

# ST MARTIN'S PRE-SCHOOL

England & Wales · Charity number 1155711

## Details

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**Other names** ST MARTIN'S PRE-SCHOOL CIO

**Status** Registered

**Legal form** CIO

**Registered** 2014-02-10

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

## Contact

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**Address** C/o St Martin's Pre-School  
St Martin's Children's Centre  
Worple Road  
Epsom  
Surrey  
KT18 7AA

**Phone** 01372 721111

**Email** [admin@stmartinspreschool.com](mailto:admin@stmartinspreschool.com)

**Website** [www.stmartinspreschool.com](http://www.stmartinspreschool.com)

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY(1) PROMOTING THEIR CARE AND SAFETY(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT(3) PROMOTING THEIR HEALTH AND WELLBEING(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** At St Martin's Pre-School, Epsom we aim to provide a happy, friendly, enjoyable and secure environment for children of different backgrounds and abilities. Their welfare, development and all round well-being are our main priorities.

## Classification

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

## Geography

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- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£276,823	£254,934	-	-
2024-08-31	£257,571	£229,589	-	-
2023-08-31	£228,235	£203,604	-	-
2022-08-31	£205,580	£226,774	-	-
2021-08-31	£211,890	£185,192	-	-
2020-08-31	£158,005	£142,264	-	-

## Trustees

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Name	Role	Appointed
Hayley Priscilla Simms		2021-11-11
Jennifer Hopkins		2023-11-23
Julia Jones		2025-02-06
Katherine Wilkinson		2025-02-06
Nicholas James Speirs		2020-12-14
Sophie Gourlay		2026-04-28

**ST MARTIN'S PRE-SCHOOL**

England & Wales - Charity number 1155711

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# Accounts

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**Balance Sheet**  
**At 31 August 2025**

	Notes	31.8.25 Unrestricted Fund £	31.8.24 Total Funds £
<b>Current Assets</b>			
Stocks	7	950	898
Money Owed by Council			
Cash at bank		173,259	135,297
		<u>174,209</u>	<u>136,195</u>
<b>Creditors</b>	8	(21,055)	(4,430)
<b>Amount falling due within one year</b>			
Net Current Assets		<u>153,154</u>	<u>131,765</u>
Total Assets Less Current Liabilities		153,154	131,765
Creditors	9	(1,250)	(1,750)
Amounts falling due after more than one year			
Net Assets			
Funds			
Unrestricted Funds	10	<u>151,904</u>	<u>130,015</u>
Total Funds		<u>151,904</u>	<u>130,015</u>

The Financial statements were approved by the Board of Trustees on 11 November 2025 and were signed on its behalf by:

Hayley Simms Committee Chair / Trustee

**ST MARTIN'S PRE-SCHOOL**

England & Wales - Charity number 1155711

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# Accounts

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**REGISTERED CHARITY NUMBER: 1155711**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2024 for**  
**St Martin's Pre-School**

Sally Wainwright ACMA- Et Voila Accountancy Services Limited , Isis House, Smith Road,  
Wednesbury, WS10 0PB

**St Martin's Pre-School**

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for the Year Ended 31 August 2024**

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

### **Report of the Trustees** **for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Pre-School works for the public benefit having as its objects the development and education of children and young people, in particular by:

Promoting their care and safety;

Promoting their education and promoting parental involvement

Promoting their health and wellbeing;

Providing services to support them and their families and carers:

Providing services to individuals holding membership of the CIO; and further the aims of the Early Years Alliance

The primary objective of the Pre-School is the provision of education and care for children from the age of two until they start school. The strategy to achieve this is to provide for a high quality of staff ratio to children, offer additional activities to develop and stimulate children and support children with additional needs with staff with specific SENCO qualifications.

The CIO provides a Pre-School open to all in the local community.

## St Martin's Pre-School

### Report of the Trustees

#### for the Year Ended 31 August 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Pre-School continues to be graded as 'outstanding in all areas' by OFSTED. This confirms the Pre-School's commitment to its aims and objectives by continuing to provide high staff to child ratios, a focus on the education, care, safety, health and wellbeing of the children and offering extra support for those children with additional needs.

The Pre-School showed a profit of £27,982 (2023 profit of £24,631) for the year, as summarised below:

	31/08/2024	31/08/2023
	4 £	£
Total incoming resources	257,571	228,235
Total resources expended	<u>229,589</u>	<u>203,604</u>
Surplus/(deficit) for the year	27,982	24,631
Fund balances at beginning of year	<u>102,033</u>	<u>77,402</u>
Fund balances at end of year	<u>130,015</u>	<u>102,033</u>

Despite generating a surplus of £27,982, the Pre-School continues to face a challenging financial environment. Consistent with previous years, income generated from funding from Surrey County Council is not sufficient to fully cover staff wages and other operating expenditure. As a result, the Pre-School continues to rely heavily on parent generosity through voluntary monetary donations, to ensure costs are covered.

