

ST JOSEPH'S PRE-SCHOOL

England & Wales · Charity number 1153598

Details

Status Registered

Legal form Other

Registered 2013-08-30

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

Contact

Address 28 Squires Way
Littleover
Derby
DE23 3XB

Phone 01332518589

Email stjosephspreschool@yahoo.co.uk

Website www.stjosephspreschool.weben.co.uk

Activities

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.

Activities: The aims of the preschool 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. Pre-school is open to children from the term before they turn 3 yrs old. From Sept 2014 pre-school will be accepting a limited number of children who are 2 years of age.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Derby City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£197,853	£193,334	-	-
2023-08-31	£188,692	£185,901	-	-
2022-08-31	£157,882	£162,948	-	-
2021-08-31	£156,153	£144,569	-	-
2020-08-31	£162,377	£149,550	-	-

Trustees

Name	Role	Appointed
Anthony Joseph Parkes		2020-04-19
Mary Elizabeth Parkes		2020-04-19
Samantha McKenna		2024-10-20
Theresa Hall		2019-06-25

ST JOSEPH'S PRE-SCHOOL

England & Wales - Charity number 1153598

Accounts

ST JOSEPH'S PRE-SCHOOL

**FINANCIAL STATEMENTS
FOR
31 AUGUST 2024**

Charity Number 1153598

DERBY COMMUNITY ACCOUNTANCY SERVICE

Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

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ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Board of Trustees

Mrs Theresa Hall- Chair
Mrs Rachel Lewis (Resigned 30 September 2024)
Mr Anthony Parkes
Mrs Mary Parkes
Ms Samantha McKenna (Appointed 20 October 2024)

Chair Person

Mrs Theresa Hall

Pre-School Manager

Mrs Mel Marsden

Registered Office

St Joseph's Pre- school
Mill Hill Lane
Derby
DE23 6SB

Independent Examiner

Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

The Trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ending 31 August 2024.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Governing document

St Joseph's Pre-school was registered as a charity on 30 August 2013 and its principal address is Mill Hill Lane, Derby, Derbyshire DE23 6SB.

Trustees Selection methods

The recruitment of Trustees is reviewed periodically and at least on an annual basis.

Risk Management

The Trustees undertake a review of the major risks to the financial sustainability of the organisation annually and monitors the risks throughout the year.

OBJECTIVES AND ACTIVITIES

The aims of the preschool 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.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The charity is open to all individuals irrespective of race, gender or any other personal circumstances.

ACTIVITIES AND ACHIEVEMENTS

St Joseph's Preschool has been established for over 30 years and educates, supports and cares for children in and around Derby. We are situated in the grounds of St Joseph's Catholic Academy on Mill Hill Lane, Derby. We are open Monday to Friday 7.30am to 4.30pm during school term times only. Pre-school is open during school term times only; it is closed for all school holidays, bank holidays and St. Joseph's School Inset Days. It is open for 38 weeks of the year.

We provide childcare and education for 2, 3 and 4 year old children. We can offer 15 and 30 hours Early Years funding and have a flexible, family focused approach to providing childcare. Children can also attend for additional hours over and above their free entitlement and are charged a fee for this provision. Our Admissions Policy gives priority to Catholic children, however, we welcome applications from families of all faiths and none.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

We are a registered charity (no. 1153598) and are governed by a Board of Trustees who oversee all aspects of our operation. Our latest Ofsted inspection rated us Good in all areas.

From its creation over 30 years ago as a playgroup to its current status as a pre-school, St Joseph's has always strived to support the development of happy, well motivated and confident children and recognises that each child has unique talents, learning styles and personalities. It is committed to supporting the individual social, emotional and educational needs of the children who attend in a happy, caring and safe environment where they can play, learn and grow.

St Joseph's Pre-school currently has the capacity to have 28 pre-school children attending its setting at any one time and there are usually approximately 40 children attending the setting over the course of a week.

St Joseph's Pre-school is guided by the standards set out in the government's Early Years Foundation Stage Principles and its overarching mission statement is as follows:

“At St. Joseph's Pre-school we strive to provide a safe, caring, happy environment for all our children. We aim to nurture their individual needs in partnership with family and our community.”

All children are integrated quickly into the ethos of pre-school which is to provide an environment where children can play, learn and grow whilst benefiting from the Christian values and way of life engendered by all those who contribute to the running of Pre-school.

Pre-school is situated in the inner city of Derby and in recent years the demographics of the area have changed. The nature and location of housing in the area have made it popular with families arriving from around the world and the housing which is now ageing has meant that the post codes in the area have a deprivation factor attached to them.

Pre-school settings by their nature are a child's first introduction into the education system although there is not a statutory obligation for a child to attend.

St Joseph's Pre-school strives to make that experience a positive one. They are guided principally by the standards set out in the government's Early Years Foundation Stage Principles but the pre-school has been established for over 30 years and as such it also draws on the experience it has gained as a pre-school provider for this significant period of time.

It endeavours to build strong relationships with both the child and their parent/carer.

It operates a key person system which means that each member of staff has a small group of children for whom they have specific responsibilities. When a child joins the setting they will then have a special adult to help them settle in and who they can relate to.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

This system also helps to establish good links between the home environment and pre-school and parents are encouraged to maintain regular contact with their child's key person to discuss progress made and any other issues which may arise.

This is particularly important when a family is new to the area. Over 50% of children attending the setting in the previous two years have had English as an additional language. Quite often Pre-school is the first agency that a family engages with on a regular basis on arrival in the UK. It is crucial that Pre-school make this a positive experience and helps the child and family with signposting to other agencies who can support the families until they are settled.

Another crucial area which Pre-school can provide help is where children have Special Educational Needs (SEN). The highly qualified and experienced staff at Pre-school are able to identify when a child may have development, behavioural or child protection issues. Pre-school is often the first place that a child attends outside its family environment and it is often within the pre-school setting that issues are identified. Parents are encouraged to be very involved with their child's development and any issues are dealt with sensitively and professionally with the positive outcome being that the necessary outside agencies can be contacted to help and provide additional support for the family.

The role of St Joseph's Pre-school has broadened since its small beginnings as a playgroup 30 years ago. Over the years as the play group became a pre-school and then an approved provider of pre-school education St Joseph's has opened its doors to a wider range of children from different family settings and backgrounds. The pre-school was inspected by Ofsted in March 2023 and was deemed 'Good' in all areas.

Grant Funding

We are very grateful to the Masonic Charitable Foundation who have provided £15,000 grant funding over a 3 year period starting in April 2024 to help us in our commitment to early years education.

Financial Review

Pre-school has always strived to maintain a sound financial base. The surplus for the year of £4,519 was as expected from the ongoing monitoring of actual performance against budget.

Trustee Induction and Training

All trustees have been provided with information packs on their roles and responsibilities, including Good Governance, a code for the Voluntary and Community Sector, and are encouraged to attend appropriate external training events.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

Organisation

The board of trustees administers the charity. It meets regularly and is supported by staff and volunteers.

INDEPENDENT EXAMINERS

Derby Community Accountancy Services were appointed as independent examiners during the year and have expressed their willingness to continue in office. A resolution to re-appoint them as independent examiners will be put to the members at the annual general meeting.

Registered office:

St Joseph's Pre-school
Mill Hill Lane
Derby
DE23 6SB

Signed on behalf of the trustees

Mrs Teresa Hall

Trustee: Mrs Teresa Hall

Approved by the trustees on 17th June 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOSEPH'S PRE- SCHOOL
YEAR ENDED 31 AUGUST 2024**

I report on the accounts for the period ended 31st August 2024 which are set out on pages 9 to 18.

Respective responsibilities of the trustees and examiner

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

M E Newey

Mark Newey ACMA
Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

Date **17 June 2025**

**ST JOSEPH'S PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Aug 2024 £	Total Funds Year to 31 Aug 2023 £
Income from:					
Donations	3	22	-	22	87
Charitable activities	4	184,788	12,086	196,874	188,255
Investment income	5	957	-	957	350
Total incoming resources		185,767	12,086	197,853	188,692
<u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities		181,248	12,086	193,334	185,901
Total expenditure	6	181,248	12,086	193,334	185,901
Net (expenditure) income		4,519	-	4,519	2,791
Transfer between funds		-	-	-	-
Net movement in funds		4,519	-	4,519	2,791
Fund balances at 1 September 2023		75,379	-	75,379	72,588
Fund balances at 31 August 2024		79,898	-	79,898	75,379

The company had no new or discontinued activities during the year.

The notes on pages 11 to 18 form part of these financial statements.

