

# ST AUGUSTINE'S PRE-SCHOOL

England & Wales · Charity number 1134676

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2010-03-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Church Hall  
St. Augustine's Road  
Belvedere  
Kent  
DA17 5HH

**Phone** 07707 632971

## Activities

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**Objects:** THE AIMS OF THE PRE-SCHOOL ARE 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.

**Activities:** We are a pre-school located in St Augustines Church Hall in Belvedere educating 2-4 year old children. We boost funds with various themed days and photographers. We help other charities, raising money for Children in Need, Barnardos and the NSPCC. We also help our local church by selling raffle tickets, and by collecting non-perishable foods for Harvest Festival for the local food bank.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Bexley

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £160,714 | £139,285    | -      | -         |
| 2024-08-31 | £95,546  | £112,619    | -      | -         |
| 2023-08-31 | £107,876 | £96,358     | -      | -         |
| 2022-08-31 | £105,906 | £90,791     | -      | -         |
| 2021-08-31 | £94,208  | £83,750     | -      | -         |
| 2020-08-31 | £68,696  | £76,949     | -      | -         |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| <b>Katie Ecuyer</b> | Chair | 2022-09-27 |
| Bryan Solomon       |       | 2022-09-27 |
| Eunice Stagg        |       | 2025-09-29 |
| Jessica Solomon     |       | 2025-05-19 |
| Massa Edegbu-Jallo  |       | 2014-10-14 |
| Melanie Solomon     |       | 2025-09-01 |
| Sally Hinkley       |       | 2014-10-14 |

**ST AUGUSTINE'S PRE-SCHOOL**

England & Wales - Charity number 1134676

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# Accounts

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Charity registration number: 1134676

# St Augustine's Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

## **St Augustine's Pre-School**

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## St Augustine's Pre-School

### Reference and Administrative Details

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | K Ecuyer<br>M Edegbu-Jallo<br>S Hinkley<br>B Solomon<br>J Solomon<br>M Solomon<br>E Stagg |
| <b>Charity Registration Number</b> | 1134676   |
| <b>Principal Office</b>            | Church Hall<br>St. Augustine's Road<br>Belvedere, Kent<br>DA17 5HH                        |
| <b>Independent Examiner</b>        | Field Sullivan Limited<br>9 Hare & Billet Road<br>Blackheath<br>SE3 0RB                   |
| <b>Bankers</b>                     | Lloyds Bank plc<br>25 Gresham Street<br>London<br>EC2V 7HN                                |

# St Augustine's Pre-School

## Trustees' Report

The committee members, who are also the trustees, present their annual report and financial statements for the year ended 31 August 2025. The financial statements comply with current statutory requirements and the requirements of the charity's constitution.

### Charity Trustees

Trustees throughout the year and to date are set out on the previous page. Decision making is carried out at trustee meetings by a majority vote. Individuals with relevant experience are invited to join the committee as trustees, and new trustees are trained by verbal induction. The constitution requires between 5 and 12 trustees, who are elected for one year at the Annual General Meeting and who may serve for a maximum of ten consecutive years. When elected committee members leave, the vacancy must be filled until the next AGM by a member appointed by the trustees. The trustees may also co-opt up to three additional trustees during the year, who may serve for a maximum of six years.

### Objectives and activities

The aims of the preschool as set out in the constitution are 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 Early Years Alliance.

We are a preschool caring for and educating 2-4 year old children. We are registered with OFSTED and with the local authority. We receive funds mainly from the local authority, and when available we apply for grants from them for improvements, resources and equipment. We also boost funds for resources and equipment through coffee mornings, photographers and a scholastic book club. We help other charities, and during the year we have raised funds for Children in Need, Barnardos and Bexley Food Bank.

### Public Benefit

In reviewing and shaping the charity's aims and objectives for the year and planning future activities we confirm that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

### Achievements and Performance

We raised funds for Children in Need and NSPCC, collected food for the Bexley Food Bank, sold raffle tickets for St. Augustine's Church and raised money for pre-school by having a photographer and a Pyjama Day.

### Reserves

The trustees aim to hold reserves equivalent to six months of running costs as security should the government cease funding. At the year end the charity had free reserves (funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use) amounting to £66,299 (2024: £44,870).

## **St Augustine's Pre-School**

### **Trustees' Report (continued)**

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

|           |  |
|-----------|--|
| Trustees: | K Ecuyer                               |
|           | M Edegbu-Jallo                         |
|           | S Hinkley                              |
|           | H McCulley (resigned 29 January 2025)  |
|           | B Solomon                              |
|           | J Solomon (appointed 19 May 2025)      |
|           | M Solomon (appointed 1 September 2025) |
|           | E Stagg (appointed 29 September 2025)  |
|           | C Summers (resigned 23 September 2024) |
|           | P Hinkley (resigned 18 November 2024)  |

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 constitution. The trustees 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.

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 Augustine's Pre-School**

**Trustees' Report (continued)**

The annual report was approved by the trustees of the charity on 13 February 2026 and signed on its behalf by:

A handwritten signature in cursive script that reads "Sally Hinkley". The signature is written in black ink and is positioned above a horizontal dotted line.

S Hinkley  
Trustee

## St Augustine's Pre-School

### Independent Examiner's Report to the trustees of St Augustine's Pre-School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the charity trustees of St Augustine's Pre-School 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 St Augustine's Pre-School'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### 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 St Augustine's Pre-School as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.

**St Augustine's Pre-School**

**Independent Examiner's Report to the trustees of St Augustine's Pre-School (continued)**



.....  
Tim Sullivan FCA  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 ORB

Date: 23/3/26

## St Augustine's Pre-School

### Statement of Financial Activities for the Year Ended 31 August 2025

|                                    | Note | Unrestricted<br>£    | Total<br>2025<br>£   | Unrestricted<br>£    | Total<br>2024<br>£   |
|------------------------------------|------|----------------------|----------------------|----------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                      |                      |                      |                      |
| Donations and legacies             | 3    | 154,198              | 154,198              | 87,401               | 87,401               |
| Charitable activities              | 4    | <u>6,516</u>         | <u>6,516</u>         | <u>8,145</u>         | <u>8,145</u>         |
| Total income                       |      | <u>160,714</u>       | <u>160,714</u>       | <u>95,546</u>        | <u>95,546</u>        |
| <b>Expenditure on:</b>             |      |                      |                      |                      |                      |
| Charitable activities              | 5    | <u>(139,285)</u>     | <u>(139,285)</u>     | <u>(112,619)</u>     | <u>(112,619)</u>     |
| Total expenditure                  |      | <u>(139,285)</u>     | <u>(139,285)</u>     | <u>(112,619)</u>     | <u>(112,619)</u>     |
| Net movement in funds              |      | 21,429               | 21,429               | (17,073)             | (17,073)             |
| <b>Reconciliation of funds</b>     |      |                      |                      |                      |                      |
| Total funds brought forward        |      | <u>44,870</u>        | <u>44,870</u>        | <u>61,943</u>        | <u>61,943</u>        |
| Total funds carried forward        | 14   | <u><u>66,299</u></u> | <u><u>66,299</u></u> | <u><u>44,870</u></u> | <u><u>44,870</u></u> |


All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

**St Augustine's Pre-School**  
**(Registration number: 1134676)**  
**Balance Sheet as at 31 August 2025**

|   | Note | 2025<br>£       | 2024<br>£       |
|---|------|-----------------|-----------------|
| <b>Current assets</b>                                 |      |                 |                 |
| Debtors   | 11   | -               | 3,769           |
| Cash at bank and in hand                              | 12   | <u>101,123</u>  | <u>67,872</u>   |
|   |      | 101,123         | 71,641          |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(34,824)</u> | <u>(26,771)</u> |
| <b>Net assets</b>                                     |      | <u>66,299</u>   | <u>44,870</u>   |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted funds                                    |      | <u>66,299</u>   | <u>44,870</u>   |
| <b>Total funds</b>                                    | 14   | <u>66,299</u>   | <u>44,870</u>   |

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 13 February 2026 and signed on their behalf by:

  
 .....  
 S Hinkley  
 Trustee

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Church Hall  
St. Augustine's Road  
Belverdere, Kent  
DA17 5HH

#### 2 Accounting policies

##### 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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

St Augustine's Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **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.