##### **Investment policy and objectives**

The CIO invests in a deposit account with a recognised UK financial institution. The aim of such investment is to achieve the best available investment income returns, balanced against minimising risk to capital, whilst meeting the cash flow requirements of the Pre-School.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The Committee is mindful of the financial challenges facing the Pre-School when making budget decisions to ensure the long-term financial stability of the Pre-School. The Pre-School's Reserves Policy was reviewed against the major risks facing the Pre-School. Given that the Pre-School had shown a deficit in a recent year, the Committee continues to mitigate for additional challenges, especially those relating to staff costs (including pension auto-enrolment, longer term staff absence and recruitment costs) and the overall financial position.

The policy was updated in 2017 to achieve free reserves to cover four month's total expenditure.

**Budgeting policy**

Going forward the Committee is committed to helping to improve our financial position. This will be closely monitored and kept under regular review throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

St Martin's Pre-School is a charitable incorporated organisation governed by the Pre-School Learning Alliance Model CIO Constitution 2013.

St Martins Pre-School CIO was established on 10 February 2014 as a result of resolutions passed at the Annual General Meeting of St Martin's Pre-School (registered charity number 1023678, now closed) on 24 October 2013.

**Recruitment and appointment of new trustees**

New Committee members are either elected at a General Meeting or can be asked to join by the existing trustees, should there be a vacancy.

**Organisational structure**

The Management Committee meets at least termly during the year to determine general policy and review the framework of management and control for which it is legally responsible. At these meetings, the activities of the Pre-School, including strategy, the budget and the annual report and accounts, are reviewed.

The day to day running of the Pre-School is delegated to the Manager, Office Manager and Deputy Manager, and proposals are formulated by these officers who make recommendations to the Committee.

**Induction and training of new trustees**

New members are inducted into the workings of the CIO, including the Policies and Procedures. Appropriate external training on governance and other relevant matters is offered to committee members.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1155711

Principal address

Worple Road

Epsom Surrey

KT18 7AA

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Miss H Simms

Mr N Speirs

Mrs K Bond

Miss C Jukes

Mrs H Knell

Mrs H Smith

Independent Examiner

Miss Sally J Wainwright ACMA

Isis House

Smith Road

Wednesbury

West Midlands

WS10 0PB

Bankers

CAF (CharitiesAid Foundation) 25 Kings Hill Avenue

Kings Hill West Malling

Kent ME19 4TA

Approved by order of the board of trustees on 19th November 2024 and signed on its behalf by:

Miss H Simms - Trustee

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2024**

**Independent Examiner's Report to the Trustees of St Martin's Pre-School**

I report to the charity trustees on my examination of the accounts of the St Martin's Pre-School (the Trust) for the year ended 31 August 2024

**Responsibilities and basis of report**

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Sally J Wainwright ACMA  
Sally J Wainwright ACMA through Et Voila Accountancy Limited  
Isis House  
Smith Road  
Wednesbury  
WS10 0PB



24-Oct-24

## St Martin's Pre-School

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

	Notes	8/31/2024 Unrestricted Funds £	8/31/2023 Total Funds £
<b>INCOME AND ENDOWMENTS</b>			
<b>FROM</b>			
Donations and legacies		13,731	12,686
Discretionary Funding			1,663
Education		239,128	208,328
Other trading activities	2	4,712	5,558
Investment Income	3		
<b>Total</b>		<hr/> 257,571	<hr/> 228,235
<b>EXPENDITURE ON</b>			
Raising funds		1,428	1,428
<b>Charitable activities</b>			
Education		228,161	202,176
<b>Total</b>		<hr/> 229,589	<hr/> 203,604
<b>NET INCOME/(EXPENDITURE)</b>		<hr/> 27,982	<hr/> 24,631
<b>RECONCILIATION OF FUNDS</b>			
Total Funds Brought Forward		102,033	77,402
<b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <hr/> 130,015	<hr/> <hr/> 102,033

These notes form part of these financial statements

**Balance Sheet**  
**At 31 August 2024**

	Notes	31.8.24 Unrestricted Fund £	31.8.23 Total Funds £
<b>Current Assets</b>			
Stocks	7	898	574
Money Owed by Council			
Cash at bank		135,297	105,089
		<hr/>	<hr/>
		136,195	105,663
<b>Creditors</b>			
<b>Amount falling due within one year</b>	8	(4,430)	(1,780)
Net Current Assets		<hr/>	<hr/>
		131,765	103,883
Total Assets Less Current Liabilities		131,765	103,883
<b>Creditors</b>			
<b>Amounts falling due after more than one year</b>	9	(1,750)	(1,850)
Net Assets			
<b>Funds</b>			
Unrestricted Funds	10	<hr/>	<hr/>
		130,015	102,033
Total Funds		<hr/>	<hr/>
		130,015	102,033

The Financial statements were approved by the Board of Trustees on 24 October 2024 and were signed on its behalf by:

Miss H Simms - Trustee

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

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts as in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

#### **Expenditure**

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

Allocation and apportionment of costs

The majority of costs are directly attributable to direct charitable expenses. In the provision of a Pre-School environment. Costs relating to fundraising and governance are shown separately.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The CIO is not subject to taxation on its charitable activities, although it bears the cost of value added tax on purchases. The income of the CIO is exempt from VAT.