**ST JOSEPH'S PRE-SCHOOL
BALANCE SHEET
YEAR ENDED 31 AUGUST 2024**

		2024		2023	
Note	£	£	£	£	£
Fixed assets			-		-
Current assets					
Debtors	11	-		-	
Cash at bank and in hand		124,020		108,112	
		124,020		108,112	
Creditors: amounts falling due within one year	12	(44,122)		(32,733)	
Net current assets			79,898		75,379
Total assets less current liabilities			79,898		75,379
Net assets			79,878		75,379
The funds of the charity:					
Restricted	13		-		-
Unrestricted – General reserves	13		79,878		75,379
TOTAL CHARITY FUNDS	14		79,878		75,379

These financial statements were approved by the trustees and authorised, and are signed on their behalf by:

Trustee: **Mrs Teresa Hall** Date: **17 June 2025**

Mrs Teresa Hall

Trustee: **Mr Anthony Parkes** Date: **17 June 2025**

Mr Anthony Parkes

The notes on pages 11 to 18 form part of these financial statements.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements are to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits/

1.11 Taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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 estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

3. Donations

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2024	Total Funds Year to 31 Aug 2023
	£	£	£	£
Donations	22	-	22	87
	<u>22</u>	<u>-</u>	<u>22</u>	<u>87</u>

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2024	Total Funds Year to 31 Aug 2023
	£	£	£	£
Early Years Pupil Premium	-	1,209	1,209	1,705
Funded Places	158,570	-	158,570	150,501
SEN Funding	-	8,300	8,300	11,166
DAF Funding	-	2,577	2,577	800
Masonic Foundation	5,000	-	5,000	
Foundation Derbyshire	-	-	-	7,073
Admission Fees	20,497	-	20,497	12,185
School Dinners	160	-	160	4,308
Other charitable income	561	-	561	517
	<u>184,788</u>	<u>12,086</u>	<u>196,874</u>	<u>188,255</u>

5. Investment income

	Total Funds Year to 31 Aug 2024	Total Funds Year to 31 Aug 2023
	£	£
Bank interest receivable (unrestricted)	<u>957</u>	<u>350</u>

**ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 AUGUST 2024

6. Analysis of expenditure

	Total Funds Year to 31 Aug 2024	Total Funds Year to 31 Aug 2023
Staff costs	165,743	151,724
Books Toys & Resources & Activities	4,298	4,014
Groceries & Milk	1,174	955
School Dinners	-	5,552
Repairs & Maintenance	2,113	2,225
Security	360	374
Equipment	3,759	7,073
Website	300	300
Water & Refuse	940	-
Hygiene	1,175	1,243
Health and Safety	-	-
Heat & Light	4,521	4,569
Telephone	1,025	848
Printing, Postage & Stationery	649	815
Insurance	2,770	2,345
Advertising	865	88
Subscriptions & CRB	739	830
Training	1,147	1,602
Travel	2	3
Staff Uniforms	32	-
Audit & Pension Admin	620	720
Accounting Software	482	284
Miscellaneous	-	-
Gifts	470	337
Entertainment for children	150	-
	193,334	185,901

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

7. Total Charitable Expenditure

	Total Funds 2023-24	Total Funds 2022-23
Unrestricted	181,248	165,157
Restricted	12,086	20,744
	<u>193,334</u>	<u>185,901</u>

8. Net (expenditure)/income

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

	2024	2023
	£	£
Independent Examiner's Fees	<u>500</u>	<u>500</u>

9. Directors and key management personnel

The key management personnel of the charity consist of the trustees.
The trustees did not receive remuneration.

10. Employees

The average monthly number of persons employed (full time equivalent) during the year was

	Year to 31 Aug 2024	Year to 31 Aug 2023
	No	No
Charitable activities	8	8
	<u>8</u>	<u>8</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

Employment costs

	Year to 31 Aug 2024	Year to 31 Aug 2023
	£	£
Wages and salaries	157,565	143,589
Employers National Insurance	3,960	3,826
Pension Contributions	4,218	4,309
	165,743	151,724
	165,743	151,724

No employee earned more than £60,000 per annum.

11. Debtors

	2024	2023
	£	£
Admission fees	-	-
Prepayment	-	-
	-	-
	-	-

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Funding Received in advance for Autumn 2024	30,703	30,703
Contingency for remedial building repairs	600	600
Taxation and social security	504	997
Accruals	1,540	433
	33,347	32,733
	33,347	32,733

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 Sept 2023 £	Incoming	Outgoing	Transfers	At 31 Aug 2024 £
General reserve	<u>75,379</u>	<u>185,767</u>	<u>(181,248)</u>	-	<u>79,898</u>
Total unrestricted funds	75,379	185,767	(181,248)	-	79,898
Restricted funds					
Early Years Pupil Premium	-	1,209	(1,209)	-	-
SEN Funding	-	8,300	(8,300)	-	-
DAF Funding	-	2,577	(2,577)	-	-
Total Restricted funds	-	12,086	(12,086)	-	-
Total funds	<u>75,379</u>	<u>197,853</u>	<u>(193,334)</u>	-	<u>79,898</u>

Early Years Pupil Premium (EYPP) is provided for children who are identified as needing extra support in their education due to a number of factors in their family circumstances. In 2023-24 Pre-school received a total of £1,209 EYPP this funding was used to:

- Purchase equipment to aid children's learning.
- Purchase resources to allow children to develop their awareness of the living world including a project to watch eggs hatch into chickens and experience their first weeks of life.
- Contribution to school dinner costs for one child to improve life skills.

All of the EYPP funding was used to ensure that children identified as having met the EYPP criteria could benefit from the additional resources and activities.

SEN Funding is provided to support individual children attending pre school who need additional support. This funding is provided after referrals are made to the Early Years Intervention team who undertake an assessment and establish a care plan for the child, working with specialist staff within the setting.

DAF funding to provide additional funding for a child with disabilities who had particular needs within the setting.

**ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 AUGUST 2024

General reserve

General reserves are the free reserves after allowing for all designated funds.

14. Analysis of net assets between funds

Unrestricted funds	Tangible fixed assets £	Other net assets £	Total £
Unrestricted Funds	-	79,898	79,898
Restricted funds	-	-	-
Total funds	<u>-</u>	<u>79,898</u>	<u>79,898</u>

15. Related party transactions

The charity had no related party transactions that required disclosure.

ST JOSEPH'S PRE-SCHOOL

England & Wales - Charity number 1153598

Accounts

ST JOSEPH'S PRE-SCHOOL

**FINANCIAL STATEMENTS
FOR
31 AUGUST 2023**

Charity Number 1153598

DERBY COMMUNITY ACCOUNTANCY SERVICE

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ST JOSEPH'S PRE-SCHOOL

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

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ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

Board of Trustees

Mrs Theresa Hall- Chair
Mrs Rachel Lewis
Ms Mary Anne Manjoro (resigned 21st July 2023)
Mr Haydn Cartwright (resigned 21st July 2023)
Mr Anthony Parkes
Mrs Mary Parkes

Chair Person

Mrs Theresa Hall

Pre-School Manager

Mrs Mel Marsden

Registered Office

St Joseph's Pre- school
Mill Hill Lane
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Independent Examiner

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ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

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ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

The Pre-School is open to children from the term before they turn 3 years old although priority is given to oldest children on the waiting list. Pre-school also accepts a limited number of children who were 2 years of age this supports the government initiative to improve childcare options for parents and carers on low incomes.

Individual children can access their free entitlement to early years education for up to 15 hours of childcare per week. Children can also attend for additional hours over and above their 15 hour entitlement and are charged a fee for this provision. St Joseph's Pre School can also offer the 30 hour free childcare extended provision where children are eligible under new government guidelines.

Pre-school is open during school term times only; it is closed for all school holidays, bank holidays and St. Joseph's School Inset Days. It is open for 38 weeks of the year.

St Joseph's Pre-school is guided by the standards set out in the government's Early Years Foundation Stage Principles and its overarching mission statement is as follows:

“At St. Joseph's Pre-school we strive to provide a safe, caring, happy environment for all our children. We aim to nurture their individual needs in partnership with family and our community.”

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Pre-school is situated in the inner city of Derby and in recent years the demographics of the area have changed. The nature and location of housing in the area have made it popular with families arriving from around the world and the housing which is now ageing has meant that the post codes in the area have a deprivation factor attached to them.

Pre-school settings by their nature are a child's first introduction into the education system although there is not a statutory obligation for a child to attend.

St Joseph's Pre-school strives to make that experience a positive one. They are guided principally by the standards set out in the government's Early Years Foundation Stage Principles but the pre-school has been established for over 30 years and as such it also draws on the experience it has gained as a pre-school provider for this significant period of time.

It endeavours to build strong relationships with both the child and their parent/carer.

It operates a key person system which means that each member of staff has a small group of children for whom they have specific responsibilities. When a child joins the setting they will then have a special adult to help them settle in and who they can relate to.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

This system also helps to establish good links between the home environment and pre-school and parents are encouraged to maintain regular contact with their child's key person to discuss progress made and any other issues which may arise.

