire County Council and 'Free for 3s and 4s' compliance;</li> <li>- fulfilment of obligations with regards to Disadvantaged 2 year old funding (when applicable) and Working Parents 2 year old funding.</li> <li>- registered provider for 30 hours free childcare;</li> <li>- involving community and parents in group activities.</li> </ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All members of the Pre-school's Management Committee have due regard to the guidance issued by the Charity Commission on public benefit, and take this into consideration in the ongoing management of the provision of the Pre-school's services.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>Not applicable</b>
Policy on social investment including program related investment	Para 1.38	<b>Not applicable</b>
Contribution made by volunteers	Para 1.38	We have a volunteer who comes in on a regular basis to support the setting. The volunteer is a retired staff member who has returned due to her love of working with young children and wanting to support the team she was once a part of. The volunteers helps with the daily routine, general jobs and scaffolding the children's play.
Other		<b>Not applicable</b>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><i>Sept 2023 to July 2024:</i></p> <ul style="list-style-type: none"> <li>- September 2023 had 26 children registered and by July 2024 this had increased to 34 children;</li> <li>- Throughout the year children learnt about festivals around the world through activities (eg. at Chinese New Year they made crafts and sampled cultural food)</li> <li>- Staff (predominantly Early Years) participated in a number of training courses throughout the year. The team have: <ul style="list-style-type: none"> <li>o completed their First Aid update training;</li> <li>o Practitioners have upskilled in safeguarding course where applicable to meet relevant roles within the setting;</li> <li>o A 1:1 practitioner has completed her L1 and 2 Makaton training to support children in her care.</li> <li>o Our lead practitioner has completed Cherry Garden Framework training to support assessments of SEND children in our care.</li> </ul> </li> <li>- All new Committee members completed Safeguarding Training (Level 1), as per DfE "Keeping Children Safe in Education".</li> <li>- The DSL attends regular DSL support hub meetings run by Gloucestershire Safeguarding Children Partnership.</li> <li>- A range of policies and procedures were systematically reviewed and updated as necessary.</li> <li>- One early years 1:1 practitioner was recruited in July 2023 to commence supporting two children from September 2023, on a fixed term contract.</li> <li>- Deputy Practitioner left the setting at the end of February 2024 to take up a post within a school more local to her. Also, a Bank Staff member resigned at the end of February 2024 due to her not being available to assist when asked because of increased workload on her university course. A further Bank Staff member's contract came to and end in July 2024 and this was not</li> </ul>

		<p>renewed due to personal circumstances as she no longer had capacity to support the Pre-School</p> <ul style="list-style-type: none"> <li>- Two rounds of recruitment were needed to replace the Deputy Practitioner.</li> <li>- Unsuccessful recruitment of maternity cover for Lead Practitioner role. However, through personal contacts and willingness of staff, cover organised. New employee started mid June to end of term to become familiar with the role.</li> <li>- All staff are now signed up to the DBS Update Service.</li> <li>- Information about the Pre-school uploaded on its page within the Primary School's website reviewed termly for accuracy.</li> <li>- Information held by PATA updated.</li> <li>- Information held on Charity Commission website with regards to Trustees and Contacts updated.</li> <li>- Pre-school's Single Central Record updated and regularly reviewed/monitored for accuracy.</li> <li>- Pre-school participated in fundraising events organised by St Joseph's Primary School's PTA. Plus the setting ran a number of "stand alone" events during the year.</li> <li>- Continuing with relationship/collaboration with the Headteacher and staff at St Joseph's Catholic Primary School (which is now part of an Academy).</li> <li>- During the summer term for 2024, the children due to start at St Joseph's Catholic Primary School attended the school</li> <li>- Continuing strong relationship/collaboration with staff at St Joseph's Out of School Club.</li> <li>- Treasurer continues to endeavour to facilitate a working relationship with St Joseph's Catholic Primary School's Business Manager.</li> <li>- Treasurer continues to ensure there is timely cross communication with the Treasurer of St Joseph's Out of School Club</li> </ul>
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#### **Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>Not applicable</b>
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Performance of fundraising activities against objectives set	Para 1.41	<p>We raised £1,891 in the year, against a conservative budget of £962. We undertook a number of new fundraising initiatives such as a pub quiz, Bags2School and a Pre-School only Christmas Raffle. The cake sales continued to significantly outperform our projections.</p> <p>The Pre-School was able to purchase a freestanding change table (as recommended previously by Ofsted), make some improvements to the garden area, implement a financial reporting system and build (and furnish) a small office space within the Pre-School. 62% of the finances required for these initiatives were raised by fundraising efforts this year. Restricted funds of £1,000 held from fundraising in the prior year brought this to 87% of expenditure.</p>
Investment performance against objectives	Para 1.41	<b>Not applicable</b>
Other		<b>Not applicable</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The financial position at the end of the period is set out in the Balance Sheet and Statement of Profit and Loss.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The management committee aim to reserve the higher of either:</p> <ul style="list-style-type: none"> <li>- One funding term's running costs plus exit costs; or</li> <li>- £44,000</li> </ul> <p>To provide working capital in periods of low activity and income and to provide funds for future expansion.</p>
Amount of reserves held	Para 1.22	£58,333
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>Not applicable</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>Not applicable</b>