#### **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.

#### **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.

#### **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> |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 25% straight line method            |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 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.

#### 3 Income from donations and legacies

|                                   | Unrestricted | Total   | Total  |
|-----------------------------------|--------------|---------|--------|
|                                   | General      | 2025    | 2024   |
|                                   | £            | £       | £      |
| Donations and legacies;           |              |         |        |
| Appeals and donations             | 253          | 253     | 180    |
| Grants, including capital grants; |              |         |        |
| Grants                            | 153,945      | 153,945 | 87,221 |
|                                   | 154,198      | 154,198 | 87,401 |

#### 4 Income from charitable activities

|      | Unrestricted | Total | Total |
|------|--------------|-------|-------|
|      | General      | 2025  | 2024  |
|      | £            | £     | £     |
| Fees | 6,516        | 6,516 | 8,145 |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 5 Expenditure on charitable activities

|                                  | Total<br>2025<br>£ | Total<br>2024<br>£ |
|----------------------------------|--------------------|--------------------|
| Staff costs                      | 117,007            | 97,083             |
| Casual wages                     | 2,700              | -                  |
| Staff training                   | 1,382              | 210                |
| Rent and service charges         | 7,480              | 7,600              |
| Insurance                        | 595                | 594                |
| General equipment                | 1,653              | 191                |
| Consumables                      | 2,621              | 2,531              |
| Printing, postage and stationery | 2,908              | 2,271              |
| Charitable donations             | 320                | -                  |
| Sundries                         | 671                | 657                |
| Accountancy                      | 396                | -                  |
| Independent examination          | 1,542              | 1,482              |
| Bank charges                     | 10                 | -                  |
|                                  | <u>139,285</u>     | <u>112,619</u>     |

#### 6 Trustees remuneration and expenses

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

##### **H McCulley**

H McCulley received remuneration of £7,453 (2024: £21,990) during the year.

##### **E Stagg**

E Stagg received remuneration of £18,231 (2024: £16,777) during the year.

##### **J Solomon**

J Solomon received remuneration of £23,803 (2024: £16,228) during the year.

##### **M Solomon**

M Solomon received remuneration of £29,662 (2024: £23,493) during the year.

These are employees, as well as a trustees. They were paid the above for their positions as nursery staff (manger, practitioner, assistant) in line with the Charity Commission compliance.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

|  | 2025<br>£      | 2024<br>£     |
|--|----------------|---------------|
| <b>Staff costs during the year were:</b> |                |               |
| Wages and salaries                       | 114,006        | 97,083        |
| Social security costs                    | <u>3,001</u>   | <u>-</u>      |
|  | <u>117,007</u> | <u>97,083</u> |

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

#### 8 Related party transactions

During the year the charity made the following related party transactions:

**Amelia Solomon**  
(member of Solomon family (Trustees))

The total amount of remuneration received by A Solomon was £20,315 (2024: £8,785). At the balance sheet date the amount due to/from Amelia Solomon was £Nil (2024 - £Nil).

#### 9 Taxation

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

#### 10 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£   |
|-----------------------|---------------------------------|--------------|
| <b>Cost</b>           |                                 |              |
| At 1 September 2024   | <u>5,237</u>                    | <u>5,237</u> |
| At 31 August 2025     | <u>5,237</u>                    | <u>5,237</u> |
| <b>Depreciation</b>   |                                 |              |
| At 1 September 2024   | <u>5,237</u>                    | <u>5,237</u> |
| At 31 August 2025     | <u>5,237</u>                    | <u>5,237</u> |
| <b>Net book value</b> |                                 |              |
| At 31 August 2025     | <u>-</u>                        | <u>-</u>     |
| At 31 August 2024     | <u>-</u>                        | <u>-</u>     |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 11 Debtors

|                | 2025<br>£ | 2024<br>£    |
|----------------|-----------|--------------|
| Accrued income | -         | 3,766        |
| Other debtors  | -         | 3            |
|                | <u>-</u>  | <u>3,769</u> |

#### 12 Cash and cash equivalents

|              | 2025<br>£      | 2024<br>£     |
|--------------|----------------|---------------|
| Cash on hand | 83             | 53            |
| Cash at bank | <u>101,040</u> | <u>67,819</u> |
|              | <u>101,123</u> | <u>67,872</u> |

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

|                                    | 2025<br>£     | 2024<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 2,660         | 8,530         |
| Other creditors                    | 8,817         | -             |
| Accruals                           | 2,963         | 2,762         |
| Deferred income                    | <u>20,384</u> | <u>15,479</u> |
|                                    | <u>34,824</u> | <u>26,771</u> |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 14 Funds

|                           | Balance at 1<br>September<br>2024<br>£           | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Balance at 31<br>August 2025<br>£          |
|---------------------------|--|-------------------------------------|-------------------------------------|--|
| <b>Unrestricted funds</b> |  |                                     |                                     |  |
| General                   | <u>44,870</u>                                    | <u>160,714</u>                      | <u>(139,285)</u>                    | <u>66,299</u>                              |
|                           | <b>Balance at 1<br/>September<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Balance at 31<br/>August 2024<br/>£</b> |
| <b>Unrestricted</b>       |  |                                     |                                     |  |
| <i>General</i>            |  |                                     |                                     |  |
| General Funds             | <u>61,943</u>                                    | <u>95,546</u>                       | <u>(112,619)</u>                    | <u>44,870</u>                              |

#### 15 Analysis of net assets between funds

##### 2025 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2025<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 101,123                               | 101,123                                  |
| Current liabilities | <u>(34,824)</u>                       | <u>(34,824)</u>                          |
| Total net assets    | <u>66,299</u>                         | <u>66,299</u>                            |

##### 2024 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2024<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 71,641                                | 71,641                                   |
| Current liabilities | <u>(26,771)</u>                       | <u>(26,771)</u>                          |
| Total net assets    | <u>44,870</u>                         | <u>44,870</u>                            |

**ST AUGUSTINE'S PRE-SCHOOL**

England & Wales - Charity number 1134676

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# Accounts

---

Charity registration number: 1134676

# St Augustine's Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

## St Augustine's Pre-School

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| Notes to the Financial Statements    | 9 to 15 |

## St Augustine's Pre-School

### Reference and Administrative Details

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | B Solomon<br>H McCulley<br>K Ecuyer<br>M Edegbu-Jallo<br>S Hinkley      |
| <b>Charity Registration Number</b> | 1134676   |
| <b>Principal Office</b>            | Church Hall<br>St. Augustine's Road<br>Belvedere, Kent<br>DA17 5HH      |
| <b>Independent Examiner</b>        | Field Sullivan Limited<br>9 Hare & Billet Road<br>Blackheath<br>SE3 0RB |
| <b>Bankers</b>                     | Lloyds Bank plc<br>25 Gresham Street<br>London<br>EC2V 7HN              |

# St Augustine's Pre-School

## Trustees' Report

The committee members, who are also the trustees, present their annual report and financial statements for the year ended 31 August 2024. The financial statements comply with current statutory requirements and the requirements of the charity's constitution.