This is particularly important when a family is new to the area. Over 50% of children attending the setting in the previous two years have had English as an additional language. Quite often Pre-school is the first agency that a family engages with on a regular basis on arrival in the UK. It is crucial that Pre-school make this a positive experience and helps the child and family with signposting to other agencies who can support the families until they are settled.

Another crucial area which Pre-school can provide help is where children have Special Educational Needs (SEN). The highly qualified and experienced staff at Pre-school are able to identify when a child may have development, behavioural or child protection issues. Pre-school is often the first place that a child attends outside its family environment and it is often within the pre-school setting that issues are identified. Parents are encouraged to be very involved with their child's development and any issues are dealt with sensitively and professionally with the positive outcome being that the necessary outside agencies can be contacted to help and provide additional support for the family.

The role of St Joseph's Pre-school has broadened since its small beginnings as a playgroup 30 years ago. Over the years as the play group became a pre-school and then an approved provider of pre-school education St Joseph's has opened its doors to a wider range of children from different family settings and backgrounds. The pre-school was inspected by Ofsted in March 2023 and was deemed 'Good' in all areas.

Financial Review

Pre-school has always strived to maintain a sound financial base. The surplus for the year of £2,791 was as expected from the ongoing monitoring of actual performance against budget.

Trustee Induction and Training

All trustees have been provided with information packs on their roles and responsibilities, including Good Governance, a code for the Voluntary and Community Sector, and are encouraged to attend appropriate external training events.

Organisation

The board of trustees administers the charity. It meets regularly and is supported by staff and volunteers.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

INDEPENDENT EXAMINERS

Derby Community Accountancy Services were appointed as independent examiners during the year and have expressed their willingness to continue in office. A resolution to re-appoint them as independent examiners will be put to the members at the annual general meeting.

Registered office:

St Joseph's Pre-school
Mill Hill Lane
Derby
DE23 6SB

Signed on behalf of the trustees

Theresa Hall

Trustee: Mrs Theresa Hall

Approved by the trustees on **25th June 2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOSEPH'S PRE- SCHOOL
YEAR ENDED 31 AUGUST 2023**

I report on the accounts for the period ended 31st August 2023 which are set out on pages 9 to 18.

Respective responsibilities of the trustees and examiner

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

M Newey

Mark Newey ACMA
Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

Date **25th June 2024**

**ST JOSEPH'S PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Aug 2022 £	Total Funds Year to 31 Aug 2021 £
Income from:					
Donations	3	87	-	87	30
Charitable activities	4	167,511	20,744	188,255	166,664
Investment income	5	350	-	350	34
Total incoming resources		167,948	20,744	188,692	166,728
 <u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities		165,157	20,744	185,901	171,794
Total expenditure	6	165,157	20,744	185,901	171,794
Net (expenditure) income		2,791	-	2,791	(5,066)
Transfer between funds		-	-	-	-
Net movement in funds		2,791	-	2,791	(5,066)
Fund balances at 1 September 2022		72,588	-	72,588	77,654
Fund balances at 31 August 2023		75,379	-	75,379	72,588

The company had no new or discontinued activities during the year.

The notes on pages 11 to 18 form part of these financial statements.

**ST JOSEPH'S PRE-SCHOOL
BALANCE SHEET
YEAR ENDED 31 AUGUST 2023**

		2023		2022	
Note	£	£	£	£	£
Fixed assets			-		-
Current assets					
Debtors	11	-		-	
Cash at bank and in hand		108,112		112,182	
		108,112		112,182	
Creditors: amounts falling due within one year	12	(32,733)		39,594	
Net current assets			75,379		72,588
Total assets less current liabilities			75,379		72,588
Net assets			75,379		72,588
The funds of the charity:					
Restricted	13		-		-
Unrestricted – General reserves	13		75,379		72,588
TOTAL CHARITY FUNDS	14		75,379		72,588

These financial statements were approved by the trustees and authorised, and are signed on their behalf by:

Trustee: **Theresa Hall** Date: **25th June 2023**

Mrs Theresa Hall

Trustee: **Anthony Parkes** Date: **25th June 2023**

Mr Anthony Parkes

The notes on pages 11 to 18 form part of these financial statements.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements are to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits/

1.11 Taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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 estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

3. Donations

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2023	Total Funds Year to 31 Aug 2022
	£	£	£	£
Donations	<u>87</u>	<u>-</u>	<u>87</u>	<u>30</u>
	<u><u>87</u></u>	<u><u>-</u></u>	<u><u>87</u></u>	<u><u>30</u></u>

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2023	Total Funds Year to 31 Aug 2022
	£	£	£	£
Early Years Pupil Premium	-	1,705	1,705	626
Funded Places	150,501	-	150,501	139,365
SEN Funding	-	11,166	11,166	8,220
DAF Funding	-	800	800	-
Foundation Derbyshire	-	7,073	7,073	-
Admission Fees	12,185	-	12,185	14,068
School Dinners	4,308	-	4,308	3,618
Other charitable income	517	-	517	767
	<u>167,511</u>	<u>20,744</u>	<u>188,255</u>	<u>166,664</u>

5. Investment income

	Total Funds Year to 31 Aug 2023	Total Funds Year to 31 Aug 2022
	£	£
Bank interest receivable (unrestricted)	<u>350</u>	<u>34</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

6. Analysis of expenditure

	Total Funds Year to 31 Aug 2023 €	Total Funds Year to 31 Aug 2022 €
Staff costs	151,724	146,720
Books Toys & Resources & Activities	4,014	3,039
Groceries & Milk	955	1,027
School Dinners	5,552	3,469
Repairs & Maintenance	2,225	573
Security	374	280
Equipment	7,073	2,961
Website	300	300
Water & Refuse	-	-
Hygiene	1,243	2,714
Health and Safety	-	-
Heat & Light	4,569	4,004
Telephone	848	1,141
Printing, Postage & Stationery	815	1,061
Insurance	2,345	2,068
Advertising	88	57
Subscriptions & CRB	830	620
Training	1,602	342
Travel	3	2
Staff Uniforms	-	22
Audit & Pension Admin	720	620
Accounting Software	284	-
Miscellaneous	-	340
Gifts	337	309
Entertainment for children	-	125
	185,901	171,794
	185,901	171,794

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

7. Total Charitable Expenditure

	Total Funds 2022-23	Total Funds 2021-22
Unrestricted	165,157	162,948
Restricted	20,744	8,846
	<u>185,901</u>	<u>171,794</u>

8. Net (expenditure)/income

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

	2023	2022
	£	£
Independent Examiner's Fees	<u>500</u>	<u>500</u>

9. Directors and key management personnel

The key management personnel of the charity consist of the trustees.
The trustees did not receive remuneration.

10. Employees

The average monthly number of persons employed (full time equivalent) during the year was

	Year to 31 Aug 2023	Year to 31 Aug 2022
	No	No
Charitable activities	8	8
	<u>8</u>	<u>8</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

Employment costs

	Year to 31 Aug 2023	Year to 31 Aug 2022
	£	£
Wages and salaries	143,589	139,911
Employers National Insurance	3,826	2,872
Pension Contributions	4,309	3,937
	<u>151,724</u>	<u>146,270</u>

No employee earned more than £60,000 per annum.

11. Debtors

	2023	2022
	£	£
Admission fees	-	-
Prepayment	-	-
	<u>-</u>	<u>-</u>

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Funding Received in advance for Autumn 2023	30,703	36,545
Contingency for remedial building repairs	600	600
Taxation and social security	997	1,865
Pensions	-	-
Accruals	433	584
	<u>32,733</u>	<u>39,594</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 Sept 2022 £	Incoming	Outgoing	Transfers	At 31 Aug 2023 £
General reserve	72,588	167,948	(165,157)	-	75,379
Total unrestricted funds	72,588	167,948	(165,157)	-	75,379
Restricted funds					
Early Years Pupil Premium	-	1,705	(1,705)	-	-
SEN Funding	-	11,166	(11,166)	-	-
DAF Funding	-	800	(800)	-	-
Foundation Derbyshire	-	7,073	(7,073)	-	-
Total Restricted funds	-	20,744	(20,744)	-	-
Total funds	72,588	188,692	(185,901)	-	75,379

Early Years Pupil Premium (EYPP) is provided for children who are identified as needing extra support in their education due to a number of factors in their family circumstances. In 2022-23 Pre-school received a total of £1,705 EYPP this funding was used to:

- Purchase equipment to aid children's learning.
- Purchase resources to allow children to develop their awareness of the living world including a project to watch eggs hatch into chickens and experience their first weeks of life.
- Contribution to school dinner costs for one child to improve life skills.

All of the EYPP funding was used to ensure that children identified as having met the EYPP criteria could benefit from the additional resources and activities.

