

REGISTRARS COPY

Company registration number: 08015649
Charity registration number: 1146518

**ST ANDREWS PRE-SCHOOL HIGHAM HILL LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Lesser & Co
Chartered Accountants & Business Advisors
147 Station Road
North Chingford
London
E4 6AG

St Andrews Pre-School Higham Hill Limited
Contents

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Statement of Cash Flows	9
Notes to the Financial Statements	10—15

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Our setting aims to:

Provide high quality care and education for children below statutory school age of 2, 3 & 4 years of age.

The Pre-School will work in partnership with parents to help children learn, progress and develop self-help skills ensuring they are school ready; while adding to the life and well-being of the local community.

The Pre-School will offer children and their parents a service that promotes equality and values diversity. Ensuring the setting is fully inclusive in meeting the needs of all children, from their ethnic heritage, social and economic background, gender, ability or disability.

The Pre-School continuously aims to meet the services our children and their families need.

Achievements and Performance

Main Achievements

Our setting uses a key person approach which ensures each staff member has a group of children whom they are responsible for, supporting the child's needs and development. Staff work with the parent and child to ensure the individual needs of the child are met, supporting children's development through their learning. Keypersons monitor the children's progress through observations, assessment, and planning.

The activities that we provide are in relation to national curriculum for under 5's (The Early Years Foundation Stage). We extend teaching and learning into the child's home through a reading scheme, caring for our teddy in their family home and fundraising activities.

Speech and language sessions run once a week within the setting, and we collaborate closely with the therapists. We continue our program for children called "the bucket approach" delivered by staff who have trained in this area.

The Pre-School remains registered with Ofsted, and on our last inspection on 5 July 2023, we received a judgement of GOOD. We are proud of this achievement and continue to maintain this grading whilst working towards a higher grade, achieving this through continuous team and personal development supported by training.

The needs and progress of children who have special educational needs and disabilities (SEND) are monitored and met by our group SENDCO (special educational needs and disability coordinator) alongside the keyperson. Our SENDCO has experience and knowledge in this area having regards for the DFE SEND Code of Practice 2014.

SEND children receive support whilst at the Pre-School by all staff who are supported by the Pre-School SENDCO alongside working with multi agencies. We continue this support to both the child and the family while transitioning onto another educational provision.

Safeguarding of children and maintaining the welfare of our children and their families are met by monitoring safeguarding issues and fulfilling our duty of care. We have regard for The London Safeguarding Board and achieved through robust recruitment procedures and appropriate checks for new and existing employers and trustees. We continue to develop our knowledge and good practice of safeguarding through external and internal annual training and through partnership work with multi agencies. Safeguarding also forms part of staffs termly supervisions and is a standard agenda item on both our weekly staff and management committee meetings.

Activities

We continue to have a closed Facebook page where parents can see photos of our activities and events plus this enables us to sign post them to other local services. We can keep parents up to date with information and reminders.

We continue to carry out risk assessments and follow any government and local guidance, ensuring staff, children, parents and visitors are in a safe environment.

Our occupancy has remained at a reasonable level. We continue to monitor occupancy levels and seek ways to promote and market the Pre-School.

St Andrews Pre-School Higham Hill Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025

Financial Review

Financial Position

The trustees aim to keep cost at an affordable amount generating additional income through grants and fundraising events. The trustees recognise the need for reserves, therefore building up funds in the charity's bank accounts to meet potential expenditure.

As of 1st April 2024, the hourly rate received from the Local Authority for children in receipt of the Free Early Education Entitlement (FEEE) slightly increased for all 2, 3, & 4-year-olds. The Early Years Pupil Premium also slightly increased. This was for both universal and extended FEEE hours. For families who are not eligible for FEEE or wanted additional hours, parents purchased additional childcare.

However, the funding we receive for the 2, 3 & 4-year-old FEEE as well as Special Educational Need and Disability children from the borough through the government do not cover the costs for delivering care and education alone.