### Charity Trustees

Trustees throughout the year and to date are set out on the previous page. Decision making is carried out at trustee meetings by a majority vote. Individuals with relevant experience are invited to join the committee as trustees, and new trustees are trained by verbal induction. The constitution requires between 5 and 12 trustees, who are elected for one year at the Annual General Meeting and who may serve for a maximum of ten consecutive years. When elected committee members leave, the vacancy must be filled until the next AGM by a member appointed by the trustees. The trustees may also co-opt up to three additional trustees during the year, who may serve for a maximum of six years.

### Objectives and activities

The aims of the preschool as set out in the constitution are 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 Early Years Alliance.

We are a preschool caring for and educating 4, 2 year old and 20, 3-4 year old children. We are registered with OFSTED and with the local authority. We receive funds mainly from the local authority, and when available we apply for grants from them for improvements, resources and equipment. We also boost funds for resources and equipment through coffee mornings, photographers and a scholastic book club. We help other charities, and during the year we have raised funds for Children in Need and Bexley Food Bank.

### Public Benefit

In reviewing and shaping the charity's aims and objectives for the year and planning future activities we confirm that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

### Achievements and Performance

We raised funds for Children in Need and NSPCC, collected food for the Bexley Food Bank, sold raffle tickets for St. Augustine's Church and raised money for pre-school through Little Urchins Photographer.

### Reserves

The trustees aim to hold reserves equivalent to six months of running costs as security should the government cease funding. At the year end the charity had free reserves (funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use) amounting to £44,870 (2023: £61,943).

## St Augustine's Pre-School

### Trustees' Report (continued)

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

|           |  |
|-----------|--|
| Trustees: | B Solomon                              |
|           | C Summers (resigned 23 September 2024) |
|           | H McCulley                             |
|           | K Ecuyer                               |
|           | L Batten (resigned 31 July 2024)       |
|           | M Edegbu-Jallo                         |
|           | P Hinkley (resigned 18 November 2024)  |
|           | S Hinkley                              |

#### Statement of Trustees' Responsibilities

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

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 constitution. The trustees 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.

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.

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

St Augustine's Pre-School  
Trustees' Report (continued)

  
K. Ecuver  
Trustee

## St Augustine's Pre-School

### Independent Examiner's Report to the trustees of St Augustine's Pre-School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### Responsibilities and basis of report

As the charity trustees of St Augustine's Pre-School 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 St Augustine's Pre-School'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### 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 St Augustine's Pre-School as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.

St Augustine's Pre-School

Independent Examiner's Report to the trustees of St Augustine's Pre-School (continued)



.....  
Tim Sullivan FCA  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

Date: 24/6/25

## St Augustine's Pre-School

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

|                                    | Note | Unrestricted<br>£    | Total<br>2024<br>£   | Unrestricted<br>£    | Total<br>2023<br>£   |
|------------------------------------|------|----------------------|----------------------|----------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                      |                      |                      |                      |
| Donations and legacies             | 3    | 87,401               | 87,401               | 102,815              | 102,815              |
| Charitable activities              | 4    | <u>8,145</u>         | <u>8,145</u>         | <u>5,061</u>         | <u>5,061</u>         |
| Total income                       |      | <u>95,546</u>        | <u>95,546</u>        | <u>107,876</u>       | <u>107,876</u>       |
| <b>Expenditure on:</b>             |      |                      |                      |                      |                      |
| Charitable activities              | 5    | <u>(112,619)</u>     | <u>(112,619)</u>     | <u>(96,358)</u>      | <u>(96,358)</u>      |
| Total expenditure                  |      | <u>(112,619)</u>     | <u>(112,619)</u>     | <u>(96,358)</u>      | <u>(96,358)</u>      |
| Net movement in funds              |      | (17,073)             | (17,073)             | 11,518               | 11,518               |
| <b>Reconciliation of funds</b>     |      |                      |                      |                      |                      |
| Total funds brought forward        |      | <u>61,943</u>        | <u>61,943</u>        | <u>50,425</u>        | <u>50,425</u>        |
| Total funds carried forward        | 14   | <u><u>44,870</u></u> | <u><u>44,870</u></u> | <u><u>61,943</u></u> | <u><u>61,943</u></u> |

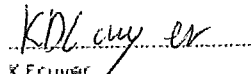
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 14.

St Augustine's Pre-School

(Registration number: 1134676)  
Balance Sheet as at 31 August 2024

|   | Note | 2024<br>£       | 2023<br>£      |
|---|------|-----------------|----------------|
| <b>Current assets</b>                                 |      |                 |                |
| Debtors   | 11   | 3,769           | -              |
| Cash at bank and in hand                              | 12   | <u>67,872</u>   | <u>70,722</u>  |
|   |      | 71,641          | 70,722         |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(26,771)</u> | <u>(8,779)</u> |
| <b>Net assets</b>                                     |      | <u>44,870</u>   | <u>61,943</u>  |
| <b>Funds of the charity:</b>                          |      |                 |                |
| <b>Unrestricted income funds</b>                      |      |                 |                |
| Unrestricted funds                                    |      | <u>44,870</u>   | <u>61,943</u>  |
| <b>Total funds</b>                                    | 14   | <u>44,870</u>   | <u>61,943</u>  |

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 7.02.25 and signed on their behalf by:

  
K Ecuyer  
Trustee

## St Augustine's Pre-School

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

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Church Hall  
St. Augustine's Road  
Belverdere, Kent  
DA17 5HH

#### 2 Accounting policies

##### 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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

St Augustine's Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

## St Augustine's Pre-School

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

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **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.

#### **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.

#### **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.

#### **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> |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 25% straight line method            |

## St Augustine's Pre-School

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

#### 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.

#### 3 Income from donations and legacies

|                                   | Unrestricted | Total  | Total   |
|-----------------------------------|--------------|--------|---------|
|                                   | General      | 2024   | 2023    |
|                                   | £            | £      | £       |
| Donations and legacies;           |              |        |         |
| Appeals and donations             | 180          | 180    | 158     |
| Grants, including capital grants; |              |        |         |
| Grants                            | 87,221       | 87,221 | 102,657 |
|                                   | 87,401       | 87,401 | 102,815 |

#### 4 Income from charitable activities

|               | Unrestricted | Total | Total |
|---------------|--------------|-------|-------|
|               | General      | 2024  | 2023  |
|               | £            | £     | £     |
| Fees          | 8,145        | 8,145 | 5,021 |
| Fund receipts | -            | -     | 40    |
|               | 8,145        | 8,145 | 5,061 |

## St Augustine's Pre-School

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

#### 5 Expenditure on charitable activities

|                                  | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------------------|--------------------|--------------------|
| Wages and salaries               | 97,083             | 80,053             |
| Staff training                   | 210                | 105                |
| Rent and service charges         | 7,600              | 7,600              |
| Insurance                        | 594                | 561                |
| General office equipment         | 191                | 507                |
| Consumables                      | 2,531              | 2,832              |
| Printing, postage and stationery | 2,271              | 2,759              |
| Funds                            | -                  | 112                |
| Sundries                         | 657                | 389                |
| Independent examination          | 1,482              | 1,440              |
|                                  | 112,619            | 96,358             |

#### 6 Trustees remuneration and expenses

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

##### **H McCulley**

H McCulley received remuneration of £21,990 (2023: £20,973) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

|  | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| <b>Staff costs during the year were:</b> |           |           |
| Wages and salaries                       | 97,083    | 80,053    |

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

#### 8 Related party transactions

During the year the charity made the following related party transactions:

##### **Melanie, Jessica and Amelia Solomon**

((Spouse and children of Bryan Solomon (Trustee))

The total amount of remuneration received by all related parties is £48,506. At the balance sheet date the amount due to/from Melanie, Jessica and Amelia Solomon was £Nil (2023 - £Nil).