SEN Funding is provided to support individual children attending pre school who need additional support. This funding is provided after referrals are made to the Early Years Intervention team who undertake an assessment and establish a care plan for the child, working with specialist staff within the setting.

DAF funding to provide additional funding for a child with disabilities who had particular needs within the setting.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

Funding through Foundation Derbyshire to allow the replacement of old storage heaters to improve the effectiveness and efficiency of the heating system.

General reserve

General reserves are the free reserves after allowing for all designated funds.

14. Analysis of net assets between funds

	Tangible fixed assets	Other net assets	Total
	£	£	£
Unrestricted funds			
Unrestricted Funds	-	75,379	75,379
Restricted funds	-	-	-
Total funds	<u>-</u>	<u>75,379</u>	<u>75,379</u>

15. Related party transactions

The charity had no related party transactions that required disclosure.

ST JOSEPH'S PRE-SCHOOL

England & Wales - Charity number 1153598

Accounts

ST JOSEPH'S PRE-SCHOOL

**FINANCIAL STATEMENTS
FOR
31 AUGUST 2022**

Charity Number 1153598

DERBY COMMUNITY ACCOUNTANCY SERVICE

Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

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ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Board of Trustees

Mrs Teresa Hall- Chair
Ms Mary Hague (Resigned 16 June 2021)
Mrs Rachel Lewis
Ms Mary Anne Manjoro
Mr Haydn Cartwright
Mr Anthony Parkes
Mrs Mary Parkes

Chair Person

Mrs Teresa Hall

Pre-School Manager

Mrs Mel Marsden

Registered Office

St Joseph's Pre- school
Mill Hill Lane
Derby
DE23 6SB

Independent Examiner

Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

The Trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ending 31 August 2022.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Governing document

St Joseph's Pre-school was registered as a charity on 30 August 2013 and its principal address is Mill Hill Lane, Derby, Derbyshire DE23 6SB.

Trustees Selection methods

The recruitment of Trustees is reviewed periodically and at least on an annual basis.

Risk Management

The Trustees undertake a review of the major risks to the financial sustainability of the organisation annually and monitors the risks throughout the year.

OBJECTIVES AND ACTIVITIES

The aims of the preschool 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.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The charity is open to all individuals irrespective of race, gender or any other personal circumstances.

ACTIVITIES AND ACHIEVEMENTS

From its creation over 30 years ago as a playgroup to its current status as a pre-school, St Joseph's has always strived to support the development of happy, well motivated and confident children and recognises that each child has unique talents, learning styles and personalities. It is committed to supporting the individual social, emotional and educational needs of the children who attend in a happy, caring and safe environment where they can play, learn and grow.

St Joseph's Pre-school currently has the capacity to have 28 pre-school children attending it's setting at any one time and there are usually approximately 40 children attending the setting over the course of a week.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

The Pre-School is open to children from the term before they turn 3 years old although priority is given to oldest children on the waiting list. Pre-school also accepts a limited number of children who were 2 years of age this supports the government initiative to improve childcare options for parents and carers on low incomes.

Individual children can access their free entitlement to early years education for up to 15 hours of childcare per week. Children can also attend for additional hours over and above their 15 hour entitlement and are charged a fee for this provision. St Joseph's Pre School can also offer the 30 hour free childcare extended provision where children are eligible under new government guidelines.

Pre-school is open during school term times only; it is closed for all school holidays, bank holidays and St. Joseph's School Inset Days. It is open for 38 weeks of the year.

St Joseph's Pre-school is guided by the standards set out in the government's Early Years Foundation Stage Principles and its over arching mission statement is as follows:

“At St. Joseph's Pre-school we strive to provide a safe, caring, happy environment for all our children. We aim to nurture their individual needs in partnership with family and our community.”

All children are integrated quickly into the ethos of pre-school which is to provide an environment where children can play, learn and grow whilst benefiting from the Christian values and way of life engendered by all those who contribute to the running of Pre-school.

Pre-school is situated in the inner city of Derby and in recent years the demographics of the area have changed. The nature and location of housing in the area have made it popular with families arriving from around the world and the housing which is now ageing has meant that the post codes in the area have a deprivation factor attached to them.

Pre-school settings by their nature are a child's first introduction into the education system although there is not a statutory obligation for a child to attend.

St Joseph's Pre-school strives to make that experience a positive one. They are guided principally by the standards set out in the government's Early Years Foundation Stage Principles but the pre-school has been established for over 30 years and as such it also draws on the experience it has gained as a pre-school provider for this significant period of time.

It endeavours to build strong relationships with both the child and their parent/carer.

It operates a key person system which means that each member of staff has a small group of children for whom they have specific responsibilities. When a child joins the setting they will then have a special adult to help them settle in and who they can relate to.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

This system also helps to establish good links between the home environment and pre-school and parents are encouraged to maintain regular contact with their child's key person to discuss progress made and any other issues which may arise.

This is particularly important when a family is new to the area. Over 50% of children attending the setting in the previous two years have had English as an additional language. Quite often Pre-school is the first agency that a family engages with on a regular basis on arrival in the UK. It is crucial that Pre-school make this a positive experience and helps the child and family with signposting to other agencies who can support the families until they are settled.

Another crucial area which Pre-school can provide help is where children have Special Educational Needs (SEN). The highly qualified and experienced staff at Pre-school are able to identify when a child may have development, behavioural or child protection issues. Pre-school is often the first place that a child attends outside its family environment and it is often within the pre-school setting that issues are identified. Parents are encouraged to be very involved with their child's development and any issues are dealt with sensitively and professionally with the positive outcome being that the necessary outside agencies can be contacted to help and provide additional support for the family.

The role of St Joseph's Pre-school has broadened since its small beginnings as a playgroup 30 years ago. Over the years as the play group became a pre-school and then an approved provider of pre-school education St Joseph's has opened its doors to a wider range of children from different family settings and backgrounds. The pre-school was inspected by Ofsted in January 2015 and April 2017 and was deemed 'Good' in all areas.

Financial Review

Pre-school has always strived to maintain a sound financial base. The deficit for the year of £5,066 was not unexpected as expenditure was undertaken to improve the facilities at the setting. The Trustees considered the overall financial picture and in line with their objective to wherever possible improve the quality of the setting took the decision to make expenditure which would result in a moderate deficit. However, this decision was taken taking into consideration the reserves overall and was not considered to jeopardise the financial future of the pre-school going forward.

Trustee Induction and Training

All trustees have been provided with information packs on their roles and responsibilities, including Good Governance, a code for the Voluntary and Community Sector, and are encouraged to attend appropriate external training events.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

Organisation

The board of trustees administers the charity. It meets regularly and is supported by staff and volunteers.

INDEPENDENT EXAMINERS

Derby Community Accountancy Services were appointed as independent examiners during the year and have expressed their willingness to continue in office. A resolution to re-appoint them as independent examiners will be put to the members at the annual general meeting.

Registered office:

St Joseph's Pre-school
Mill Hill Lane
Derby
DE23 6SB

Signed on behalf of the trustees

Teresa Hall

Trustee: Mrs Teresa Hall

Approved by the trustees on **27th June 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOSEPH'S PRE- SCHOOL
YEAR ENDED 31 AUGUST 2022**

I report on the accounts for the period ended 31st August 2022 which are set out on pages 9 to 18.

Respective responsibilities of the trustees and examiner

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Mark E Newey

Mark Newey ACMA
Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

Date **27 June 2023**

**ST JOSEPH'S PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2022	Total Funds Year to 31 Aug 2021
	Note	£	£	£	£
Income from:					
Donations	3	30	-	30	44
Charitable activities	4	157,818	8,846	166,664	156,109
Investment income	5	34	-	34	-
Total incoming resources		157,882	8,846	166,728	156,153
 <u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities		162,948	8,846	171,794	144,569
Total expenditure	6	162,948	8,846	171,794	144,569
Net (expenditure) income		(5,066)	-	(5,066)	11,584
Transfer between funds		-	-	-	-
Net movement in funds		(5,066)	-	(5,066)	11,584
 Fund balances at 1 September 2021		77,654	-	77,654	66,070
Fund balances at 31 August 2022		72,588	-	72,588	77,654

The company had no new or discontinued activities during the year.

The notes on pages 11 to 18 form part of these financial statements.