#### **Fund Accounting**

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

The charity does not have any restricted funds.

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

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

### 2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
School Uniforms	2054	1074
Registration Fees	2300	2300
Xmas Funding		
Other fundraising	382	2184
	<u>4,736</u>	<u>5,558</u>

### 3. INVESTMENT INCOME

	31.8.24	31.8.23
Deposit Account Interest		
	£	£

### 4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Expenses reimbursed to members of the Committee in year were nil

### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
	£	£
Practitioners	11	11
Manager	1	1
Office Manager	1	1
	<u>13</u>	<u>13</u>

No Employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	2024	2023
	Unrestricted Funds	Unrestricted Funds
	£	£
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and Legacies	13,731	14,349
<b>Charitable Activities</b>		
Education	239,128	208,328
Other Trading Activities	4,712	5,558
Total	<u>257,571</u>	<u>228,235</u>
<b>EXPENDITURE ON</b>		
Raising Funds	1,428	1,428
<b>Charitable Activities</b>		
Education	228,161	202,176
	<u>229,589</u>	<u>203,604</u>
NET INCOME/(EXPENDITURE)	27,982	24,631
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	102,033	77,402
TOTAL FUNDS CARRIED FORWARD	<u>130,015</u>	<u>102,033</u>
<b>7. STOCKS</b>		
	31.8.24	31.8.23
	£	£
Stocks	<u>898</u>	<u>574</u>

**8. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.24	31.8.23
	£	£
PAYE		
Deposits	1,450	1,300
Registration Fees	2,500	
Accruals	480	480
	<hr/>	<hr/>
	4,430	1,780
	<hr/>	<hr/>

**9. CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.24	31.8.23
	£	£
Deposits	1,750	1,850
Registration Fees		
	<hr/>	<hr/>
	1,750	1,850
	<hr/>	<hr/>

## 10. MOVEMENTS IN FUNDS

	At 01.9.23	Net Movement in funds	At 31.8.24
Unrestricted Funds			
General Fund	102,033	27,982	130,015
Total Funds	<u>102,033</u>	<u>27,982</u>	<u>130,015</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	257,571	(229,589)	27,982
Total Funds	<u>257,571</u>	<u>(229,589)</u>	<u>27,982</u>

Comparatives for movement in funds

	At 1.9.22	Net Movements in Funds	At 31.8.23
Unrestricted funds			
General Fund	77,402	24,631	102,033
Total funds	<u>77,402</u>	<u>24,631</u>	<u>102,033</u>

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

2023

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	228,235	(203,604)	24,631
Total Funds	<u>228,235</u>	<u>(203,604)</u>	<u>24,631</u>

## **11. RELATED PARTY DISCLOSURES**

St Martin's Pre-School purchased insurance for the Committee Members during the year to indemnify them against any liabilities arising as a result of negligence on the charity's behalf. This insurance is purchased through the Pre-School Learning Alliance.

## **12. ULTIMATE CONTROLLING PARTY**

The Pre-School was under the control of the Committee Members, who are also Trustees

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

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

	8/31/2024	8/31/2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations, gifts and forfeited deposits	12,230	12,871
Discretionary Funding from Council		
Gift Aid	1,501	1,478
	<u>13,731</u>	<u>14,349</u>
<b>Other Trading Activities</b>		
School Uniforms	2,030	1,074
Registration Fees	2,300	2,300
Other fundraising	382	2,184
	<u>4,712</u>	<u>5,558</u>
<b>Charitable Activities</b>		
Surrey EYFE & FEET fees	228,856	204,200
Other Activities		496
Food Vouchers	1,005	
Lunch Club	2,916	2,786
Other income	2,171	846
Disability Access Funding Surrey CC	1,182	
Working Parents Entitlement Surrey CC	2,998	
	<u>239,128</u>	<u>208,328</u>
<b>Total incoming resources</b>	257,571	228,235
<b>EXPENDITURE</b>		
<b>Other Trading activities</b>		
Out Reach Support	3,000	
Spring Fair		
Uniforms	1,516	
	<u>4,516</u>	<u>-</u>