## St Augustine's Pre-School

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

#### 9 Taxation

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

#### 10 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£   |
|-----------------------|---------------------------------|--------------|
| <b>Cost</b>           |                                 |              |
| At 1 September 2023   | 5,237                           | 5,237        |
| At 31 August 2024     | <u>5,237</u>                    | <u>5,237</u> |
| <b>Depreciation</b>   |                                 |              |
| At 1 September 2023   | 5,237                           | 5,237        |
| At 31 August 2024     | <u>5,237</u>                    | <u>5,237</u> |
| <b>Net book value</b> |                                 |              |
| At 31 August 2024     | <u>-</u>                        | <u>-</u>     |
| At 31 August 2023     | <u>-</u>                        | <u>-</u>     |

#### 11 Debtors

|                | 2024<br>£    |
|----------------|--------------|
| Accrued income | 3,766        |
| Other debtors  | 3            |
|                | <u>3,769</u> |

#### 12 Cash and cash equivalents

|              | 2024<br>£     | 2023<br>£     |
|--------------|---------------|---------------|
| Cash on hand | 53            | 162           |
| Cash at bank | <u>67,819</u> | <u>70,560</u> |
|              | <u>67,872</u> | <u>70,722</u> |

## St Augustine's Pre-School

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

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

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 8,530     | 6,059     |
| Accruals                           | 2,762     | 2,720     |
| Deferred income                    | 15,479    | -         |
|                                    | 26,771    | 8,779     |

#### 14 Funds

|                           | Balance at 1<br>September<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2024<br>£ |
|---------------------------|--|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                            |                                   |
| General                   | 61,943                                 | 95,546                     | (112,619)                  | 44,870                            |

|                     | Balance at 1<br>September<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2023<br>£ |
|---------------------|--|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted</b> |  |                            |                            |                                   |
| <i>General</i>      |  |                            |                            |                                   |
| General Funds       | 50,425                                 | 107,876                    | (96,358)                   | 61,943                            |

## St Augustine's Pre-School

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

#### 15 Analysis of net assets between funds

##### 2024 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2024<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 71,641                                | 71,641                                   |
| Current liabilities | (26,771)                              | (26,771)                                 |
| Total net assets    | 44,870                                | 44,870                                   |

##### 2023 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2023<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 70,722                                | 70,722                                   |
| Current liabilities | (8,779)                               | (8,779)                                  |
| Total net assets    | 61,943                                | 61,943                                   |

**ST AUGUSTINE'S PRE-SCHOOL**

England & Wales - Charity number 1134676

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# Accounts

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Charity registration number: 1134676

# St Augustine's Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

## **St Augustine's Pre-School**

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## St Augustine's Pre-School

### Reference and Administrative Details

|                                    |  |
|------------------------------------|--|
| <b>Trustees</b>                    | B Solomon<br>C Summers<br>H McCulley<br>K Ecuyer<br>L Batten<br>M Edegbu-Jallo<br>P Hinkley<br>S Hinkley |
| <b>Charity Registration Number</b> | 1134676  |
| <b>Principal Office</b>            | Church Hall<br>St. Augustine's Road<br>Belvedere, Kent<br>DA17 5HH                                       |
| <b>Independent Examiner</b>        | Field Sullivan Limited<br>9 Hare & Billet Road<br>Blackheath<br>SE3 0RB                                  |
| <b>Bankers</b>                     | Lloyds Bank plc<br>25 Gresham Street<br>London<br>EC2V 7HN   |

## **St Augustine's Pre-School**

### **Trustees' Report**

The committee members, who are also the trustees, present their annual report and financial statements for the year ended 31 August 2023. The financial statements comply with current statutory requirements and the requirements of the charity's constitution.

#### **Charity Trustees**

Trustees throughout the year and to date are set out on the previous page. Decision making is carried out at trustee meetings by a majority vote. Individuals with relevant experience are invited to join the committee as trustees, and new trustees are trained by verbal induction. The constitution requires between 5 and 12 trustees, who are elected for one year at the Annual General Meeting and who may serve for a maximum of ten consecutive years. When elected committee members leave, the vacancy must be filled until the next AGM by a member appointed by the trustees. The trustees may also co-opt up to three additional trustees during the year, who may serve for a maximum of six years.

#### **Objectives and activities**

The aims of the preschool as set out in the constitution are 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 Early Years Alliance.

We are a preschool caring for and educating 4, 2 year old and 20, 3-4 year old children. We are registered with OFSTED and with the local authority. We receive funds mainly from the local authority, and when available we apply for grants from them for improvements, resources and equipment. We also boost funds for resources and equipment through coffee mornings, photographers and a scholastic book club. We help other charities, and during the year we have raised funds for Children in Need and Bexley Food Bank.

#### **Public Benefit**

In reviewing and shaping the charity's aims and objectives for the year and planning future activities we confirm that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

#### **Achievements and Performance**

We raised funds for Children in Need and NSPCC, collected food for the Bexley Food Bank, sold raffle tickets for St. Augustine's Church and raised money for pre-school through Little Urchins Photographer.

## St Augustine's Pre-School

### Trustees' Report (continued)

#### Reserves

The trustees aim to hold reserves equivalent to six months of running costs as security should the government cease funding. At the year end the charity had free reserves (funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use) amounting to £60,283 (2022: £50,425).

#### Statement of Trustees' Responsibilities

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

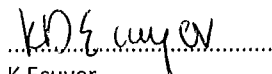
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 constitution. The trustees 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.

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.

The annual report was approved by the trustees of the charity on 9.2.24 and signed on its behalf by:



K Ecyer  
Trustee

## **St Augustine's Pre-School**

### **Independent Examiner's Report to the trustees of St Augustine's Pre-School**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the charity trustees of St Augustine's Pre-School 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 St Augustine's Pre-School'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

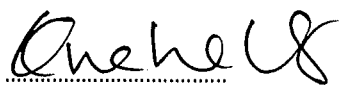
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of St Augustine's Pre-School as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.

St Augustine's Pre-School

Independent Examiner's Report to the trustees of St Augustine's Pre-School (continued)



Kirsty Nicholls FCCA  
Field Sullivan Limited  
9 Hare & Billet Road  
Blackheath  
SE3 0RB

Date: 9/2/24

## St Augustine's Pre-School

### Statement of Financial Activities for the Year Ended 31 August 2023

|                                    | Note | Unrestricted<br>£    | Total<br>2023<br>£   | Unrestricted<br>£    | Total<br>2022<br>£   |
|------------------------------------|------|----------------------|----------------------|----------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                      |                      |                      |                      |
| Donations and legacies             | 3    | 102,815              | 102,815              | 101,356              | 101,356              |
| Charitable activities              | 4    | <u>5,061</u>         | <u>5,061</u>         | <u>4,550</u>         | <u>4,550</u>         |
| Total income                       |      | <u>107,876</u>       | <u>107,876</u>       | <u>105,906</u>       | <u>105,906</u>       |
| <b>Expenditure on:</b>             |      |                      |                      |                      |                      |
| Charitable activities              | 5    | <u>(96,358)</u>      | <u>(96,358)</u>      | <u>(90,791)</u>      | <u>(90,791)</u>      |
| Total expenditure                  |      | <u>(96,358)</u>      | <u>(96,358)</u>      | <u>(90,791)</u>      | <u>(90,791)</u>      |
| Net movement in funds              |      | 11,518               | 11,518               | 15,115               | 15,115               |
| <b>Reconciliation of funds</b>     |      |                      |                      |                      |                      |
| Total funds brought forward        |      | <u>50,425</u>        | <u>50,425</u>        | <u>35,310</u>        | <u>35,310</u>        |
| Total funds carried forward        | 11   | <u><u>61,943</u></u> | <u><u>61,943</u></u> | <u><u>50,425</u></u> | <u><u>50,425</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

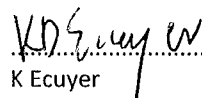
The funds breakdown for 2022 is shown in note 11.