**ST JOSEPH'S PRE-SCHOOL
BALANCE SHEET
YEAR ENDED 31 AUGUST 2022**

		2022		2021	
Note	£	£	£	£	£
Fixed assets			-		-
Current assets					
Debtors	11	-		-	
Cash at bank and in hand		112,182		109,334	
		112,182		109,334	
Creditors: amounts falling due within one year	12	39,594		31,680	
Net current assets			72,588		77,654
Total assets less current liabilities			72,588		77,654
Net assets			72,588		77,654
The funds of the charity:					
Restricted	13	-		-	
Unrestricted – General reserves	13	72,588		77,654	
TOTAL CHARITY FUNDS	14		72,588		77,654

These financial statements were approved by the trustees and authorised, and are signed on their behalf by:

Trustee **Teresa Hall** Date **27th June 2023**
Mrs Theresa Hall

Trustee **Anthony Parkes** Date **27th June 2023**
Mr Anthony Parkes

The notes on pages 11 to 18 form part of these financial statements.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements are to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits/

1.11 Taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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 estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

3. Donations

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2022	Total Funds Year to 31 Aug 2021
	£	£	£	£
Donations	<u>30</u>	<u>-</u>	<u>30</u>	<u>44</u>
	<u><u>30</u></u>	<u><u>-</u></u>	<u><u>30</u></u>	<u><u>44</u></u>

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2022	Total Funds Year to 31 Aug 2021
	£	£	£	£
Early Years Pupil Premium	-	626	626	1,876
Funded Places	139,365	-	139,365	123,190
SEN Funding	-	8,220	8,220	6,200
HMRC Job Retention Scheme	-	-	-	885
DCC Discretionary Grant	-	-	-	10,000
DCC PPE	-	-	-	1,657
Admission Fees	14,068	-	14,068	7,902
School Dinners	3,618	-	3,618	4,161
Other charitable income	767	-	767	238
	<u><u>157,818</u></u>	<u><u>8,846</u></u>	<u><u>166,664</u></u>	<u><u>156,109</u></u>

5. Investment income

	Total Funds Year to 31 Aug 2022	Total Funds Year to 31 Aug 2021
	£	£
Bank interest receivable (unrestricted)	<u><u>34</u></u>	<u><u>-</u></u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

6. Analysis of expenditure

	Total Funds Year to 31 Aug 2022	Total Funds Year to 31 Aug 2021
Staff costs	146,720	122,232
Books Toys & Resources & Activities	2,342	1,526
Groceries & Milk	1,027	613
School Dinners	3,469	3,802
Repairs & Maintenance	573	2,805
Security	280	304
Equipment	2,961	774
Website	300	-
Water & Refuse	-	-
Hygiene	2,714	4,162
Health and Safety	-	110
Heat & Light	4,004	2,158
Telephone	1,141	746
Printing, Postage & Stationery	1,061	805
Insurance	2,067	1,647
Advertising	57	167
Subscriptions & CRB	620	1,175
Training	343	306
Travel	2	26
Staff Uniforms	22	-
Audit & Pension Admin	620	620
Miscellaneous	340	179
Gifts	309	412
Entertainment for children	125	-
EYPP expenditure	697	-
	171,794	144,569

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

7. Total Charitable Expenditure

	Total Funds 2021-22	Total Funds 2020-21
Unrestricted	162,948	135,608
Restricted	8,846	8,961
	<u>171,794</u>	<u>144,569</u>

8. Net (expenditure)/income

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

	2022	2021
	£	£
Independent Examiner's Fees	<u>500</u>	<u>500</u>

9. Directors and key management personnel

The key management personnel of the charity consist of the trustees.
The trustees did not receive remuneration.

10. Employees

The average monthly number of persons employed (full time equivalent) during the year was

	Year to 31 Aug 2022	Year to 31 Aug 2021
	No	No
Charitable activities	8	8
	<u>8</u>	<u>8</u>

Employment costs

	Year to 31 Aug 2022	Year to 31 Aug 2021
	£	£
Wages and salaries	139,911	118,057
Employers National Insurance	2,872	727
Pension Contributions	3,937	3,448
	<u>146,720</u>	<u>122,232</u>

No employee earned more than £60,000 per annum.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

11. Debtors

	2022	2021
	£	£
Admission fees	-	-
Prepayment	-	-
	-	-
	-	-

12. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Funding Received in advance for Autumn 2021	36,545	28,330
Contingency for remedial building repairs	600	600
Taxation and social security	1,865	978
Pensions	-	666
Accruals	584	1,106
	39,594	31,680
	39,594	31,680

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 Sept 2021 £	Incoming	Outgoing	Transfers	At 31 Aug 2022 £
General reserve	77,654	157,882	(162,948)	-	72,588
Total unrestricted funds	77,654	157,882	(162,948)	-	72,588
Restricted funds					
Early Years Pupil Premium	-	626	(626)	-	-
SEN Funding	-	8,220	(8,220)	-	-
Total Restricted funds	-	8,846	(8,846)	-	-
Total funds	77,654	166,728	(171,794)	-	72,588

Early Years Pupil Premium(EYPP) is provided for children who are identified as needing extra support in their education due to a number of factors in their family circumstances. In 2021-22 Pre-school received a total of £626 EYPP this funding was used to:

- Purchase equipment for an obstacle park to enhance outside play.
- Purchase wooden equipment such as an indoor kitchen, washing machine and high chair to encourage children to learn about life at home.
- Contribution to school dinner costs for one children to improve life skills.
- Purchase of musical instruments to expand children's learning.

All of the EYPP funding was used to ensure that children identified as having met the EYPP criteria could benefit from the additional resources and activities.

SEN Funding is provided to support individual children attending pre school who need additional support. This funding is provided after referrals are made to the Early Years Intervention team who undertake an assessment and establish a care plan for the child, working with specialist staff within the setting.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

General reserve

General reserves are the free reserves after allowing for all designated funds.

14. Analysis of net assets between funds

	Tangible fixed assets	Other net assets	Total
	£	£	£
Unrestricted funds			
Unrestricted Funds	-	72,588	72,588
Restricted funds	-	-	-
Total funds	<u>-</u>	<u>72,588</u>	<u>72,588</u>

15. Related party transactions

The charity had no related party transactions that required disclosure.

ST JOSEPH'S PRE-SCHOOL

England & Wales - Charity number 1153598

Accounts

ST JOSEPH'S PRE-SCHOOL

**FINANCIAL STATEMENTS
FOR
31 AUGUST 2021**

Charity Number 1153598

DERBY COMMUNITY ACCOUNTANCY SERVICE

Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

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Notes to the financial statements	11-18

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Board of Trustees

Mrs Theresa Hall- Chair
Ms Mary Hague (Resigned 16 June 2021)
Mrs Rachel Lewis
Ms Mary Anne Manjoro
Mr Haydn Cartwright
Mr Anthony Parkes
Mrs Mary Parkes

Chair Person

Mrs Theresa Hall

Pre-School Manager

Mrs Mel Marsden

Registered Office

St Joseph's Pre- school
Mill Hill Lane
Derby
DE23 6SB

Independent Examiner

Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

The Trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ending 31 August 2021.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Governing document

St Joseph's Pre-school was registered as a charity on 30 August 2013 and its principal address is Mill Hill Lane, Derby, Derbyshire DE23 6SB.

Trustees Selection methods

The recruitment of Trustees is reviewed periodically and at least on an annual basis.

Risk Management

The Trustees undertake a review of the major risks to the financial sustainability of the organisation annually and monitors the risks throughout the year.

OBJECTIVES AND ACTIVITIES

The aims of the preschool 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.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The charity is open to all individuals irrespective of race, gender or any other personal circumstances.

ACTIVITIES AND ACHIEVEMENTS

From its creation over 30 years ago as a playgroup to its current status as a pre-school, St Joseph's has always strived to support the development of happy, well motivated and confident children and recognises that each child has unique talents, learning styles and personalities. It is committed to supporting the individual social, emotional and educational needs of the children who attend in a happy, caring and safe environment where they can play, learn and grow.

St Joseph's Pre-school currently has the capacity to have 28 pre-school children attending it's setting at any one time and there are usually approximately 40 children attending the setting over the course of a week.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

The Pre-School is open to children from the term before they turn 3 years old although priority is given to oldest children on the waiting list. Pre-school also accepts a limited number of children who were 2 years of age this supports the government initiative to improve childcare options for parents and carers on low incomes.

Individual children can access their free entitlement to early years education for up to 15 hours of childcare per week. Children can also attend for additional hours over and above their 15 hour entitlement and are charged a fee for this provision. St Joseph's Pre School can also offer the 30 hour free childcare extended provision where children are eligible under new government guidelines.

Pre-school is open during school term times only; it is closed for all school holidays, bank holidays and St. Joseph's School Inset Days. It is open for 38 weeks of the year.

St Joseph's Pre-school is guided by the standards set out in the government's Early Years Foundation Stage Principles and its over arching mission statement is as follows:

“At St.Joseph's Pre-school we strive to provide a safe, caring, happy environment for all our children. We aim to nurture their individual needs in partnership with family and our community.”

All children are integrated quickly into the ethos of pre-school which is to provide an environment where children can play, learn and grow whilst benefiting from the Christian values and way of life engendered by all those who contribute to the running of Pre-school.