Our future

The trustees and staff intend to continue to work alongside parents to provide high quality affordable educational childcare for under 5's; developing the services of the Pre-School we provide. The Pre-School will continue to develop services through new initiatives. The Pre-School aims to provide a good working environment and experience for all our staff, supporting them to personally develop their knowledge, skills, and practices. The setting will continue to develop and meet the demands set by Government and the Local Authority as well as meeting demands from our growing local community. We will ensure to continue to maintain good working practices, management structure and financial stability, for our current children and our future children, and our local community within the London borough of Waltham Forest.

Ways forward

We will continue to work on our parental engagement within the preschool with face-to-face parent meetings. Continue with our activities with parents such as our reading mornings, coffee mornings, fundraising, events, trips and visits. The organisation will work in the next year on building a stronger Pre-School, developing the Company, facing and dealing with challenges along the way.

Structure, Governance and Management

Governing Document

St. Andrews Pre-School is a company limited by guarantee and a registered charity. Our Constitution is set out in Memorandum and Articles.

St. Andrews Pre-School was incorporated 2 April 2012 and is registered with the Charity Commission as at 22 March 2012.

The trustees are required to pay the amount of £0 in the event of the Company having to wind up.

Our Mission Statement

Our mission is to provide positive experiences for our children in a safe, secure, happy and stimulating environment. We aim to enrich their lives and their learning through play within a relaxed atmosphere. We welcome our children and their families into our organisation, valuing everyone's needs as individuals.

Organisation Structure

The overall management and control will rest with the individual members of Management of St. Andrews Pre-School Committee. As well as being responsible for the management of St. Andrews Pre-School the committee members are also the charity trustees of St. Andrews Pre-School.

The committee shall consist of:

- (a) A Chair, a Treasurer, and a secretary ("the Officers") and
- (b) Not less than 2 nor more than 9 other elected members: and
- (c) If the Committee decided it can co-opt up to 3 further members on to the Committee at any time after the AGM.

Our Staff

The Pre-School has 7 members of staff, who hold appropriate childcare qualifications and whom are regularly CRB checked.

St Andrews Pre-School Higham Hill Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025

Our Staff - continued

The Pre-School staffs are:

Sue Ruff	Business manager and Deputy Pre-School Manager
Karyn Hunter	Pre-School Manager, Safeguarding and Special Education Needs and Disability Co-ordinator (SENDCO) and Health and Safety Officer
Dawn Clarke	Childcare Practitioner Level 3 keyperson and deputy safeguarding
Maxine Gregory	Childcare Practitioner Level 3 keyperson and deputy Special Educational Needs and Disability
Katie Alam	Childcare Practitioner Level 3 keyperson
Suthaa Vijiyakumar	Childcare Practitioner Level 2
Jackie Hunter	Childcare Practitioner Level 3 Keyperson

We also accommodate and support childcare college students to work on placements from local colleges supporting two students on placement. All students have an induction and support while they are with us; no student is unattended with children at any time.

Risk Management

The trustees are responsible for the overseeing of the risk faced by the Pre-School. Detailed considerations of risk delegated to the Pre-School Manager and Business Manager. The risks identified, assessed and controls established throughout the year.

Our setting aims to:

Provide high quality care and education for children below statutory school age of 2, 3 & 4 years of age.

The Pre-School will work in partnership with parents to help children learn, progress, and develop self-help skills ensuring they are school ready, while adding to the life and well-being of the local community.

The Pre-School will offer children and their parents a service that promotes equality and values diversity. Ensuring the setting is fully inclusive in meeting the needs of all children, from their ethnic heritage, social and economic background, gender, ability, or disability.

The Pre-School continuously aims to meet the services our children and their family's needs.

Reference and Administrative Details

Trustees

Matthew Bowden
Susan Ruff
Karyn Hunter
Sophy Harper
Shernette Moses (appointed 28/01/2025)

Charity Number

1146518

Company Number

08015649

Registered Office

St. Andrews Christian Centre 8 Church Road
Walthamstow
London
E17 6AR

Independent Examiner

Stephen Lesser
Lesser & Co
Chartered Accountants & Business Advisors
147 Station Road
North Chingford
London
E4 6AG

St Andrews Pre-School Higham Hill Limited
Trustees' Report (continued)
For The Year Ended 31 March 2025

Other Information

Pre-School Managers Report

We have had some fun in the past year. We have once again been visiting outside the Pre-School with our first visit being to water stones book store as part of World book day and then we visited the local Grow wild outside adventure in LLOYD park. Visits are always my favourite part of the year. We try and visit places that are relevant to the topic we are doing in the Pre-School. I feel there is no better way to learn that hands on in the environment. We are planning some visits for the next year too. We are planning a visit to London Zoo by coach.