The notes on pages 8 to 13 form an integral part of these financial statements.

**St Augustine's Pre-School**  
**(Registration number: 1134676)**  
**Balance Sheet as at 31 August 2023**

|   | Note | 2023<br>£      | 2022<br>£      |
|---|------|----------------|----------------|
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              | 9    | 70,722         | 58,856         |
| <b>Creditors: Amounts falling due within one year</b> | 10   | <u>(8,779)</u> | <u>(8,431)</u> |
| <b>Net assets</b>                                     |      | <u>61,943</u>  | <u>50,425</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>61,943</u>  | <u>50,425</u>  |
| <b>Total funds</b>                                    | 11   | <u>61,943</u>  | <u>50,425</u>  |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

  
.....  
K Ecuyer  
Trustee

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Church Hall  
St. Augustine's Road  
Belvedere, Kent  
DA17 5HH

#### 2 Accounting policies

##### 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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

St Augustine's Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **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.

#### **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.

#### **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.

#### **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> |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 25% straight line method            |

#### **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 Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 3 Income from donations and legacies

|                                   | Unrestricted          | Total                 | Total                 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|
|                                   | General               | 2023                  | 2022                  |
|                                   | £                     | £                     | £                     |
| Donations and legacies;           |                       |                       |                       |
| Appeals and donations             | 158                   | 158                   | 1,083                 |
| Grants, including capital grants; |                       |                       |                       |
| Grants                            | <u>102,657</u>        | <u>102,657</u>        | <u>100,273</u>        |
|                                   | <u><u>102,815</u></u> | <u><u>102,815</u></u> | <u><u>101,356</u></u> |

#### 4 Income from charitable activities

|               | Unrestricted        | Total               | Total               |
|---------------|---------------------|---------------------|---------------------|
|               | General             | 2023                | 2022                |
|               | £                   | £                   | £                   |
| Fees          | 5,021               | 5,021               | 4,170               |
| Fund receipts | <u>40</u>           | <u>40</u>           | <u>380</u>          |
|               | <u><u>5,061</u></u> | <u><u>5,061</u></u> | <u><u>4,550</u></u> |

#### 5 Expenditure on charitable activities

|                                  | Total                | Total                |
|----------------------------------|----------------------|----------------------|
|                                  | 2023                 | 2022                 |
|                                  | £                    | £                    |
| Wages and salaries               | 80,053               | 75,668               |
| Staff training                   | 105                  | 70                   |
| Rent and service charges         | 7,600                | 7,600                |
| Insurance                        | 561                  | 514                  |
| General office equipment         | 507                  | 742                  |
| Consumables                      | 2,832                | 2,495                |
| Printing, postage and stationery | 2,759                | 1,969                |
| Funds                            | 112                  | 39                   |
| Sundries                         | 389                  | 326                  |
| Independent examination          | <u>1,440</u>         | <u>1,368</u>         |
|                                  | <u><u>96,358</u></u> | <u><u>90,791</u></u> |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 6 Staff costs

The aggregate payroll costs were as follows:

|  | 2023<br>£     | 2022<br>£     |
|--|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | <u>80,053</u> | <u>75,668</u> |

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

#### 7 Taxation

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

#### 8 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£   |
|-----------------------|---------------------------------|--------------|
| <b>Cost</b>           |                                 |              |
| At 1 September 2022   | <u>5,237</u>                    | <u>5,237</u> |
| At 31 August 2023     | <u>5,237</u>                    | <u>5,237</u> |
| <b>Depreciation</b>   |                                 |              |
| At 1 September 2022   | <u>5,237</u>                    | <u>5,237</u> |
| At 31 August 2023     | <u>5,237</u>                    | <u>5,237</u> |
| <b>Net book value</b> |                                 |              |
| At 31 August 2023     | <u>-</u>                        | <u>-</u>     |
| At 31 August 2022     | <u>-</u>                        | <u>-</u>     |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 9 Cash and cash equivalents

|              | 2023<br>£ | 2022<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 162       | 43        |
| Cash at bank | 70,560    | 58,813    |
|              | 70,722    | 58,856    |

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

|                                    | 2023<br>£ | 2022<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 6,059     | 7,063     |
| Accruals                           | 2,720     | 1,368     |
|                                    | 8,779     | 8,431     |

#### 11 Funds

|                           | Balance at 1<br>September<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2023<br>£ |
|---------------------------|--|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                            |                                   |
| General                   | 50,425                                 | 107,876                    | (96,358)                   | 61,943                            |

|                     | Balance at 1<br>September<br>2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2022<br>£ |
|---------------------|--|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted</b> |  |                            |                            |                                   |
| <b>General</b>      |  |                            |                            |                                   |
| General Funds       | 35,310                                 | 105,906                    | (90,791)                   | 50,425                            |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 12 Analysis of net assets between funds

##### 2023 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2023<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 70,722                                | 70,722                                   |
| Current liabilities | <u>(8,779)</u>                        | <u>(8,779)</u>                           |
| Total net assets    | <u>61,943</u>                         | <u>61,943</u>                            |

##### 2022 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2022<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 58,856                                | 58,856                                   |
| Current liabilities | <u>(8,431)</u>                        | <u>(8,431)</u>                           |
| Total net assets    | <u>50,425</u>                         | <u>50,425</u>                            |

**ST AUGUSTINE'S PRE-SCHOOL**

England & Wales - Charity number 1134676

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# Accounts

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Charity registration number: 1134676

# St Augustine's Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Field Sullivan Limited  
9 Hare & Billet  
Blackheath  
SE3 0RB

## **St Augustine's Pre-School**

### **Contents (continued)**

|                                      |         |
|--------------------------------------|---------|
| Reference and Administrative Details | 1       |
| Trustees' Report                     | 2 to 3  |
| Independent Examiner's Report        | 4 to 5  |
| Statement of Financial Activities    | 6       |
| Balance Sheet                        | 7       |
| Notes to the Financial Statements    | 8 to 13 |

## **St Augustine's Pre-School**

### **Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | C Summers<br>H McCulley<br>L Batten<br>M Edegbu-Jallo<br>P Hinkley<br>S Hinkley |
| <b>Charity Registration Number</b> | 1134676   |
| <b>Principal Office</b>            | Church Hall<br>St. Augustine's Road<br>Belvedere, Kent<br>DA17 5HH              |
| <b>Independent Examiner</b>        | Field Sullivan Limited<br>9 Hare & Billet<br>Blackheath<br>SE3 0RB              |
| <b>Bankers</b>                     | Lloyds Bank plc<br>25 Gresham Street<br>London<br>EC2V 7HN                      |

## St Augustine's Pre-School

### Trustees' Report

The committee members, who are also the trustees, present their annual report and financial statements for the year ended 31 August 2022. The financial statements comply with current statutory requirements and the requirements of the charity's constitution.

