

Company registration number: 06526236

Charity registration number: 1124184

# St Gregory's Pre-School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Fruition Advisory LLP  
29 Wood Street  
Stratford Upon Avon  
Warwickshire  
CV37 6JG

# **St Gregory's Pre-School Limited**

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## **St Gregory's Pre-School Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs K Lees Mrs H Bromley Mrs S Wilkes Mrs C Ashford L Quirke Mrs F Ellis
<b>Charity Registration Number</b>	1124184
<b>Company Registration Number</b>	06526236
<b>Registered Office</b>	Avenue Road Stratford Upon Avon Warwickshire CV37 6UZ
<b>Independent Examiner</b>	Fruition Advisory LLP 29 Wood Street Stratford Upon Avon Warwickshire CV37 6JG
<b>Bankers</b>	Lloyds Bank Plc 22 Bridge Street Stratford Upon Avon Warwickshire CV37 6AG  The Co-Operative Bank Plc PO Box 200 Delf House Southway Skelmersdale Lancashire WN8 6NY

# **St Gregory's Pre-School Limited**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

### **Objectives and activities**

#### ***Objects and aims***

In setting our objectives and planning our activities our trustees have been given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

The Charity's objectives are:

- Provision of high quality, affordable, flexible and secure Christian childcare provision for children aged between 2-11 years.
- Provision of an environment where children are secure and safe.
- To give the children access to a well-equipped, stimulating indoor and outdoor environment.
- Provision of extended out of school hours day care and community facility in response to local need.
- Encourage the physical, emotional and social development of the children by the involvement of parents, school and community.
- Employment of experienced, appropriately qualified professional childcare staff to provide a supportive environment to allow each child to reach his/her full potential.

We believe that the staff employed by the trustees are key to achieving these objectives, and to ensure this we have put following actions in place:

- Our current unit manager is qualified Bachelor of Arts (Honours) in Early Years, Level 6.
- Each member of staff have a personal training and development plan that is regularly reviewed and updated to support changing needs of individuals and the unit.
- Funds are allocated specifically for training of staff, to allow the provision of any identified training needs or requirements.
- Each member of staff is encouraged to own an area of responsibility within the facility.

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We make reasonable adjustments to meet the needs of staff or children who are or become disabled.

#### ***Public benefit***

Little Greg's Pre School and Out of School Club provides a safe childcare provision for children aged between 2-11 years.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **St Gregory's Pre-School Limited**

## **Trustees' Report**

### **Financial review**

The Financial Year to August 2024 has been a very challenging 12 months for the Pre-School setting.

In line with almost every setting in the country, we continue during the 23-24 financial year to have to contend with the external pressures regarding the ongoing impact of external cost increases. The compulsory National Minimum Wage increases add significant pressure to the overall Staffing Costs, and this is often not matched by an increase in the Nursery Education Funding received. This increase whilst welcome for those lower paid workers, places added pressure on the rest of the Pay Scale figures.

Whilst the Trustee's are reluctant to increase fees, it was inevitable that in order to balance the books, an increase was applied during the 23-24 financial year. The Trustees will continue to monitor closely. Numbers of children attending the setting were steady, at both Pre-School and also with a significant uptake of the Wrap around care provided with Club LG – both breakfast and the 2 x 1 hr after-school provision were well attended, and raised much needed funds for the Pre-School setting.

It should be noted that without the Club LG financial input, the Pre-School would have to consider significant changes to it's levels of staffing provision.

It should be noted that the Pre-School Manager and her entire team have all worked closely with each other, and have provided a fantastic level of support and learning for the children attending.

SEN children have been welcomed at Little Greg's and this year saw several children attending, all with very different needs, from non-verbal, to non-ambulatory. All children within the setting have thrived and gone onto their next education adventure with fantastic support and guidance.

The Pre-School still has a sound financial reserve available to it, and will continue to work under the Warwickshire LEA remit.

The Trustees were pleased to report a small surplus of funds for the financial year, following significant losses in the previous two years.