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

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

	8/31/2024	8/31/2023
	£	£
<b>Charitable Activities</b>		
Wages	175,741	151,800
Social Security	5,816	3,969
Pensions	3,084	2,579
Subscriptions	736	570
Assets not capitalised play equipment	1,332	
Assets not capitalised plant&machinery	1,280	
Recruitment Expenses		832
Legal and professional	821	1,900
Advertising	110	263
Bank Charges	60	60
Discounts Taken	1,213	1,345
Printing, Stationery, IT, telephone, subs, charges	1,418	1,277
Food Vouchers	930	60
Staff Training	137	1,970
DBS Checks	226	206
Fundraising Expenses		173
Premises Maintenance	591	7,090
Speech and Language Sessions		
Staff Uniform		732
Refreshments	45	
Resources for children	8,693	7,111
Events and Outings	2,176	2,147
Rent	17,039	15,826
Entertainment	695	792
	222,143	200,702
<b>Support Costs</b>		
<b>Finance</b>		
Insurance	1,394	1,402
<b>Governance Costs</b>		
Independent examiners fees	1,536	1,500
<b>Total resources expended</b>	<b>229,589</b>	<b>203,604</b>
<b>Net expenditure</b>	<b>27,982</b>	<b>24,631</b>

**ST MARTIN'S PRE-SCHOOL**

England & Wales - Charity number 1155711

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# Accounts

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**REGISTERED CHARITY NUMBER: 1155711**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2023 for**  
**St Martin's Pre-School**

Sally Wainwright ACMA- Et Voila Accountancy Services Limited , Isis House, Smith Road,  
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**St Martin's Pre-School**

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for the Year Ended 31 August 2023**

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

### **Report of the Trustees** **for the Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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Promoting their care and safety

Promoting their education and promoting parental involvement

Promoting their health and wellbeing

Providing services to support them and their families and carers

Providing services to individuals holding membership of the CIO; and further the aims of the Early Years Learning Alliance

The primary objective of the Pre-School is the provision of education and care for children from the age of two until they start school. The strategy to achieve this is to provide for a high quality of staff to child ratio, offer additional activities to develop and stimulate children and support children with additional needs with staff with specific SENCO qualifications.

The CIO provides a Pre-School open to all in the local community.

## St Martin's Pre-School

### Report of the Trustees

for the Year Ended 31 August 2023

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Pre-School continues to be graded as 'outstanding in all areas' by OFSTED. This confirms the Pre-School's commitment to its aims and objectives by continuing to provide high staff to child ratios, a focus on the education, care, safety, health and wellbeing of the children and offering extra support for those children with additional needs.

The Pre-School showed a profit of £24,631 (2022 loss of £21,194) for the year, as summarised below:

	31/08/2023	31/08/2022
	£	£
Total incoming resources	228,235	205,580
Total resources expended	<u>203,604</u>	<u>226,774</u>
Surplus/(deficit) for the year	24,631	(21,194)
Fund balances at beginning of year	<u>77,402</u>	<u>98,596</u>
Fund balances at end of year	<u>102,033</u>	<u>77,402</u>

Despite generating a surplus of £24,631, the Pre-School continues to face a challenging financial environment. Consistent with previous years, income generated from funding from Surrey County Council is not sufficient to fully cover staff wages and other operating expenditure. As a result, the Pre-School continues to rely heavily on parent generosity through voluntary monetary donations, to ensure costs are covered.

##### **Investment policy and objectives**

The CIO invests in a deposit account with a recognised UK financial institution. The aim of such investment is to achieve the best available investment income returns, balanced against minimising risk to capital, whilst meeting the cash flow requirements of the Pre-School.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2023**

**FINANCIAL REVIEW**

**Reserves policy**

The Committee is mindful of the financial challenges facing the Pre-School when making budget decisions to ensure the long-term financial stability of the Pre-School.

The Pre-School's Reserves Policy was reviewed against the major risks facing the Pre-School. Given that the Pre-School had shown a deficit in a recent year, the Committee continues to mitigate for additional challenges, especially those relating to staff costs (including pension auto-enrolment, longer term staff absence and recruitment costs) and the overall financial position.

The policy was updated in 2017 to achieve free reserves to cover four month's total expenditure

**Budgeting policy**

Going forward the Committee is committed to helping to improve our financial position. This will be closely monitored and kept under regular review throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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New Committee members are either elected at a General Meeting or can be asked to join by the existing trustees, should there be a vacancy.

**Organisational structure**

The Management Committee meets at least termly during the year to determine general policy and review the framework of management and control for which it is legally responsible. At these meetings, the activities of the Pre-School, including strategy, the budget and the annual report and accounts, are reviewed.

The day to day running of the Pre-School is delegated to the Manager, Office Manager and Deputy Manager, and proposals are formulated by these officers who make recommendations to the Committee.