#### Charity Trustees

Trustees throughout the year and to date are set out on the previous page. Decision making is carried out at trustee meetings by a majority vote. Individuals with relevant experience are invited to join the committee as trustees, and new trustees are trained by verbal induction. The constitution requires between 5 and 12 trustees, who are elected for one year at the Annual General Meeting and who may serve for a maximum of ten consecutive years. When elected committee members leave, the vacancy must be filled until the next AGM by a member appointed by the trustees. The trustees may also co-opt up to three additional trustees during the year, who may serve for a maximum of six years.

#### Objectives and activities

The aims of the preschool as set out in the constitution are 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 Early Years Alliance.

We are a preschool caring for and educating 4, 2 year old and 20, 3-4 year old children. We are registered with OFSTED and with the local authority. We receive funds mainly from the local authority, and when available we apply for grants from them for improvements, resources and equipment. We also boost funds for resources and equipment through coffee mornings, photographers and a scholastic book club. We help other charities, and during the year we have raised funds for Children in Need and Bexley Food Bank.

#### Public Benefit

In reviewing and shaping the charity's aims and objectives for the year and planning future activities we confirm that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

#### Achievements and Performance

We raised funds for Children in Need, NSPCC, Crackerjack, collected food for the Bexley Food Bank, sold raffle tickets for St. Augustine's Church and bought goods from charity shop raising funds for St. Elizabeth Hospice in Great Yarmouth. We raised money for pre-school through Little Urchins Photographer, scholastic book club and holding a book sale.

The pre-school received a civic recognition award from Bexley Council in recognition of the devoted service given to the community which was received from the Mayor of Bexley.

## St Augustine's Pre-School

### Trustees' Report (continued)

#### Reserves

The trustees aim to hold reserves equivalent to six months of running costs as security should the government cease funding. At the year end the charity had free reserves (funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use) amounting to £50,425 (2021: £35,310).

#### Statement of Trustees' Responsibilities

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

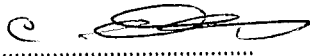
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 constitution. The trustees 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.

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.

Approved by the trustees of the charity on 24 February 2023 and signed on its behalf by:



.....  
C Summers  
Trustee

## **St Augustine's Pre-School**

### **Independent Examiner's Report to the trustees of St Augustine's Pre-School**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the charity trustees of St Augustine's Pre-School 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 St Augustine's Pre-School'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **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 St Augustine's Pre-School as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.

**St Augustine's Pre-School**

**Independent Examiner's Report to the trustees of St Augustine's Pre-School (continued)**



.....  
Timothy Sullivan  
ICAEW

9 Hare & Billet  
Blackheath  
SE3 0RB

24 February 2023

## St Augustine's Pre-School

### Statement of Financial Activities for the Year Ended 31 August 2022

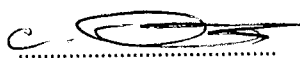
|                                    | Note | Unrestricted<br>£    | Total<br>2022<br>£   | Unrestricted<br>£    | Total<br>2021<br>£   |
|------------------------------------|------|----------------------|----------------------|----------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                      |                      |                      |                      |
| Donations and legacies             | 3    | 101,356              | 101,356              | 90,509               | 90,509               |
| Charitable activities              | 4    | <u>4,550</u>         | <u>4,550</u>         | <u>3,699</u>         | <u>3,699</u>         |
| Total income                       |      | <u>105,906</u>       | <u>105,906</u>       | <u>94,208</u>        | <u>94,208</u>        |
| <b>Expenditure on:</b>             |      |                      |                      |                      |                      |
| Charitable activities              | 5    | <u>(90,791)</u>      | <u>(90,791)</u>      | <u>(83,750)</u>      | <u>(83,750)</u>      |
| Total expenditure                  |      | <u>(90,791)</u>      | <u>(90,791)</u>      | <u>(83,750)</u>      | <u>(83,750)</u>      |
| Net movement in funds              |      | 15,115               | 15,115               | 10,458               | 10,458               |
| <b>Reconciliation of funds</b>     |      |                      |                      |                      |                      |
| Total funds brought forward        |      | <u>35,310</u>        | <u>35,310</u>        | <u>24,852</u>        | <u>24,852</u>        |
| Total funds carried forward        | 11   | <u><u>50,425</u></u> | <u><u>50,425</u></u> | <u><u>35,310</u></u> | <u><u>35,310</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 11.

**St Augustine's Pre-School**  
**(Registration number: 1134676)**  
**Balance Sheet as at 31 August 2022**

|   | Note | 2022<br>£      | 2021<br>£      |
|---|------|----------------|----------------|
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              | 9    | 58,856         | 36,552         |
| <b>Creditors: Amounts falling due within one year</b> | 10   | <u>(8,431)</u> | <u>(1,242)</u> |
| <b>Net assets</b>                                     |      | <u>50,425</u>  | <u>35,310</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>50,425</u>  | <u>35,310</u>  |
| <b>Total funds</b>                                    | 11   | <u>50,425</u>  | <u>35,310</u>  |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 24 February 2023 and signed on their behalf by:



.....  
C Summers  
Trustee

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Church Hall  
St. Augustine's Road  
Belverdere, Kent  
DA17 5HH

These financial statements were authorised for issue by the trustees on 24 February 2023.

#### 2 Accounting policies

##### 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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

St Augustine's Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **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.

#### *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.

#### **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.

#### **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> |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 25% straight line method            |

#### **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 Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 3 Income from donations and legacies

|                                   | Unrestricted | Total   | Total  |
|-----------------------------------|--------------|---------|--------|
|                                   | General      | 2022    | 2021   |
|                                   | £            | £       | £      |
| Donations and legacies;           |              |         |        |
| Appeals and donations             | 1,083        | 1,083   | 673    |
| Grants, including capital grants; |              |         |        |
| Grants                            | 100,273      | 100,273 | 89,836 |
|                                   | 101,356      | 101,356 | 90,509 |
|                                   | 101,356      | 101,356 | 90,509 |

#### 4 Income from charitable activities

|               | Unrestricted | Total | Total |
|---------------|--------------|-------|-------|
|               | General      | 2022  | 2021  |
|               | £            | £     | £     |
| Fees          | 4,170        | 4,170 | 3,482 |
| Fund receipts | 380          | 380   | 217   |
|               | 4,550        | 4,550 | 3,699 |
|               | 4,550        | 4,550 | 3,699 |

#### 5 Expenditure on charitable activities

|                                  | Total  | Total  |
|----------------------------------|--------|--------|
|                                  | 2022   | 2021   |
|                                  | £      | £      |
| Wages and salaries               | 75,668 | 67,206 |
| Staff training                   | 70     | 63     |
| Rent and service charges         | 7,600  | 7,680  |
| Insurance                        | 514    | 443    |
| General office equipment         | 742    | 650    |
| Consumables                      | 2,495  | 2,668  |
| Printing, postage and stationery | 1,969  | 3,065  |
| Funds                            | 39     | 5      |
| Sundries                         | 326    | 637    |
| Advertising                      | -      | 91     |
| Independent examination          | 1,368  | 1,242  |
|                                  | 90,791 | 83,750 |
|                                  | 90,791 | 83,750 |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 6 Staff costs

The aggregate payroll costs were as follows:

|  | 2022<br>£     | 2021<br>£     |
|--|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | <u>75,668</u> | <u>67,206</u> |

