

REGISTERED COMPANY NUMBER: 07598405 (England and Wales)
REGISTERED CHARITY NUMBER: 1143489

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Eton Pre-School

Suzanne Cater ACA
16 Terminal House
Station Approach
Shepperton
Middlesex
TW17 8AS

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for the Year Ended 31 August 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

ACHIEVEMENT AND PERFORMANCE

The Pre-School continues to run in accordance with the legal ratios for ages of the children.

After the May half term a member of staff left the setting. Whilst recruiting, we engaged an agency for staff cover until the end of the Summer Term, in order to continue to support the children in our care.

Income

We were full from early in the Autumn Term so income from fees and funding were high.

The funding rates were increased in the Spring, in line with the Government increases to this. As we were full, this meant that the year's funding was very good for two thirds of the year.

Hall hire rates increased this year.

Other Income/Expenditure

We continue to source reasonably priced items, whilst bearing in mind their durability.

The Pre-School continues to work closely with the Local Authorities and supports families and children with a wide range of needs. In line with Ofsted regulations, staff have accessed online training, keeping abreast of changes in legislation, practices and new safeguarding measures. Training has also been undertaken to ensure renewal of certificates held, maintaining the rolling programme of staff qualifications.

FINANCIAL REVIEW

Reserves policy

Retained reserves are required as any surpluses are to be utilised in the following year for ongoing maintenance of the building decor, once maintenance is completed by the landlords as agreed.

Funds are also required in case of redundancies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Eton Pre-School is a committee run pre-school in the private and voluntary sector. It was originally set up to provide a service for Eton College but has been a community pre-school since the early 1990's. It was incorporated as a company on 11 April 2011 and took over the charity, Jacks Eton Playgroup. The company registered as a charity which aims to offer affordable education and care for children aged three to five years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07598405 (England and Wales)

Registered Charity number

1143489

Eton Pre-School

Report of the Trustees
for the Year Ended 31 August 2024

Registered office

St Johns Church Hall Off Sun Close
High Street
Eton
Berkshire
SL4 6AR

Trustees

Ms C Cope House Wife
Ms C B Markham Company Director
Ms S Mcdonagh (appointed 1.11.24)
Ms A Moston None
Ms A Settle (appointed 1.11.24)
Ms C E S Shearman Teacher
Ms M C Wernham Company Director

Company Secretary

Ms S P Clifford

Independent Examiner

Suzanne Cater ACA
16 Terminal House
Station Approach
Shepperton
Middlesex
TW17 8AS

Approved by order of the board of trustees on 11 June 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Wernham', written in a cursive style.

Ms M C Wernham - Trustee

Independent examiner's report to the trustees of Eton Pre-School ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Suzanne Cater ACA
The Institute of Chartered Accountants in England and Wales

Suzanne Cater ACA
16 Terminal House
Station Approach
Shepperton
Middlesex
TW17 8AS

Date:

Eton Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,488	449
Charitable activities			
Fees		237,419	196,443
Other trading activities	2	3,421	1,512
Investment income	3	852	297
Other income		985	1,314
Total		<u>244,165</u>	<u>200,015</u>
EXPENDITURE ON			
Charitable activities			
Expenditure		<u>199,701</u>	<u>194,180</u>
NET INCOME		44,464	5,835
RECONCILIATION OF FUNDS			
Total funds brought forward		182,745	176,910
TOTAL FUNDS CARRIED FORWARD		<u><u>227,209</u></u>	<u><u>182,745</u></u>

The notes form part of these financial statements

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	7	2,182	3,934
CURRENT ASSETS			
Debtors	8	1,375	1,375
Cash at bank		238,521	206,692
		<u>239,896</u>	<u>208,067</u>
CREDITORS			
Amounts falling due within one year	9	(1)	-
NET CURRENT ASSETS		<u>239,895</u>	<u>208,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		242,077	212,001
PROVISIONS FOR LIABILITIES	11	(5,750)	(5,750)
ACCRUALS AND DEFERRED INCOME	12	(9,118)	(23,506)
NET ASSETS		<u>227,209</u>	<u>182,745</u>
FUNDS	13		
Unrestricted funds		227,209	182,745
TOTAL FUNDS		<u>227,209</u>	<u>182,745</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Eton Pre-School