**Induction and training of new trustees**

New members are inducted into the workings of the CIO, including the Policies and Procedures. Appropriate external training on governance and other relevant matters is offered to committee members.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1155711

Principal address

Worple Road

Epsom Surrey

KT1 8 7AA

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Miss H Simms

Mr N Speirs

Mrs K Bond

Miss C Jukes

Mrs H Knell

Mrs H Smith

Independent Examiner

Miss Sally J Wainwright ACMA

Isis House

Smith Road

Wednesbury

West Midlands

WS10 0PB

Bankers

CAF (CharitiesAid Foundation) 25 Kings Hill Avenue

Kings Hill West Malling

Kent ME19 4TA

Approved by order of the board of trustees on 23 November 2023 and signed on its behalf  
by:



Miss H Simms - Trustee

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2023**

**Independent Examiner's Report to the Trustees of St Martin's Pre-School**

I report to the charity trustees on my examination of the accounts of the St Martin's Pre-School (the Trust) for the year ended 31 August 2023

**Responsibilities and basis of report**

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Sally J Wainwright ACMA  
Sally J Wainwright ACMA through Et Voila Accountancy Limited  
Isis House  
Smith Road  
Wednesbury  
WS10 0PB



15-Nov-23

**St Martin's Pre-School**

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

	Notes	31/08/2023 Unrestricted Funds £	31/08/2022 Total Funds £
<b>INCOME AND ENDOWMENTS</b>			
Donations and legacies		14,349	12,456
Discretionary Funding Education		208,328	186,063
Other trading activities Investment	2	5,558	5,398
Investment Income	3		
<b>Total</b>		<u>228,235</u>	<u>205,580</u>
<b>EXPENDITURE ON</b>			
Raising funds		1,428	1,428
<b>Charitable activities</b> Education		202,176	225,346
<b>Total</b>		<u>203,604</u>	<u>226,774</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>24,631</u>	<u>(21,194)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total Funds Brought Forward		77,402	98,596
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>102,033</u></u>	<u><u>77,402</u></u>

These notes form part of these financial statements

**Balance Sheet**  
**At 31 August 2023**

	Notes	31.8.23 Unrestricted Fund £	31.8.22 Total Funds £
<b>Current Assets</b>			
Stocks	7	574	1,153
Money Owed by Council			1,663
Cash at bank		105,089	83,400
		<u>105,663</u>	<u>86,216</u>
<b>Creditors</b>			
<b>Amount falling due within one year</b>	8	(1,780)	(6,764)
Net Current Assets		<u>103,883</u>	<u>79,452</u>
Total Assets Less Current Liabilities		103,883	79,452
<b>Creditors</b>			
Amounts falling due after more than one year	9	(1,850)	(2,050)
<b>Net Assets</b>			
<b>Funds</b>			
Unrestricted Funds	10	<u>102,033</u>	<u>77,402</u>
Total Funds		<u>102,033</u>	<u>77,402</u>

The Financial statements were approved by the Board of Trustees on 15 November 2023 and were signed on its behalf by:



Miss H Simms

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

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS I02) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts as in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

#### **Expenditure**

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

Allocation and apportionment of costs

The majority of costs are directly attributable to direct charitable expenses. In the provision of a Pre-School environment. Costs relating to fundraising and governance are shown separately.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The CIO is not subject to taxation on its charitable activities, although it bears the cost of value added tax on purchases. The income of the CIO is exempt from VAT.

#### **Fund Accounting**

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

The charity does not have any restricted funds.

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Pension costs and other post-retirement benefits

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

## 2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
School Uniforms	1653	1269
Registration Fees	3000	2100
Xmas Funding		187
Other fundraising	2184	1842
	<u>6,837</u>	<u>5,398</u>

## 3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit Account Interest		

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

Expenses reimbursed to members of the Committee in year were nil

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
	£	£
Practitioners	11	11
Manager	1	1
Administrator	1	1
	<u>13</u>	<u>13</u>

No Employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	2023	2022
	Unrestricted Funds	Unrestricted Funds
	£	£
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and Legacies	14,349	14,119
<b>Charitable Activities</b>		
Education	208,328	186,063
Other Trading Activities	5,558	5,398
Total	<u>228,235</u>	<u>205,580</u>
<b>EXPENDITURE ON</b>		
Raising Funds	1,428	1,428
<b>Charitable Activities</b>		
Education	202,176	225,346
	<u>203,604</u>	<u>226,774</u>
NET INCOME/(EXPENDITURE)	24,631	(21,194)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	77,402	98,596
TOTAL FUNDS CARRIED FORWARD	<u>102,033</u>	<u>77,402</u>
<b>7. STOCKS</b>		
	31.8.23	31.8.22
	£	£
Stocks	<u>574</u>	<u>1153</u>

**8. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
PAYE		2,794
Deposits	1,300	1,690
Registration Fees		1,800
Accruals	480	480
	<u>1,780</u>	<u>6,764</u>

**9. CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.23	31.8.22
	£	£
Deposits	1,850	2,050
Registration Fees	2,500	-
	<u>4,350</u>	<u>2,050</u>

## 10. MOVEMENTS IN FUNDS

	At 01.9.22	Net Movement in funds	At 31.8.23
Unrestricted Funds			
General Fund	77,402	24,631	102,033
Total Funds	<u>77,402</u>	<u>24,631</u>	<u>102,033</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	228,235	(203,604)	24,631
Total Funds	<u>228,235</u>	<u>(203,604)</u>	<u>24,631</u>

Comparatives for movement in funds

	At 1.9.22	Net Movements in Funds	At 31.8.23
Unrestricted funds			
General Fund	77,402	24,631	102,033
Total funds	<u>77,402</u>	<u>24,631</u>	<u>102,033</u>

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

2022

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	205,580	(226,774)	(21,194)
Total Funds	<u>205,580</u>	<u>(226,774)</u>	<u>(21,194)</u>

## 11. RELATED PARTY DISCLOSURES

St Martin's Pre-School purchased insurance for the Committee Members during the year to indemnify them against any liabilities arising as a result of negligence on the charity's behalf. This insurance is purchased through the Pre-School Learning Alliance.