We had some fundraising events for the Pre-School which included coffee mornings and Easter bonnet parade, sponsored Halloween search, photos and our nativity play with raffle of course. We will be having a coffee morning in the new year where we will be showing you the new book start packs and how to use them at home. You will be able to take one home with you. We will have tooth packs for you to take home too.

We have had some interesting things for our parents/Carers to get involved in at Pre-School. We had a Harvest festival which is always really well supported. We had our Remembrance Day in November and we had 2 men from the British Legion join us and Katie's friend played the last post. This was really popular and well supported. We have had our reading mornings for parents/carers to come and read a short story together with their child. This gives parents an opportunity to see the books that we are reading to the children in the session. As you can see, we have had an action-packed time at St Andrews. We try and enrich the curriculum and make children's learning as fun as possible! Last year we introduced the topic mornings which included cooking, science and Maths. This year we have continued with these as they have been very popular with the children. This year we are having topics that will go across a week. We have already had farm and space. We have lots more planned for the year ahead.

The Home reading is a popular part of the Pre-School. The books are changed on a Monday.

Of course, we have our Pre-School bears Rainbow and Andrew. They have been on lots of adventures over the past year. We are now displaying the adventures on our private face book page.

As usual we are all attending regular training and we are updating our knowledge as much as possible.

Karyn Hunter
Pre-School Manager

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Matthew Bowden
Trustee
09/12/2025

St Andrews Pre-School Higham Hill Limited
Independent Examiner's Report to the Trustees of St Andrews Pre-School Higham Hill Limited
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity 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.

Stephen Lesser
Lesser & Co Chartered Accountants and Business Advisors
147 Station Road
North Chingford
London
E4 6AG
09/12/2025

St Andrews Pre-School Higham Hill Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Pre-primary education		168,354	166,787
Other trading activities	3	1,671	2,504
		<u>170,025</u>	<u>169,291</u>
EXPENDITURE ON:			
Raising funds	6	(164,946)	(151,579)
NET INCOME		<u>5,079</u>	<u>17,712</u>
NET MOVEMENT IN FUNDS		5,079	17,712
RECONCILIATION OF FUNDS:			
Total funds brought forward		98,147	80,436
TOTAL FUNDS CARRIED FORWARD	15	<u><u>103,226</u></u>	<u><u>98,148</u></u>

The notes on pages 9 to 15 form part of these financial statements.

St Andrews Pre-School Higham Hill Limited
Statement of Financial Position
As At 31 March 2025

		2025	2024
		Unrestricted	Total funds
	Notes	funds	
		£	£
FIXED ASSETS			
Tangible Assets	11	13,004	834
		<u>13,004</u>	<u>834</u>
CURRENT ASSETS			
Debtors	12	6	539
Cash at bank and in hand		93,240	100,402
		<u>93,246</u>	<u>100,941</u>
Creditors: Amounts Falling Due Within One Year	13	(3,024)	(3,627)
		<u>90,222</u>	<u>97,314</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>103,226</u>	<u>98,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>103,226</u>	<u>98,148</u>
NET ASSETS		<u>103,226</u>	<u>98,148</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		103,226	98,148
TOTAL FUNDS	15	<u>103,226</u>	<u>98,148</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Matthew Bowden
Trustee

31/10/2025

The notes on pages 9 to 15 form part of these financial statements.