Pre-school is situated in the inner city of Derby and in recent years the demographics of the area have changed. The nature and location of housing in the area have made it popular with families arriving from around the world and the housing which is now ageing has meant that the post codes in the area have a deprivation factor attached to them.

Pre-school settings by their nature are a child's first introduction into the education system although there is not a statutory obligation for a child to attend.

St Joseph's Pre-school strives to make that experience a positive one. They are guided principally by the standards set out in the government's Early Years Foundation Stage Principles but the pre-school has been established for over 30 years and as such it also draws on the experience it has gained as a pre-school provider for this significant period of time.

It endeavours to build strong relationships with both the child and their parent/carer.

It operates a key person system which means that each member of staff has a small group of children for whom they have specific responsibilities. When a child joins the setting they will then have a special adult to help them settle in and who they can relate to.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

This system also helps to establish good links between the home environment and pre-school and parents are encouraged to maintain regular contact with their child's key person to discuss progress made and any other issues which may arise.

This is particularly important when a family is new to the area. Over 50% of children attending the setting in the previous two years have had English as an additional language. Quite often Pre-school is the first agency that a family engages with on a regular basis on arrival in the UK. It is crucial that Pre-school make this a positive experience and helps the child and family with signposting to other agencies who can support the families until they are settled.

Another crucial area which Pre-school can provide help is where children have Special Educational Needs (SEN). The highly qualified and experienced staff at Pre-school are able to identify when a child may have development, behavioural or child protection issues. Pre-school is often the first place that a child attends outside its family environment and it is often within the pre-school setting that issues are identified. Parents are encouraged to be very involved with their child's development and any issues are dealt with sensitively and professionally with the positive outcome being that the necessary outside agencies can be contacted to help and provide additional support for the family.

The role of St Joseph's Pre-school has broadened since its small beginnings as a playgroup 30 years ago. Over the years as the play group became a pre-school and then an approved provider of pre-school education St Joseph's has opened its doors to a wider range of children from different family settings and backgrounds. The pre-school was inspected by Ofsted in January 2015 and April 2017 and was deemed 'Good' in all areas.

Operations During COVID

St Joseph's like all Early Years settings has found the last 18 months challenging due to the COVID pandemic. However, the staff at pre school have gone above and beyond to ensure that children were still receiving an Early Years education and during the year to 31st August 2021 it was able to provide on site childcare for the whole of the academic year avoiding any closures due to COVID outbreaks. The professionalism and commitment of staff during this difficult year must be applauded.

Derby City Council provided invaluable support financially and also in an advisory capacity via the Early Years team at the Families Information Service.

Financial Review

Pre-school has always strived to maintain a sound financial base. The surplus for the year of £11,584 is another encouraging result and together with the surplus in the previous year eases the financial pressure and allows the trustees to plan for the future with more confidence.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

Trustee Induction and Training

All trustees have been provided with information packs on their roles and responsibilities, including Good Governance, a code for the Voluntary and Community Sector, and are encouraged to attend appropriate external training events.

Organisation

The board of trustees administers the charity. It meets regularly and is supported by staff and volunteers.

INDEPENDENT EXAMINERS

Derby Community Accountancy Services were appointed as independent examiners during the year and have expressed their willingness to continue in office. A resolution to re-appoint them as independent examiners will be put to the members at the annual general meeting.

Registered office:

St Joseph's Pre-school
Mill Hill Lane
Derby
DE23 6SB

Signed on behalf of the trustees

Mrs Theresa Hall

Trustee: Mrs Theresa Hall

Approved by the trustees on 21st June 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOSEPH'S PRE- SCHOOL
YEAR ENDED 31 AUGUST 2021**

I report on the accounts for the period ended 31st August 2021 which are set out on pages 9 to 18.

Respective responsibilities of the trustees and examiner

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

MARK NEWEY

Mark Newey ACMA
Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

Date **21 June 2022**

**ST JOSEPH'S PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Aug 2021 £	Total Funds Year to 31 Aug 2020 £
Income from:					
Donations	3	44	-	44	-
Charitable activities	4	147,148	8,961	156,109	162,368
Investment income	5	-	-	-	9
Total incoming resources		147,192	8,961	156,153	162,377
 <u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities		135,608	8,961	144,569	149,550
Total expenditure	6	135,608	8,961	144,569	149,550
Net (expenditure) income		11,584	-	11,584	12,827
Transfer between funds		635	(635)	-	-
Net movement in funds		12,219	-	11,584	12,827
Fund balances at 1 September 2020		65,435	635	66,070	53,243
Fund balances at 31 August 2021		77,654	-	77,654	66,070

The company had no new or discontinued activities during the year.

The notes on pages 11 to 18 form part of these financial statements.

**ST JOSEPH'S PRE-SCHOOL
BALANCE SHEET
YEAR ENDED 31 AUGUST 2021**

		2021		2020	
	Note	£	£	£	£
Fixed assets			-		-
Current assets					
Debtors	11	-		-	
Cash at bank and in hand		109,334		93,824	
		109,334		93,824	
Creditors: amounts falling due within one year	12	31,680		27,754	
Net current assets			77,654		66,070
Total assets less current liabilities			77,654		66,070
Net assets			77,654		66,070
The funds of the charity:					
Restricted	13		-		635
Unrestricted – General reserves	13		77,654		65,435
TOTAL CHARITY FUNDS	14		77,654		66,070

These financial statements were approved by the trustees and authorised, and are signed on their behalf by:

	Mrs Theresa Hall	21 June 2022
Trustee	Mrs Theresa Hall	Date _____
	Mr Haydn Cartwright	21 June 2022
Trustee	Mr Haydn Cartwright	Date _____

The notes on pages 11 to 18 form part of these financial statements.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

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All expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits/

1.11 Taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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 estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

3. Donations

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2021	Total Funds Year to 31 Aug 2020
	£	£	£	£
Donations	<u>44</u>	<u>-</u>	<u>44</u>	<u>-</u>
	<u>44</u>	<u>-</u>	<u>44</u>	<u>-</u>

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Aug 2021	Total Funds Year to 31 Aug 2020
	£	£	£	£
Early Years Pupil Premium	-	1,876	1,876	1,272
Funded Places	123,190	-	123,190	138,939
SEN Funding	-	6,200	6,200	907
HMRC Job Retention Scheme	-	885	885	2,016
Burton & South Derbyshire College	-	-	-	500
DCC Discretionary Grant	10,000	-	10,000	2,000
DCC PPE	1,657	-	1,657	400
Admission Fees	7,902	-	7,902	10,302
School Dinners	4,161	-	4,161	4,025
Other charitable income	238	-	238	2,007
	<u>147,148</u>	<u>8,961</u>	<u>156,109</u>	<u>162,368</u>

5. Investment income

	Total Funds Year to 31 Aug 2021	Total Funds Year to 31 Aug 2020
	£	£
Bank interest receivable (unrestricted)	<u>-</u>	<u>9</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

6. Analysis of expenditure

	Total Funds Year to 31 Aug 2021 €	Total Funds Year to 31 Aug 2020 €
Staff costs	122,232	127,609
Books Toys & Resources & Activities	1,526	1,777
Groceries & Milk	613	870
School Dinners	3,802	4,332
Repairs & Maintenance	2,805	2,196
Security	304	280
Equipment	774	450
Website	-	1,854
Water & Refuse	-	713
Hygiene	4,162	1,006
Health and Safety	110	61
Heat & Light	2,158	2,186
Telephone	746	559
Printing, Postage & Stationery	805	1,032
Insurance	1,647	1,603
Advertising	167	102
Subscriptions & CRB	1,175	616
Legal fees	-	600
Training	306	440
Travel	26	92
Audit & Pension Admin	620	720
Miscellaneous	179	-
Gifts	412	47
Bad Debts	-	405
	<u>144,569</u>	<u>149,550</u>

7. Total Charitable Expenditure

	Total Funds 2020-21	Total Funds 2019-20
Unrestricted	135,608	144,855
Restricted	8,961	4,695
	<u>144,569</u>	<u>149,550</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

8. Net (expenditure)/income

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

	2021	2020
	£	£
Independent Examiner's Fees	500	500
	<u>500</u>	<u>500</u>

9. Directors and key management personnel

The key management personnel of the charity consist of the trustees.
The trustees did not receive remuneration.