### ***Policy on reserves***

It is the policy of the charity to maintain unrestricted funds, which include the free reserves of the charity, at a level which provides sufficient funds to meet ongoing operating expenditure, as well as being able to maintain and extend the facilities available to the staff and the children attending the facility.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity (operating as Little Greg's Pre School & Out of School Club) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25 February 2008. It is registered charity with the Charity Commission. The registered charity number is 1124184.

# **St Gregory's Pre-School Limited**

## **Trustees' Report**

### ***Recruitment and appointment of trustees***

The trustees, who are also the directors for the purpose of the company law, and who served during this year were:

Mrs K Lees

Mrs Bromley

Mrs S Wilkes

Mrs C Ashford

L Qurike

Mrs F Ellis (appointed 15th December 2023)

As set out in the Articles of Association, trustees are appointed and reappointed annually at the Annual General Meeting.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The Trustees receive no payment in their capacity of acting as trustees. Three trustees, who for fill a working role within the Pre-School therefore, receives a fair remuneration for this role. The details of her remuneration are included in Note 8 in the Notes to the accounts.

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of St Gregory's Pre-School Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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


The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

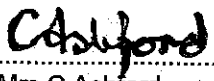
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## St Gregory's Pre-School Limited

### Trustees' Report

The annual report was approved by the trustees of the charity on 26 March 2025 and signed on its behalf by:

  
.....  
Mrs S Wilkes  
Trustee

  
.....  
Mrs C Ashford  
Trustee

## St Gregory's Pre-School Limited

### Independent Examiner's Report to the trustees of St Gregory's Pre-School Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of St Gregory's Pre-School Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



FRITTON ACCOUNTANCY

29 Wood Street  
Stratford Upon Avon  
Warwickshire  
CV37 6JG

26 March 2025



# St Gregory's Pre-School Limited

## Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	2,437	2,437
Charitable activities	4	268,046	268,046
Other income		2,218	2,218
Total Income		272,701	272,701
<b>Expenditure on:</b>			
Raising funds	5	(156)	(156)
Charitable activities	6	(263,519)	(263,519)
Total Expenditure		(263,675)	(263,675)
Net income		9,026	9,026
Net movement in funds		9,026	9,026
<b>Reconciliation of funds</b>			
Total funds brought forward		97,320	97,320
Total funds carried forward	16	106,346	106,346

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,326	-	1,326
Charitable activities	4	194,437	-	194,437
Other income		951	-	951
Total income		196,714	-	196,714
<b>Expenditure on:</b>				
Raising funds	5	(85)	-	(85)
Charitable activities	6	(231,556)	-	(231,556)
Total expenditure		(231,641)	-	(231,641)
Net expenditure		(34,927)	-	(34,927)
Transfers between funds		1,412	(1,412)	-
Net movement in funds		(33,515)	(1,412)	(34,927)
<b>Reconciliation of funds</b>				
Total funds brought forward		130,835	1,412	132,247
Total funds carried forward	16	97,320	-	97,320

The notes on pages 10 to 19 form an integral part of these financial statements.

**St Gregory's Pre-School Limited**

**Statement of Financial Activities for the Year Ended 31 August 2024  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

# St Gregory's Pre-School Limited

(Registration number: 06526236)

## Balance Sheet as at 31 August 2024


	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	4,525	6,415
<b>Current assets</b>			
Debtors	13	2,060	734
Cash at bank and in hand	14	111,449	99,176
		113,509	99,910
<b>Creditors: Amounts falling due within one year</b>	15	(11,688)	(9,005)
<b>Net current assets</b>		101,821	90,905
<b>Net assets</b>		106,346	97,320
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		106,346	97,320
<b>Total funds</b>	16	106,346	97,320

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 26 March 2025 and signed on their behalf by:

  
Mrs S Wilkes  
Trustee

  
Mrs C Ashford  
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

## **St Gregory's Pre-School Limited**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Avenue Road  
Stratford Upon Avon  
Warwickshire  
CV37 6UZ

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

St Gregory's Pre-School Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## **St Gregory's Pre-School Limited**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **Income and endowments**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of funds are disclosed in the notes.