St Andrews Pre-School Higham Hill Limited
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	9,467	18,685
Interest paid		(123)	(140)
Net cash generated from operating activities		9,344	18,545
Cash flows from investing activities			
Purchase of tangible assets		(16,505)	(591)
(Decrease)/increase in cash and cash equivalents		(7,161)	17,954
Cash and cash equivalents at beginning of year	2	100,402	82,448
Cash and cash equivalents at end of year	2	93,241	100,402

St Andrews Pre-School Higham Hill Limited
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	5,079	17,712
Adjustments for:		
Interest expense	123	140
Depreciation of tangible assets	4,335	278
Movements in working capital:		
Decrease/(increase) in trade and other debtors	533	(154)
(Decrease)/increase in trade and other creditors	(603)	709
Net cash generated from operations	<u>9,467</u>	<u>18,685</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>93,240</u>	<u>100,402</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>100,402</u>	<u>(7,162)</u>	<u>93,240</u>

St Andrews Pre-School Higham Hill Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

St Andrews Pre-School Higham Hill Limited is a company limited by guarantee, incorporated in England & Wales, registered number 08015649 and registered charity number 1146518. The registered office is St. Andrews Christian Centre 8 Church Road, Walthamstow, London, E17 6AR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.3. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% reducing balance
-------------------	----------------------

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

St Andrews Pre-School Higham Hill Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

3. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	359	541
Other income	1,312	1,963
	<u>1,671</u>	<u>2,504</u>

4. Government Grants

Government grants recognised in the accounts were as follows:

	2025	2024
	£	£
London Borough of Waltham Forest	<u>160,143</u>	<u>152,111</u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>4,335</u>	<u>278</u>

6. Analysis of Expenditure

	2025
	Support costs
	(see note 7)
	£
Raising funds	<u>164,946</u>
	2024
	Support costs
	(see note 7)
	£
Raising funds	<u>151,579</u>

St Andrews Pre-School Higham Hill Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Support Costs

	2025
	Raising funds
	£
Employee costs	129,452
Premises expenses	19,346
General administration	8,666
Depreciation	4,335
Interest payable	123
Governance costs	3,024
	<u>164,946</u>
	<u><u>164,946</u></u>
	2024
	Raising funds
	£
Employee costs	119,699
Premises expenses	19,781
General administration	8,657
Depreciation	278
Interest payable	140
Governance costs	3,024
	<u>151,579</u>
	<u><u>151,579</u></u>

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	3,024	3,024
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>3,024</u>	<u>3,024</u>
	<u><u>3,024</u></u>	<u><u>3,024</u></u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	122,290	112,563
Social security costs	3,551	1,960
Other pension costs	3,496	3,196
	<u>129,337</u>	<u>117,719</u>
	<u><u>129,337</u></u>	<u><u>117,719</u></u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 7 (2024: 8)

St Andrews Pre-School Higham Hill Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 April 2024	2,413
Additions	16,505
As at 31 March 2025	<u>18,918</u>
Depreciation	
As at 1 April 2024	1,579
Provided during the period	4,335
As at 31 March 2025	<u>5,914</u>
Net Book Value	
As at 31 March 2025	<u>13,004</u>
As at 1 April 2024	<u>834</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	6	539
	<u>6</u>	<u>539</u>

13. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	-	(1)
Other creditors	-	604
Accruals and deferred income	3,024	3,024
	<u>3,024</u>	<u>3,627</u>

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,496 (2024: £3,196).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

St Andrews Pre-School Higham Hill Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Movement in Funds

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	98,148	170,025	(164,946)	103,226
Total funds	98,148	170,025	(164,946)	103,226
	As at 1 April 2023 £	Income £	Expenditure £	As at 31 March 2024 £
Unrestricted funds				
General:				
General unrestricted fund	80,436	169,291	(151,579)	98,148
Total funds	80,436	169,291	(151,579)	98,148

16. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration £	Pension Contributions £	2025 Total £
Karyn Hunter	Governing document provision	26,501	795	27,296
Susan Ruff	Other legal authority	17,764	533	18,297

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Name of trustee	Legal authority	Remuneration £	Pension Contributions £	2024 Total £
Ms Karyn Hunter	Governing document provision	24,142	724	24,866
Ms Susan Ruff	Governing document provision	16,182	486	16,668

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.