## **12. ULTIMATE CONTROLLING PARTY**

The Pre-School was under the control of the Committee Members, who are also Trustees

**St Martin's Pre-School****Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2023**

	31/08/2023	31/08/2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations, gifts and forfeited deposits	12,871	10,950
Discretionary Funding from Council		1,663
Gift Aid	1,478	1,506
	<u>14,349</u>	<u>14,119</u>
<b>Other Trading Activities</b>		
School Uniforms	1,074	1,269
Registration Fees	2,300	2,100
Xmas Funding		187
Other fundraising	2,184	1,842
	<u>5,558</u>	<u>5,398</u>
<b>Charitable Activities</b>		
Surrey EYFE & FEET fees	204,200	173,384
Other Activities	496	
Other Fees		6,408
Lunch Club	2,786	4,376
Other income	846	1,895
Grants		
	<u>208,328</u>	<u>186,063</u>
<b>Total incoming resources</b>	228,235	205,580
<b>EXPENDITURE</b>		
<b>Other Trading activities</b>		
Out Reach Support		335
Spring Fair		138
Uniforms		1,588
	<u>-</u>	<u>2,061</u>

**St Martin's Pre-School****Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2023**

	31/08/2023	31/08/2022
	£	£
<b>Charitable Activities</b>		
Wages	151,800	167,115
Social Security	3,969	6,591
Pensions	2,579	2,514
Subscriptions	570	77
Recruitment Expenses	832	780
Legal and professional	1,900	1,670
Advertising	263	164
Bank Charges	60	93
Discounts Taken	1,345	712
Printing, Stationery, IT, telephone, subs, charges	1,277	3,350
Food Vouchers	60	1,170
Staff Training	1,970	1,620
DBS Checks	206	222
Fundraising Expenses	173	
Premises Maintenance	7,090	11,033
Speech and Language Sessions		
Staff Uniform	732	321
Large Equipment		
Resources for children	7,111	5,871
Events and Outings	2,147	2,668
Rent	15,826	15,365
Entertainment	792	
	200,702	221,336
<b>Support Costs</b>		
<b>Finance</b>		
Insurance	1,402	1,961
<b>Governance Costs</b>		
Independent examiners fees	1,500	1,416
<b>Total resources expended</b>	203,604	226,774
<b>Net expenditure</b>	<u>24,631</u>	<u>- 21,194</u>

**ST MARTIN'S PRE-SCHOOL**

England & Wales - Charity number 1155711

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# Accounts

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**REGISTERED CHARITY NUMBER: 1155711**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2022 for**  
**St Martin's Pre-School**

Sally Wainwright ACMA- Et Voila Accountancy Services Limited , Isis House, Smith Road,  
Wednesbury, WS10 0PB

**St Martin's Pre-School**

**Contents of the Financial Statements  
for the Year Ended 31 August 2022**

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

### **Report of the Trustees** **for the Year Ended 31 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Pre-School works for the public benefit having as its objects the development and education of children and young people, in particular by:

Promoting their care and safety;

Promoting their education and promoting parental involvement Promoting their health and wellbeing;

Providing services to support them and their families and carers:

Providing services to individuals holding membership of the CIO; and further the aims of the Pre-School Learning Alliance

The primary objective of the Pre-School is the provision of education and care for children from the age of two until they start school. The strategy to achieve this is to provide for a high quality of staff ratio to children, offer additional activities to develop and stimulate children and support children with additional needs with staff with specific SENCO qualifications.

The CIO provides a Pre-School open to all in the local community.

## St Martin's Pre-School

### Report of the Trustees

#### for the Year Ended 31 August 2022

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Pre-School continues to be graded as 'outstanding in all areas' by OFSTED. This confirms the Pre-School's commitment to its aims and objectives by continuing to provide high staff to child ratios, a focus on the education, care, safety, health and wellbeing of the children and offering early one to one support for those children with additional needs.