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

#### 7 Taxation

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

#### 8 Tangible fixed assets

|                         | Furniture and<br>equipment<br>£ | Total<br>£   |
|-------------------------|---------------------------------|--------------|
| <b>Cost</b>             |                                 |              |
| At 1 September 2021     | 5,880                           | 5,880        |
| Disposals               | <u>(642)</u>                    | <u>(642)</u> |
| At 31 August 2022       | <u>5,238</u>                    | <u>5,238</u> |
| <b>Depreciation</b>     |                                 |              |
| At 1 September 2021     | 5,880                           | 5,880        |
| Eliminated on disposals | <u>(642)</u>                    | <u>(642)</u> |
| At 31 August 2022       | <u>5,238</u>                    | <u>5,238</u> |
| <b>Net book value</b>   |                                 |              |
| At 31 August 2022       | <u>-</u>                        | <u>-</u>     |
| At 31 August 2021       | <u>-</u>                        | <u>-</u>     |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 9 Cash and cash equivalents

|              | 2022<br>£     | 2021<br>£     |
|--------------|---------------|---------------|
| Cash on hand | 43            | 88            |
| Cash at bank | <u>58,813</u> | <u>36,464</u> |
|              | <u>58,856</u> | <u>36,552</u> |

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

|                                    | 2022<br>£    | 2021<br>£    |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 7,063        | -            |
| Accruals                           | <u>1,368</u> | <u>1,242</u> |
|                                    | <u>8,431</u> | <u>1,242</u> |

#### 11 Funds

|                     | Balance at 1<br>September<br>2021<br>£           | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Balance at 31<br>August 2022<br>£          |
|---------------------|--|-------------------------------------|-------------------------------------|--|
| <b>Unrestricted</b> |  |                                     |                                     |  |
| <i>General</i>      |  |                                     |                                     |  |
| General Funds       | <u>35,310</u>                                    | <u>105,906</u>                      | <u>(90,791)</u>                     | <u>50,425</u>                              |
|                     | <b>Balance at 1<br/>September<br/>2020<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Balance at 31<br/>August 2021<br/>£</b> |
| <b>Unrestricted</b> |  |                                     |                                     |  |
| <i>General</i>      |  |                                     |                                     |  |
| General Funds       | <u>24,852</u>                                    | <u>94,208</u>                       | <u>(83,750)</u>                     | <u>35,310</u>                              |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 12 Analysis of net assets between funds

##### 2021 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2022<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 58,856                                | 58,856                                   |
| Current liabilities | <u>(8,431)</u>                        | <u>(8,431)</u>                           |
| Total net assets    | <u>50,425</u>                         | <u>50,425</u>                            |

##### 2020 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2021<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 36,552                                | 36,552                                   |
| Current liabilities | <u>(1,242)</u>                        | <u>(1,242)</u>                           |
| Total net assets    | <u>35,310</u>                         | <u>35,310</u>                            |

**Appendix 1 – Wages and salaries**

| Name             | Total     |
|------------------|-----------|
| Jewell Tania     | 8,085.02  |
| McCulley Heather | 18,652.04 |
| Soloman Melanie  | 19,785.13 |
| Stagg Eunice     | 13,778.38 |
| Soloman Jessica  | 9,755.38  |

**ST AUGUSTINE'S PRE-SCHOOL**

England & Wales - Charity number 1134676

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# Accounts

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Charity registration number: 1134676

# St Augustine's Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Field Sullivan Limited  
70 Royal Hill  
London  
SE10 8RF

## **St Augustine's Pre-School**

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| Balance Sheet                        | 7       |
| Notes to the Financial Statements    | 8 to 14 |

## **St Augustine's Pre-School**

### **Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | L Batten<br>M Edegbu-Jallo<br>S Hinkley<br>H McCulley<br>C Summers<br>P Hinkley |
| <b>Charity Registration Number</b> | 1134676   |
| <b>Principal Office</b>            | Church Hall<br>St. Augustine's Road<br>Belvedere, Kent<br>DA17 5HH              |
| <b>Independent Examiner</b>        | Field Sullivan Limited<br>70 Royal Hill<br>London<br>SE10 8RF                   |
| <b>Bankers</b>                     | Lloyds Bank plc<br>25 Gresham Street<br>London<br>EC2V 7HN                      |

## **St Augustine's Pre-School**

### **Trustees' Report**

The committee members, who are also the trustees, present their annual report and financial statements for the year ended 31 August 2021. The financial statements comply with current statutory requirements and the requirements of the charity's constitution.

#### **Charity Trustees**

Trustees throughout the year and to date are set out on the previous page. Decision making is carried out at trustee meetings by a majority vote. Individuals with relevant experience are invited to join the committee as trustees, and new trustees are trained by verbal induction. The constitution requires between 5 and 12 trustees, who are elected for one year at the Annual General Meeting and who may serve for a maximum of ten consecutive years. When elected committee members leave, the vacancy must be filled until the next AGM by a member appointed by the trustees. The trustees may also co-opt up to three additional trustees during the year, who may serve for a maximum of six years.

#### **Objectives and activities**

The aims of the preschool as set out in the constitution are 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 Preschool Learning Alliance.

We are a preschool caring for and educating 4, 2 year old and 20, 3-4 year old children. We are registered with OFSTED and with the local authority. We receive funds mainly from the local authority, and when available we apply for grants from them for improvements, resources and equipment. We also boost funds for resources and equipment through coffee mornings, photographers and a scholastic book club. We help other charities, and during the year we have raised funds for Children in Need and Bexley Food Bank.

## St Augustine's Pre-School

### Trustees' Report

#### Public Benefit

In reviewing and shaping the charity's aims and objectives for the year and planning future activities we confirm that we have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

#### Reserves

The trustees aim to hold reserves equivalent to six months of running costs as security should the government cease funding. At the year end the charity had free reserves (funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use) amounting to £35,310 (2020: £24,852).

#### Statement of Trustees' Responsibilities

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

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 trustees of the charity on 18 March 2022 and signed on its behalf by:



.....  
C Summers  
Trustee

## **St Augustine's Pre-School**

### **Independent Examiner's Report to the trustees of St Augustine's Pre-School**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

As the charity trustees of St Augustine's Pre-School 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 St Augustine's Pre-School'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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

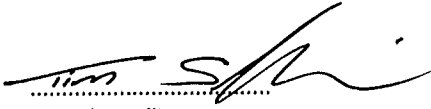
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of St Augustine's Pre-School as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting 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.

**St Augustine's Pre-School**

**Independent Examiner's Report to the trustees of St Augustine's Pre-School**



.....  
Timothy Sullivan  
ICAEW

70 Royal Hill  
London  
SE10 8RF

Date: 31/3/22.....

## St Augustine's Pre-School

### Statement of Financial Activities for the Year Ended 31 August 2021

|                                    | Note | Unrestricted<br>£    | Total<br>2021<br>£   | Unrestricted<br>£    | Total<br>2020<br>£   |
|------------------------------------|------|----------------------|----------------------|----------------------|----------------------|
| <b>Income and Endowments from:</b> |      |                      |                      |                      |                      |
| Donations and legacies             | 3    | 90,509               | 90,509               | 65,700               | 65,700               |
| Charitable activities              | 4    | <u>3,699</u>         | <u>3,699</u>         | <u>2,996</u>         | <u>2,996</u>         |
| Total income                       |      | <u>94,208</u>        | <u>94,208</u>        | <u>68,696</u>        | <u>68,696</u>        |
| <b>Expenditure on:</b>             |      |                      |                      |                      |                      |
| Charitable activities              | 5    | <u>(83,750)</u>      | <u>(83,750)</u>      | <u>(76,949)</u>      | <u>(76,949)</u>      |
| Total expenditure                  |      | <u>(83,750)</u>      | <u>(83,750)</u>      | <u>(76,949)</u>      | <u>(76,949)</u>      |
| Net movement in funds              |      | 10,458               | 10,458               | (8,253)              | (8,253)              |
| <b>Reconciliation of funds</b>     |      |                      |                      |                      |                      |
| Total funds brought forward        |      | <u>24,852</u>        | <u>24,852</u>        | <u>33,105</u>        | <u>33,105</u>        |
| Total funds carried forward        | 10   | <u><u>35,310</u></u> | <u><u>35,310</u></u> | <u><u>24,852</u></u> | <u><u>24,852</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 10.