Donations are recognised when received at the business address.

Grants received are treated as income when the charity is entitled to receipt and the amount can be measured with reasonable accuracy.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## **St Gregory's Pre-School Limited**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Grants received are treated as income when the charity is entitled to receipt and the amount can be measured with reasonable accuracy.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold buildings	10% Straight line
Fixtures and fittings	25% Reducing balance

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **St Gregory's Pre-School Limited**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Hire purchase and finance leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

# **St Gregory's Pre-School Limited**

## **Notes to the Financial Statements for the Year Ended 31 August 2024**

### **3 Income from donations and legacies**

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	2,437	2,437	1,326
	<u>2,437</u>	<u>2,437</u>	<u>1,326</u>

### **4 Income from charitable activities**

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Provision of nursery services	268,046	268,046	194,437
	<u>268,046</u>	<u>268,046</u>	<u>194,437</u>

### **5 Expenditure on raising funds**

#### **a) Costs of generating donations and legacies**

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Note			
Donations	156	156	85
	<u>156</u>	<u>156</u>	<u>85</u>

### **6 Expenditure on charitable activities**

	Unrestricted General £	Total 2024 £	Total 2023 £
Note			
Provision of nursery services	16,046	16,046	15,307
Staff costs	215,565	215,565	182,382
Allocated support costs	30,648	30,648	32,697
Governance costs	1,260	1,260	1,170
	<u>263,519</u>	<u>263,519</u>	<u>231,556</u>



## St Gregory's Pre-School Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 7 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Administration costs £	Total 2024 £	Total 2023 £
Provision of nursery services	30,629	30,629	32,697

##### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,260	1,260	1,170
	1,260	1,260	1,170

#### 8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### Mrs H Bromley

Mrs H Bromley received remuneration of £34,096 (2023: £31,602) during the year.

##### Mrs C Ashford

Mrs C Ashford received remuneration of £14,121 (2023: £10,910) during the year.

##### Mrs S Wilkes

Mrs S Wilkes received remuneration of £40,111 (2023: £37,844) during the year.

The Trustees receive no payment in their capacity of acting as trustees. Three trustees, who for fill a working role within the Pre-School therefore, receives a fair remuneration for this role

#### 9 Staff costs

The aggregate payroll costs were as follows:

## St Gregory's Pre-School Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	199,380	169,572
Social security costs	13,311	10,337
Pension costs	2,874	2,473
	<u>215,565</u>	<u>182,382</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable activities	<u>13</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

#### 10 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,260</u>	<u>1,170</u>

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 September 2023	36,349	20,406	56,755
Additions	<u>-</u>	<u>380</u>	<u>380</u>
At 31 August 2024	<u>36,349</u>	<u>20,786</u>	<u>57,135</u>
<b>Depreciation</b>			
At 1 September 2023	35,176	15,164	50,340
Charge for the year	<u>939</u>	<u>1,331</u>	<u>2,270</u>
At 31 August 2024	<u>36,115</u>	<u>16,495</u>	<u>52,610</u>
<b>Net book value</b>			
At 31 August 2024	<u>234</u>	<u>4,291</u>	<u>4,525</u>

**St Gregory's Pre-School Limited**

**Notes to the Financial Statements for the Year Ended 31 August 2024**

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
At 31 August 2023	<u>1,173</u>	<u>5,242</u>	<u>6,415</u>

# **St Gregory's Pre-School Limited**

## **Notes to the Financial Statements for the Year Ended 31 August 2024**

### **13 Debtors**

	2024 £	2023 £
Trade debtors	1,290	-
Prepayments	770	734
	<u>2,060</u>	<u>734</u>

### **14 Cash and cash equivalents**

	2024 £	2023 £
Cash at bank	<u>111,449</u>	<u>99,176</u>

### **15 Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	6,363	5,191
Other taxation and social security	3,296	2,261
Other creditors	769	383
Accruals	1,260	1,170
	<u>11,688</u>	<u>9,005</u>