The Pre-School showed a deficit of £21,194 (2021 profit of £26,698) for the year, as summarised below:

	31/08/202	31/08/2021
	£	£
Total incoming resources	205,580	211,890
Total resources expended	<u>226,774</u>	<u>185,192</u>
Surplus/(deficit) for the year	( 21,194 )	26,698
Fund balances at beginning of year	<u>98,596</u>	<u>71,898</u>
Fund balances at end of year	<u>77,402</u>	<u>98,596</u>

The Pre-School continues to face a challenging financial environment. Consistent with previous years, income generated from universal funding from Surrey County Council is not sufficient to fully cover staff wages and other operating expenditure. As a result, the Pre-School continues to rely heavily on parent generosity through voluntary monetary donations, together with other fundraising activities, to ensure costs are covered. Surplus income from 2020/21 was invested in the Pre-School facilities, making significant improvements to the outside area to ensure it is a safe and stimulating environment for the children.

##### **Investment policy and objectives**

The CIO invests in a deposit account with a recognised UK financial institution. The aim of such investment is to achieve the best available investment income returns, balanced against minimising risk to capital, whilst meeting the cash flow requirements of the Pre-School.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**FINANCIAL REVIEW**

**Reserves policy**

The Committee is mindful of the financial challenges facing the Pre-School when making budget decisions to ensure the long-term financial stability of the Pre-School.

The Pre-School's Reserves Policy was reviewed against the major risks facing the Pre-School. Given that the Pre-School had shown a deficit in recent years, the Committee continues to mitigate for additional challenges, especially those relating to staff costs (including pension auto-enrolment, longer term staff absence and recruitment costs) and the overall financial position.

The policy was updated in 2017 to achieve free reserves to cover four month's total expenditure

**Budgeting policy**

Going forward the Committee is committed to helping to improve our financial position.

These will be closely monitored and kept under regular review throughout the year. The 2022/23 Committee will be looking to increase its fundraising activities, aimed at specific events / outings or purchases for the children / setting throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

St Martin's Pre-School is a charitable incorporated organisation governed by the Pre-School Learning Alliance Model CIO Constitution 2013.

St Martins Pre-School CIO was established on 10 February 2014 as a result of resolutions passed at the Annual General Meeting of St Martin's Pre-School (registered charity number 1023678, now closed) on 24 October 2013.

**Recruitment and appointment of new trustees**

New Committee members are either elected at a General Meeting or can be asked to join by the existing trustees, should there be a vacancy.

**Organisational structure**

The Management Committee meets at least termly during the year to determine general policy and review the framework of management and control for which it is legally responsible. At these meetings, the activities of the Pre-School, including strategy, the budget and the annual report and accounts, are reviewed.

The day to day running of the Pre-School is delegated to the Manager, Office Manager and Deputy Manager, and proposals are formulated by these officers who make recommendations to the Committee.

**Induction and training of new trustees**

New members are inducted into the workings of the CIO, including the Policies and Procedures. Appropriate external training on governance and other relevant matters is offered to committee members.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1155711

Principal address

St Martin's Children's Centre Worple Road

Epsom Surrey

KT1 8 7AA

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mrs A Phillips

Miss H Simms

Mr N Speirs

Mrs E Kerr

Miss C Jukes

Mrs H Knell

Mrs Z Vickery

Independent Examiner

Miss Sally J Wainwright ACMA

Isis House

Smith Road

Wednesbury

West Midlands

WS10 0PB

Bankers

CAF (CharitiesAid Foundation) 25 Kings Hill Avenue

Kings Hill West Malling

Kent ME19 4TA

Approved by order of the board of trustees on 14 November 2022 and signed on its behalf  
by:



Mrs A Phillips - Trustee

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**Independent Examiner's Report to the Trustees of St Martin's Pre-School**

I report to the charity trustees on my examination of the accounts of the St Martin's Pre-School (the Trust) for the year ended 31 August 2022

**Responsibilities and basis of report**

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 Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

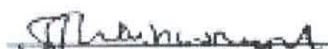
**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Sally J Wainwright ACMA  
Sally J Wainwright ACMA through Et Voila Accountancy Limited  
Isis House  
Smith Road  
Wednesbury  
WS10 0PB



4th November 2022

## St Martin's Pre-School

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

	Notes	31/08/2022 Unrestricted Funds £	31/08/2021 Total Funds £
<b>INCOME AND ENDOWMENTS</b>			
Donations and legacies		12,456	14,855
Discretionary Funding		1,663	
Education		186,063	193,274
Other trading activities Investment	2	5,398	3,757
Investment Income	3		4
<b>Total</b>		<hr/> 205,580	<hr/> 211,890
<b>EXPENDITURE ON</b>			
Raising funds		1,428	1,428
<b>Charitable activities</b>			
Education		225,346	183,764
<b>Total</b>		<hr/> 226,774	<hr/> 185,192
<b>NET INCOME/(EXPENDITURE)</b>		<hr/> (21,194)	<hr/> 26,698
<b>RECONCILIATION OF FUNDS</b>			
Total Funds Brought Forward		98,596	71,898
<b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <hr/> 77,402	<hr/> <hr/> 98,596