10. Employees

The average monthly number of persons employed (full time equivalent) during the year was

	Year to 31 Aug 2021	Year to 31 Aug 2020
	No	No
Charitable activities	8	8
	<u>8</u>	<u>8</u>

Employment costs

	Year to 31 Aug 2021	Year to 31 Aug 2020
	£	£
Wages and salaries	118,057	122,281
Employers National Insurance	727	1,899
Pension Contributions	3,448	3,429
	<u>122,232</u>	<u>127,609</u>

No employee earned more than £60,000 per annum.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

11. Debtors

	2021	2020
	£	£
Admission fees	-	-
Prepayment	-	-
	-	-
	-	-

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Funding Received in advance for Autumn 2020	28,330	23,459
Contingency for remedial building repairs	600	600
Taxation and social security	978	807
Pensions	666	-
Accruals	1,106	2,888
	31,680	27,754
	31,680	27,754

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 Sept 2020 £	Incoming	Outgoing	Transfers	At 31 Aug 2021 £
General reserve	65,435	147,192	(135,608)	635	77,654
Total unrestricted funds	65,435	147,192	(135,608)	635	77,654
Restricted funds					
Fundraising reserve	362	-	-	(362)	-
Extended Hours fund	273	-	-	(273)	-
Early Years Pupil Premium	-	1,876	(1,876)	-	-
SEN Funding	-	6,200	(6,200)	-	-
HMRC Job Retention Scheme	-	885	(885)	-	-
Total Restricted funds	635	8,961	(8,961)	(635)	-
Total funds	66,070	156,153	(144,569)	-	77,654

Early Years Pupil Premium(EYPP) is provided for children who are identified as needing extra support in their education due to a number of factors in their family circumstances. In 2020-21 Pre-school received a total of £1876 EYPP this funding was used to:

- Purchase equipment and resources for a raised bed and gardening equipment to facilitate activities outside to educate children about nurturing, growing, the environment and nature whilst enhancing outside play.
- Purchase a wooden outdoor kitchen and equipment and sand and water tray to encourage learning and play whilst embedding the foundations of caring and basic health and hygiene.

All of the EYPP funding was used to ensure that children identified as having met the EYPP criteria could benefit from the additional resources and activities.

SEN Funding is provided to support individual children attending pre school who need additional support. This funding is provided after referrals are made to the Early Years Intervention team who undertake an assessment and establish a care plan for the child, working with specialist staff within the setting.

The HMRC Job Retention Scheme funds were provided to support employment during COVID.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

General reserve

General reserves are the free reserves after allowing for all designated funds.

14. Analysis of net assets between funds

Unrestricted funds	Tangible fixed assets £	Other net assets £	Total £
Unrestricted Funds	-	77,654	77,654
Restricted funds	-	-	-
Total funds	<u>-</u>	<u>77,654</u>	<u>77,654</u>

15. Related party transactions

The charity had no related party transactions that required disclosure.

ST JOSEPH'S PRE-SCHOOL

England & Wales - Charity number 1153598

Accounts

ST JOSEPH'S PRE-SCHOOL

**FINANCIAL STATEMENTS
FOR
31 AUGUST 2020**

Charity Number 1153598

DERBY COMMUNITY ACCOUNTANCY SERVICE

Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

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Notes to the financial statements	11-18

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

Board of Trustees

Mrs Theresa Hall- Chair
Fr John Trenchard (Resigned 19th April 2020)
Ms Mary Hague
Mrs Rachel Lewis
Ms Mary Anne Manjoro
Mr Haydn Cartwright (Appointed 11th February 2020)
Mr Anthony Parkes (Appointed 19th April 2020)
Mrs Mary Parkes (Appointed 19th April 2020)

Chair Person

Mrs Theresa Hall

Pre-School Manager

Mrs Kirsty Sharp

Registered Office

St Joseph's Pre- school
Mill Hill Lane
Derby
DE23 6SB

Independent Examiner

Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

The Trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ending 31 August 2020.

STRUCTURE , GOVERNANCE AND MANAGEMENT

Governing document

St Joseph's Pre-school was registered as a charity on 30 August 2013 and its principal address is Mill Hill Lane, Derby, Derbyshire DE23 6SB.

Trustees Selection methods

The recruitment of Trustees is reviewed periodically and at least on an annual basis.

Risk Management

The Trustees undertake a review of the major risks to the financial sustainability of the organisation annually and monitors the risks throughout the year.

OBJECTIVES AND ACTIVITIES

The aims of the preschool 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.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The charity is open to all individuals irrespective of race, gender or any other personal circumstances.

ACTIVITIES AND ACHIEVEMENTS

From its creation over 30 years ago as a playgroup to its current status as a pre-school, St Joseph's has always strived to support the development of happy, well motivated and confident children and recognises that each child has unique talents, learning styles and personalities. It is committed to supporting the individual social, emotional and educational needs of the children who attend in a happy, caring and safe environment where they can play, learn and grow.

St Joseph's Pre-school currently has the capacity to have 28 pre-school children attending it's setting at any one time and there are usually approximately 40 children attending the setting over the course of a week.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

The Pre-School is open to children from the term before they turn 3 years old although priority is given to oldest children on the waiting list. Pre-school also accepts a limited number of children who were 2 years of age this supports the government initiative to improve childcare options for parents and carers on low incomes.

Individual children can access their free entitlement to early years education for up to 15 hours of childcare per week. Children can also attend for additional hours over and above their 15 hour entitlement and are charged a fee for this provision. St Joseph's Pre School can also offer the 30 hour free childcare extended provision where children are eligible under new government guidelines.

Pre-school is open during school term times only; it is closed for all school holidays, bank holidays and St. Joseph's School Inset Days. It is open for 38 weeks of the year.

St Joseph's Pre-school is guided by the standards set out in the government's Early Years Foundation Stage Principles and its overarching mission statement is as follows:

“At St. Joseph's Pre-school we strive to provide a safe, caring, happy environment for all our children. We aim to nurture their individual needs in partnership with family and our community.”

All children are integrated quickly into the ethos of pre-school which is to provide an environment where children can play, learn and grow whilst benefiting from the Christian values and way of life engendered by all those who contribute to the running of Pre-school.

Pre-school is situated in the inner city of Derby and in recent years the demographics of the area have changed. The nature and location of housing in the area have made it popular with families arriving from around the world and the housing which is now ageing has meant that the post codes in the area have a deprivation factor attached to them.

Pre-school settings by their nature are a child's first introduction into the education system although there is not a statutory obligation for a child to attend.

St Joseph's Pre-school strives to make that experience a positive one. They are guided principally by the standards set out in the government's Early Years Foundation Stage Principles but the pre-school has been established for over 30 years and as such it also draws on the experience it has gained as a pre-school provider for this significant period of time.

It endeavours to build strong relationships with both the child and their parent/carer.

It operates a key person system which means that each member of staff has a small group of children for whom they have specific responsibilities. When a child joins the setting they will then have a special adult to help them settle in and who they can relate to.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

This system also helps to establish good links between the home environment and pre-school and parents are encouraged to maintain regular contact with their child's key person to discuss progress made and any other issues which may arise.

This is particularly important when a family is new to the area. Over 50% of children attending the setting in the previous two years have had English as an additional language. Quite often Pre-school is the first agency that a family engages with on a regular basis on arrival in the UK. It is crucial that Pre-school make this a positive experience and helps the child and family with signposting to other agencies who can support the families until they are settled.

Another crucial area which Pre-school can provide help is where children have Special Educational Needs (SEN). The highly qualified and experienced staff at Pre-school are able to identify when a child may have development, behavioural or child protection issues. Pre-school is often the first place that a child attends outside its family environment and it is often within the pre-school setting that issues are identified. Parents are encouraged to be very involved with their child's development and any issues are dealt with sensitively and professionally with the positive outcome being that the necessary outside agencies can be contacted to help and provide additional support for the family.

The role of St Joseph's Pre-school has broadened since its small beginnings as a playgroup 30 years ago. Over the years as the play group became a pre-school and then an approved provider of pre-school education St Joseph's has opened its doors to a wider range of children from different family settings and backgrounds. The pre-school was inspected by Ofsted in January 2015 and April 2017 and was deemed 'Good' in all areas.

Operations During COVID

St Joseph's like all Early Years settings has found the period from March 2020 extremely challenging due to the COVID pandemic. The staff at pre school have gone above and beyond to ensure that children were still receiving an Early Years education in spite of lockdown with resources being put on line and even delivered to children's homes where on line provision wasn't possible. St Joseph's continued to open for key worker children when government guidelines allowed and gradually re-opened its doors to all children in line with recommendations from government.

Enhanced Health and Safety routines have been paramount during the pandemic and a testament to the staff is the fact that pre school has not had to close due to any outbreaks within the setting.

Only one member of staff was furloughed and that member received a top up to 100% of their salary from pre school. All other staff received their normal salaries during closure.

Derby City Council provided invaluable support financially and also in an advisory capacity via the Early Years team at the Families Information Service.

ST JOSEPH'S PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

Trustees

During this financial year Father John Trenchard retired from St Joseph's parish and we would like to express our appreciation for the support he gave to St Joseph's pre school during his time in Derby both as a priest and a Trustee to pre school.