**St Augustine's Pre-School**  
**(Registration number: 1134676)**  
**Balance Sheet as at 31 August 2021**

|   | Note | 2021<br>£            | 2020<br>£            |
|---|------|----------------------|----------------------|
| <b>Current assets</b>                                 |      |                      |                      |
| Cash at bank and in hand                              | 8    | 36,552               | 26,070               |
| <b>Creditors: Amounts falling due within one year</b> | 9    | <u>(1,242)</u>       | <u>(1,218)</u>       |
| <b>Net assets</b>                                     |      | <u><u>35,310</u></u> | <u><u>24,852</u></u> |
| <b>Funds of the charity:</b>                          |      |                      |                      |
| <b>Unrestricted income funds</b>                      |      |                      |                      |
| Unrestricted funds                                    |      | <u>35,310</u>        | <u>24,852</u>        |
| <b>Total funds</b>                                    | 10   | <u><u>35,310</u></u> | <u><u>24,852</u></u> |

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 18 March 2022 and signed on their behalf by:



C Summers  
Trustee

## **St Augustine's Pre-School**

### **Notes to the Financial Statements for the Year Ended 31 August 2021**

#### **1 Charity status**

The charity is domiciled in England and Wales.

The address of its registered office is:

Church Hall  
DA17 5HH

These financial statements were authorised for issue by the trustees on 18 March 2022.

#### **2 Accounting policies**

##### **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) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

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

St Augustine's Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **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.

#### ***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.

#### **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.

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 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> |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 25% straight line method            |

#### 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 Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 3 Income from donations and legacies

|                                   | Unrestricted | Total  | Total  |
|-----------------------------------|--------------|--------|--------|
|                                   | General      | 2021   | 2020   |
|                                   | £            | £      | £      |
| Donations and legacies;           |              |        |        |
| Appeals and donations             | 673          | 673    | 547    |
| Grants, including capital grants; |              |        |        |
| Grants                            | 89,836       | 89,836 | 65,153 |
|                                   | 90,509       | 90,509 | 65,700 |
|                                   | 90,509       | 90,509 | 65,700 |

#### 4 Income from charitable activities

|               | Unrestricted | Total | Total |
|---------------|--------------|-------|-------|
|               | General      | 2021  | 2020  |
|               | £            | £     | £     |
| Fees          | 3,482        | 3,482 | 2,720 |
| Fund receipts | 217          | 217   | 276   |
|               | 3,699        | 3,699 | 2,996 |
|               | 3,699        | 3,699 | 2,996 |

#### 5 Expenditure on charitable activities

|                                  | Total  | Total  |
|----------------------------------|--------|--------|
|                                  | 2021   | 2020   |
|                                  | £      | £      |
| Wages and salaries               | 67,206 | 64,472 |
| Staff training                   | 63     | 342    |
| Rent and service charges         | 7,680  | 5,284  |
| Insurance                        | 443    | 390    |
| General office equipment         | 650    | 175    |
| Consumables                      | 2,668  | 2,062  |
| Printing, postage and stationery | 3,065  | 2,088  |
| Funds                            | 5      | 298    |
| Sundries                         | 637    | 620    |
| Advertising                      | 91     | -      |
| Independent examination          | 1,242  | 1,218  |
|                                  | 83,750 | 76,949 |
|                                  | 83,750 | 76,949 |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 6 Staff costs

The aggregate payroll costs were as follows:

|  | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | <u>67,206</u> | <u>64,472</u> |

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

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 7 Taxation

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

#### 8 Cash and cash equivalents

|              | 2021<br>£ | 2020<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 88        | 175       |
| Cash at bank | 36,464    | 25,895    |
|              | 36,552    | 26,070    |

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

|          | 2021<br>£ | 2020<br>£ |
|----------|-----------|-----------|
| Accruals | 1,242     | 1,218     |
|          | 1,242     | 1,218     |

#### 10 Funds

|                     | Balance at 1<br>September<br>2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2021<br>£ |
|---------------------|--|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted</b> |  |                            |                            |                                   |
| <i>General</i>      |  |                            |                            |                                   |
| General Funds       | 24,852                                 | 94,208                     | (83,750)                   | 35,310                            |
|                     | 24,852                                 | 94,208                     | (83,750)                   | 35,310                            |
| <br>                |  |                            |                            |                                   |
|                     | Balance at 1<br>September<br>2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2020<br>£ |
| <b>Unrestricted</b> |  |                            |                            |                                   |
| <i>General</i>      |  |                            |                            |                                   |
| General Funds       | 33,105                                 | 68,696                     | (76,949)                   | 24,852                            |
|                     | 33,105                                 | 68,696                     | (76,949)                   | 24,852                            |

## St Augustine's Pre-School

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 11 Analysis of net assets between funds

##### 2021 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2021<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 36,552                                | 36,552                                   |
| Current liabilities | (1,242)                               | (1,242)                                  |
| Total net assets    | <u>35,310</u>                         | <u>35,310</u>                            |

##### 2020 net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2020<br>£ |
|---------------------|---------------------------------------|--|
| Current assets      | 26,070                                | 26,070                                   |
| Current liabilities | (1,218)                               | (1,218)                                  |
| Total net assets    | <u>24,852</u>                         | <u>24,852</u>                            |

#### 12 COVID - 19

When we returned in September 2020 we were unable to operate two sessions as previously planned as there was insufficient time to clean.

We changed our times to 8:30 - 2:30 on Monday, Tuesday, Thursday and Friday and 8:30-11:30 on Wednesday offering our families flexi hours and up to 27 hours.

In October 2020, the hall became available on a Wednesday afternoon so we are now able to offer up to 30 hours.

As this has been successful we have continued with this, offering up to 30 hours and the universal 15 hours flexibly to 20, 3 and 4 year olds and flexible 15 hours to 4, 2 year olds.

18<sup>th</sup> March 2022

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your examination of the charity's financial statements for the year ended 31 August 2021.

1 We acknowledge as trustees our responsibility under the Charities Act 2011 for presenting financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All changes in the rules of the charity have been communicated to you. All other records and related information, including minutes of all trustees, members and management meetings have been made available to you.

2 We confirm that the charity is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland).

3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.

4 All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources.

5 Except as stated in the financial statements, there are no unrecorded liabilities, actual or contingent. We are not aware of any material provisions, contingent liabilities, contingent assets or contracted for capital commitments, that need to be provided for or disclosed in the financial statements.

6 The charity has not had or entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or other facilities) for trustees nor to guarantee or provide security for such matters.

7 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud, and have disclosed to you the results of our

assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees, or volunteers who have significant roles in internal control, or those working for the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.

8 We are not aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's governing document which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice.

9 We have reviewed the affairs of the charity and confirm that no income is subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for.

10 We believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months and we are not aware of any other factors that we believe could put into jeopardy the charity's going concern status. The financial statements have therefore been prepared on the going concern basis.

11 There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

12 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

13 We confirm we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

14 We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware.


15 We confirm that no amounts are owed to the charity at the year end.

16 We confirm that there was no accrued income at the year end.

17 We confirm there was no deferred income at the year end.

18 We confirm the following wages and salaries shown in appendix 1 are correct.

Yours faithfully

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

Signature on behalf of the board of trustees