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Principal sources of funds:</p> <ul style="list-style-type: none"> <li>- nursery grant from Gloucestershire County Council covering Disadvantaged 2 year olds (where applicable), Working Parents 2 Year old funding, and 3 and 4 year olds;</li> <li>- fees paid by parents for children under nursery grant age or for hours over nursery grant 15 hours per week;</li> <li>- fees paid by parents for children who attend extra sessions over and above what is on the register;</li> <li>- fees paid by parents for children who attend early morning sessions, in addition to normal pre-school sessions;</li> <li>- fees paid by parents of children who are late collecting their child from the setting – as outlined in the relevant policy;</li> <li>- hold at least two fundraising events a year;</li> <li>- half-termly cake raffle event.</li> <li>- Funds raised have been used to update Pre-school equipment (indoor and outdoor) and technology, both for use by the staff and by the children. This year we were also able to build an office space within the setting which was 63% funded through grants and fundraising</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>Not applicable</b>
A description of the principal risks facing the charity	Para 1.46	The Pre-school's Management Committee have assessed the major risks to which the Pre-school is exposed, in particular those related to the operations and finances of the Pre-school. The Management Committee are satisfied that systems and procedures are in place to mitigate the Pre-school's exposure to the major risks.
Other		<b>Not applicable</b>

## Structure, Governance and Management

Description of charity's trusts:		<b>Constitution</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable Association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>As per the Constitution</b> The Pre-school's Committee invites parents of children (Family Members) attending St Joseph's Pre-School to volunteer and welcomes parents of children who have left the Pre-school (Extra Members) to volunteer onto the Committee. If they wish to undertake the role of Chair, Treasurer or Secretary then they have to be proposed and seconded by an existing member of the Pre-school's Committee.

**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Introductory Trustee Guide written with regards to the induction and training of trustees. Also, associated job descriptions for Officers (Chair, Treasurer and Secretary) written. All signed off by Committee, March 2015 and June 2015 respectively. All included within St Joseph's Preschool's policies and procedures files and used to assist the induction and training of new trustees. Updated during 2020 in line with the proposed revised Constitution. Reviewed on an annual basis.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>The Pre-school's organisational structure is detailed in its "Trustees Guide".</p> <p>Information about "any wider network with which the charity works" is <b>not applicable</b>.</p>
Relationship with any related parties	Para 1.51	<p>The Pre-school has a working relationship with St Joseph's Catholic Primary School, liaising with the Head Teacher and Business Manager.</p> <p>In addition, the Pre-school has a good working relationship with St Joseph's Nympsfield Out of School Club. With the majority of the Pre-school's staff being also permanent employees of the Out of School Club.</p>
Other		<b>Not applicable</b>

**Reference and Administrative details**

Charity name	St Joseph's Pre-school
Other name the charity uses	
Registered charity number	1089094
Charity's principal address	c/o St Joseph's Catholic Primary School Front Street Nympsfield Stonehouse, Gloucestershire GL10 3TY

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anna Hitchings	Chair		Family Member at AGM
2	Leah Farrer	Treasurer		Extra Member at AGM
3	Sophie Webb	Secretary		Family Member at AGM
4	Gemma Ind	General Member		Extra Member at AGM
5	Sara Long	General Member		Family Member at AGM
6	Craig Johnson	General Member	21 Sept 2023 to 29 Feb 2024	Family Member at AGM
7	Jessica McFarling	General Member		Family Member at AGM
8	Luke Finn-Powers	General Member		Extra Member at AGM
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Corporate trustees – names of the directors at the date the report was approved

Director name		

## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

### Reason for non-disclosure of key personnel details

No Committee member (ie. Trustee) received remuneration from the charity during 2023-24.

## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Anna Hitchings	L Farrer
Full name(s)	Anna Hitchings	Leah Farrer
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	17/10/2024	







# St Joseph's Pre-School Annual Accounts YE 310824 For Signature

Final Audit Report

2024-10-17

Created:	2024-10-17
By:	Leah Farrer (leah@farrerfinancials.co.uk)
Status:	Signed
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