Financial Review

Pre-school has always strived to maintain a sound financial base. The surplus for the year of £12,827 is another encouraging result and together with the surplus in the previous year eases the financial pressure and allows the trustees to plan for the future with more confidence.

During the current financial year Pre-school has changed its opening hours to offer extended wrap around care on a daily basis it is hoped that this will provide more flexible childcare options for parents/carers.

Trustee Induction and Training

All trustees have been provided with information packs on their roles and responsibilities, including Good Governance, a code for the Voluntary and Community Sector, and are encouraged to attend appropriate external training events.

Organisation

The board of trustees administers the charity. It meets regularly and is supported by staff and volunteers.

INDEPENDENT EXAMINERS

Derby Community Accountancy Services were appointed as independent examiners during the year and have expressed their willingness to continue in office. A resolution to re-appoint them as auditors will be put to the members at the annual general meeting.

Registered office:

St Joseph's Pre-school
Mill Hill Lane
Derby
DE23 6SB

Approved by the trustees on 16th June 2021

Signed on behalf of the trustees

Mrs Theresa Hall

Trustee: Mrs Theresa Hall

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOSEPH'S PRE- SCHOOL
YEAR ENDED 31 AUGUST 2020**

I report on the accounts for the period ended 31st August 2020 which are set out on pages 8 to 18.

Respective responsibilities of the trustees and examiner

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

M NEWEY

Mark Newey ACMA
Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

Date **16th June 2021**

**ST JOSEPH'S PRE-SCHOOL
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Aug 2020 £	Total Funds Year to 31 Aug 2019 £
Income from:					
Donations	3	-	-	-	-
Charitable activities	4	157,673	4,695	162,368	145,110
Investment income	5	9	-	9	-
Total incoming resources		157,682	4,695	162,377	145,110
 <u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities		144,855	4,695	149,550	142,967
Total expenditure	6	144,855	4,695	149,550	142,967
Net (expenditure) income		12,827	-	12,827	2,143
Transfer between funds		-	-	-	-
Net movement in funds		12,827	-	12,827	2,143
 Fund balances at 1 September 2019		52,608	635	53,243	51,100
Fund balances at 31 August 2020		65,435	635	66,070	53,243

The company had no new or discontinued activities during the year.

The notes on pages 10 to 18 form part of these financial statements.

**ST JOSEPH'S PRE-SCHOOL
BALANCE SHEET
YEAR ENDED 31 AUGUST 2020**

		2020		2019	
Note	£	£	£	£	£
Fixed assets			-		-
Current assets					
Debtors	11	-		505	
Cash at bank and in hand		93,824		81,636	
		93,824		82,141	
Creditors: amounts falling due within one year	12	27,754		28,898	
Net current assets			66,070		53,243
Total assets less current liabilities			66,070		53,243
Net assets			66,070		53,243
The funds of the charity:					
Restricted	13		635		635
Unrestricted – General reserves	13		65,435		52,608
TOTAL CHARITY FUNDS	14		66,070		53,243

These financial statements were approved by the trustees and authorised, and are signed on their behalf by:

	Mrs Theresa Hall	16 June 2021
Trustee	Mrs Theresa Hall	Date _____
	Mr Haydn Cartwright	16 June 2021
Trustee	Mr Haydn Cartwright	Date _____

The notes on pages 10 to 18 form part of these financial statements.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits/

1.11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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 estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

3. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Aug 2020 £	Total Funds Year to 31 Aug 2019 £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Aug 2020 £	Total Funds Year to 31 Aug 2019 £
Early Years Pupil Premium	-	1,272	1,272	2,704
Funded Places	138,939	-	138,939	119,407
SEN Funding	-	907	907	-
HMRC Job Retention Scheme	-	2,016	2,016	-
Burton & South Derbyshire College	-	500	500	-
DCC Discretionary Grant	2,000	-	2,000	
DCC PPE	400	-	400	
Admission Fees	10,302	-	10,302	18,907
School Dinners	4,025	-	4,025	4,092
Other charitable income	2,007	-	2,007	-
	<u>157,673</u>	<u>4,695</u>	<u>162,368</u>	<u>145,110</u>

5. Investment income

	Total Funds Year to 31 Aug 2020 £	Total Funds Year to 31 Aug 2019 £
Bank interest receivable (unrestricted)	<u>9</u>	<u>-</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

6. Analysis of expenditure

	Total Funds Year to 31 € Aug 2020	Total Funds Year to 31 € Aug 2019
Staff costs	127,609	121,298
Books Toys & Resources & Activities	1,777	1,354
Groceries & Milk	870	1,667
School Dinners	4,332	4,576
Repairs & Maintenance	2,196	1,843
Security	280	334
Equipment	450	202
Website	1,854	-
Building Improvements	-	2,200
Water & Refuse	713	547
Hygiene	1,006	836
Health and Safety	61	-
Heat & Light	2,186	2,812
Telephone	559	647
Printing, Postage & Stationery	1,032	971
Insurance	1,603	1,569
Advertising	102	16
Subscriptions & CRB	616	500
Legal fees	600	-
Staff Uniforms	-	21
Translation	-	20
Training	440	551
Travel	92	22
Audit & Pension Admin	720	650
Summer Trip	-	94
Gifts	47	215
Bank Charges	-	22
Bad Debts	405	-
	149,550	142,967

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

7. Total Charitable Expenditure

	Total Funds 2019-20	Total Funds 2018-19
Unrestricted	144,855	141,759
Restricted	<u>4,695</u>	<u>1,208</u>
	<u>149,550</u>	<u>142,967</u>

8. Net (expenditure)/income

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

	2020	2019
	£	£
Independent Examiner's Fees	<u>500</u>	<u>500</u>

9. Directors and key management personnel

The key management personnel of the charity consist of the trustees.
The trustees did not receive remuneration.

10. Employees

The average monthly number of persons employed (full time equivalent) during the year was

	Year to 31 Aug 2020	Year to 31 Aug 2019
	No	No
Charitable activities	8	8
	<u>8</u>	<u>8</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

Employment costs

	Year to 31 Aug 2020	Year to 31 Aug 2019
	£	£
Wages and salaries	122,281	116,784
Employers National Insurance	1,899	1,846
Pension Contributions	3,429	2,668
	<u>127,609</u>	<u>121,298</u>

No employee earned more than £60,000 per annum.

11. Debtors

	2020	2019
	£	£
Admission fees	-	405
Prepayment	-	100
	<u>-</u>	<u>505</u>

12. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Funding Received in advance for Autumn 2019	23,459	26,652
Contingency for remedial building repairs	600	600
Taxation and social security	807	820
Accruals	2,888	826
	<u>27,754</u>	<u>28,898</u>

ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 Sept 2019 £	Incoming	Outgoing	At 31 Aug 2020 £
General reserve	52,608	157,682	(144,855)	65,435
Total unrestricted funds	52,608	157,682	(144,855)	65,435
Restricted funds				
Fundraising reserve	362	-	-	362
Extended Hours fund	273	-	-	273
Early Years Pupil Premium	-	1,272	(1,272)	-
SEN Funding	-	907	(907)	-
HMRC Job Retention Scheme	-	2,016	(2,016)	-
Burton & South Derbyshire College	-	500	(500)	-
Total Restricted funds	635	4,695	(4,695)	635
Total funds	<u>53,243</u>	<u>162,377</u>	<u>(149,550)</u>	<u>66,070</u>

Early Years Pupil Premium(EYPP) is provided for children who are identified as needing extra support in their education due to a number of factors in their family circumstances. In 2019-20 Pre-school received a total of £1272 EYPP.

The funding was used as follows:

- £477 was used to engage a nature specialist to work with the children for 6 sessions to enrich their connection with nature and the environment.
- £795 was used to cascade the ELKAN teaching principles to staff ensuring that children benefitted from improved communication skills.

All of the EYPP funding was used to ensure that children identified as having met the EYPP criteria could benefit from the additional resources and activities.

SEN Funding is provided to support individual children attending pre school who need additional support. This funding is provided after referrals are made to the Early Years Intervention team who undertake an assessment and establish a care plan for the child, working with specialist staff within the setting.

The HMRC Job Retention Scheme funds were provided to support employment during COVID.

The funding from Burton & South Derbyshire College was awarded under the Apprenticeship support scheme.

**ST JOSEPH'S PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 AUGUST 2020

General reserve

General reserves are the free reserves after allowing for all designated funds.

14. Analysis of net assets between funds

Unrestricted funds	Tangible fixed assets £	Other net assets £	Total £
Unrestricted Funds	-	65,435	65,435
Restricted funds			
Fundraising Reserve	-	362	362
Extended Hours Fund	-	273	273
Total funds	<u>-</u>	<u>66,070</u>	<u>66,070</u>

15. Related party transactions

The charity had no related party transactions that required disclosure.