### **16 Funds**

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted fund	<u>97,320</u>	<u>272,701</u>	<u>(263,675)</u>	<u>106,346</u>

# St Gregory's Pre-School Limited

## Notes to the Financial Statements for the Year Ended 31 August 2024

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>					
<b>General</b>					
Unrestricted fund	130,835	196,714	(231,641)	1,412	97,320
<b>Restricted</b>					
Restricted fund	<u>1,412</u>	<u>-</u>	<u>-</u>	<u>(1,412)</u>	<u>-</u>
<b>Total funds</b>	<u>132,247</u>	<u>196,714</u>	<u>(231,641)</u>	<u>-</u>	<u>97,320</u>

### 17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	4,525	4,525
Current assets	113,509	113,509
Current liabilities	<u>(11,688)</u>	<u>(11,688)</u>
Total net assets	<u>106,346</u>	<u>106,346</u>
	Unrestricted funds General £	Total funds at 31 August 2023 £
Tangible fixed assets	6,415	6,415
Current assets	99,910	99,910
Current liabilities	<u>(9,005)</u>	<u>(9,005)</u>
Total net assets	<u>97,320</u>	<u>97,320</u>

### 18 Related party transactions

There were no related party transactions in the year.

# **St Gregory's Pre-School Limited**

## **Detailed Statement of Financial Activities for the Year Ended 31 August 2024**

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	2,437	1,326
Charitable activities (analysed below)	268,046	194,437
Other income (analysed below)	<u>2,218</u>	<u>951</u>
Total income	<u>272,701</u>	<u>196,714</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(156)	(85)
Charitable activities (analysed below)	<u>(263,519)</u>	<u>(231,556)</u>
Total expenditure	<u>(263,675)</u>	<u>(231,641)</u>
Net income/(expenditure)	<u>9,026</u>	<u>(34,927)</u>
Net movement in funds	9,026	(34,927)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>97,320</u>	<u>132,247</u>
Total funds carried forward	<u>106,346</u>	<u>97,320</u>

# St Gregory's Pre-School Limited

## Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
<b>Donations and legacies</b>		
Fundraising	2,437	1,326
	<u>2,437</u>	<u>1,326</u>
<b>Charitable activities</b>		
UK Government grants	5,000	5,833
Fundraising	355	784
Nursery fees and NEG	262,691	187,820
	<u>268,046</u>	<u>194,437</u>
<b>Other income</b>		
Other income	2,218	951
	<u>2,218</u>	<u>951</u>
<b>Raising funds</b>		
Purchases	(156)	(85)
	<u>(156)</u>	<u>(85)</u>
<b>Charitable activities</b>		
Purchases	(14,461)	(13,782)
Wages and salaries	(119,927)	(97,357)
Staff NIC (Employers)	(6,198)	(4,164)
Trustees remuneration	(79,453)	(72,215)
Trustees NIC (Employers)	(7,113)	(6,173)
Staff pensions (Defined contribution) - pension scheme 1	(1,019)	(878)
Trustees pensions (Defined contribution) - pension scheme 1	(1,855)	(1,595)
Staff training	(1,585)	(1,525)
Insurance	(1,640)	(1,447)
Repairs and maintenance	(2,809)	(4,156)
Telephone and fax	(814)	(948)
Computer software and maintenance costs	(2,165)	(1,238)
Printing, postage and stationery	(231)	(389)
Hire of other assets	(12,000)	(12,000)
Sundry expenses	(6,583)	(5,948)
Accountancy fees	(2,029)	(1,896)
Legal and professional fees	(108)	(1,310)
Depreciation of other tangible	(2,269)	(3,365)
Accountancy fees	(1,260)	(1,170)
	<u>(263,519)</u>	<u>(231,556)</u>

This page does not form part of the statutory financial statements.