Balance Sheet - continued

31 August 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M Wernham', written in a cursive style.

M C Wernham - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	2,071	362
Hall Hire	1,350	1,150
	<u>3,421</u>	<u>1,512</u>

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Bank Interest	852	297
	<u>852</u>	<u>297</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Depreciation - owned assets	1,752	-
	<u>1,752</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	449
Charitable activities	
Fees	196,443
Other trading activities	1,512
Investment income	297
Other income	1,314
Total	<u>200,015</u>
EXPENDITURE ON	
Charitable activities	
Expenditure	<u>194,180</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

5,835

RECONCILIATION OF FUNDS

Total funds brought forward

176,910

TOTAL FUNDS CARRIED FORWARD

182,745

7. TANGIBLE FIXED ASSETS

COST

At 1 September 2023 and 31 August 2024

Short
leasehold
£

Plant and
machinery
£

Totals
£

11,124

18,159

29,283

DEPRECIATION

At 1 September 2023

Charge for year

8,912

16,437

25,349

741

1,011

1,752

At 31 August 2024

9,653

17,448

27,101

NET BOOK VALUE

At 31 August 2024

1,471

711

2,182

At 31 August 2023

2,212

1,722

3,934

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments

31.8.24
£

31.8.23
£

1,375

1,375

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24	31.8.23
	£	£
Trade creditors	1	-
	<u>1</u>	<u>-</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.24	31.8.23
	£	£
Between one and five years	38,400	49,500
	<u>38,400</u>	<u>49,500</u>

11. PROVISIONS FOR LIABILITIES

	31.8.24	31.8.23
	£	£
Provisions	5,750	5,750
	<u>5,750</u>	<u>5,750</u>

12. ACCRUALS AND DEFERRED INCOME

	31.8.24	31.8.23
	£	£
Accruals and deferred income	9,118	23,506
	<u>9,118</u>	<u>23,506</u>

13. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	182,745	44,464	227,209
	<u>182,745</u>	<u>44,464</u>	<u>227,209</u>
TOTAL FUNDS	<u>182,745</u>	<u>44,464</u>	<u>227,209</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	244,165	(199,701)	44,464
	<u>244,165</u>	<u>(199,701)</u>	<u>44,464</u>
TOTAL FUNDS	<u>244,165</u>	<u>(199,701)</u>	<u>44,464</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	176,910	5,835	182,745
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>176,910</u>	<u>5,835</u>	<u>182,745</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,015	(194,180)	5,835
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>200,015</u>	<u>(194,180)</u>	<u>5,835</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	176,910	50,299	227,209
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>176,910</u>	<u>50,299</u>	<u>227,209</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	444,180	(393,881)	50,299
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>444,180</u>	<u>(393,881)</u>	<u>50,299</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

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

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	-
Donations	1,486	449
	<hr/> 1,488	<hr/> 449
Other trading activities		
Fundraising events	2,071	362
Hall Hire	1,350	1,150
	<hr/> 3,421	<hr/> 1,512
Investment income		
Bank Interest	852	297
Charitable activities		
Fees	54,988	36,239
Grant Funding	146,692	128,567
TOAST Income	35,739	31,637
	<hr/> 237,419	<hr/> 196,443
Other income		
Other Incoming Resources	985	1,314
	<hr/>	<hr/>
Total incoming resources	244,165	200,015
EXPENDITURE		
Charitable activities		
Wages	137,456	129,288
Social security	5,081	5,191
Pensions	3,450	3,273
Rent & Rates	19,646	16,500
Insurance	2,919	1,894
Light and heat	3,933	3,893
Telephone	813	1,025
Postage and stationery	781	569
Accountancy	2,653	3,209
Sundries	953	2,058
Equipment	2,757	6,287
Training	1,378	1,667
Carried forward	181,820	174,854

Eton Pre-School

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

	31.8.24 £	31.8.23 £
Charitable activities		
Brought forward	181,820	174,854
Food	3,053	2,534
Maintenance,Cleaning,Gardening	13,074	9,289
Dilapidation Charges	-	5,750
Improvements to property	742	742
Plant and machinery	1,012	1,011
	<hr/>	<hr/>
	199,701	194,180
	<hr/>	<hr/>
Total resources expended	199,701	194,180
	<hr/>	<hr/>
Net income	<u><u>44,464</u></u>	<u><u>5,835</u></u>