These notes form part of these financial statements

**Balance Sheet**  
**At 31 August 2022**

	Notes	31.8.22 Unrestricted Fund £	31.8.21 Total Funds £
<b>Current Assets</b>			
Stocks	7	1,153	698
Money Owed by Council		1,663	
Cash at bank		83,400	103,309
		<hr/>	<hr/>
		86,216	104,007
<b>Creditors</b>			
<b>Amount falling due within one year</b>	8	(6,764)	(4,011)
		<hr/>	<hr/>
Net Current Assets		79,452	99,996
Total Assets Less Current Liabilities		79,452	99,996
<b>Creditors</b>			
Amounts falling due after more than one year	9	(2,050)	(1,400)
<b>Net Assets</b>			
<b>Funds</b>			
Unrestricted Funds	10	<hr/> <hr/> 77,402	<hr/> <hr/> 98,596
Total Funds		<hr/> <hr/> 77,402	<hr/> <hr/> 98,596

The Financial statements were approved by the Board of Trustees on 14 November 2022 and were signed on its behalf by:



Mrs A Phillips - Trustee

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

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS I02) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts as in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

#### **Expenditure**

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

Allocation and apportionment of costs

The majority of costs are directly attributable to direct charitable expenses. In the provision of a Pre-School environment. Costs relating to fundraising and governance are shown separately.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The CIO is not subject to taxation on its charitable activities, although it bears the cost of value added tax on purchases. The income of the CIO is exempt from VAT.

#### **Fund Accounting**

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

The charity does not have any restricted funds.

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Pension costs and other post-retirement benefits

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

### 2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
School Uniforms	1,588	1,583
Christmas Fundraiser	138	
Out Reach Support	335	
Photography		
Other Fundraising		
	<u>2,061</u>	<u>1,583</u>

### 3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit Account Interest		

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

Expenses reimbursed to members of the Committee in year were nil

### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
	£	£
Practitioners	11	11
Manager	1	1
Administrator	1	1
	<u>13</u>	<u>13</u>

No Employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

**2022** **2021**

	Unrestricted Funds	Unrestricted Funds
	£	£
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and Legacies	14,119	14,855
<b>Charitable Activities</b>		
Education	186,063	193,274
Other Trading Activities	5,398	3,757
Investment Income	-	4
 Total	205,580	211,890
 <b>EXPENDITURE ON</b>		
Raising Funds	1,428	1,428
<b>Charitable Activities</b>		
Education	225,346	183,764
	226,774	185,192
 NET INCOME/(EXPENDITURE)	(21,194)	26,698
 <b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	98,596	71,898
 TOTAL FUNDS CARRIED FORWARD	77,402	98,596
 <b>7. STOCKS</b>		
	<b>31.8.22</b>	<b>31.8.21</b>
	£	£
Stocks	1,153	698

**8. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.8.22</b>	<b>31.8.21</b>
	£	£
PAYE	2,794	1,581
Deposits	1,690	150
Registration Fees	1,800	1,800
Accruals	480	480
	<hr/> <u>6,764</u>	<hr/> <u>4,011</u>

**9. CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.8.22</b>	<b>31.8.21</b>
	£	£
Deposits	2,050	1,400
Registration Fees	-	-
	<hr/> <u>2,050</u>	<hr/> <u>1,400</u>

## 10. MOVEMENTS IN FUNDS

2022	At 01.9.21	Net Movement in funds	At 31.8.22
Unrestricted Funds			
General Fund	98,596	(21,194)	77,402
Total Funds	<u>98,596</u>	<u>(21,194)</u>	<u>77,402</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	205,580	(226,774)	(21,194)
Total Funds	<u>205,580</u>	<u>(226,774)</u>	<u>(21,194)</u>

Comparatives for movement in funds

	At 1.9.21	Net Movements in Funds	At 31.8.22
Unrestricted funds			
General Fund	98,596	(21,194)	77,402
Total funds	<u>98,596</u>	<u>(21,194)</u>	<u>77,402</u>

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

2021	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	211,890	(185,192)	26,698
Total Funds	<u>211,890</u>	<u>(185,192)</u>	<u>26,698</u>

## 11. RELATED PARTY DISCLOSURES

St Martin's Pre-School purchased insurance for the Committee Members during the year to indemnify them against any liabilities arising as a result of negligence on the charity's behalf. This insurance is purchased through the Pre-School Learning Alliance.

## **12. ULTIMATE CONTROLLING PARTY**

The Pre-School was under the control of the Committee Members, who are also Trustees

## St Martin's Pre-School

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

	31/08/2022	31/08/2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations, gifts and forfeited deposits	10,950	13,273
Discretionary Funding from Council	1,663	
Gift Aid	1,506	1,582
	<u>14,119</u>	<u>14,855</u>
<b>Other Trading Activities</b>		
School Uniforms	1,269	1,296
Registration Fees	2,100	2,100
Xmas Funding	187	
Deposits		
Other fundraising	1,842	361
	<u>5,398</u>	<u>3,757</u>
<b>Investment income</b>		
Deposit account interest		4
<b>Charitable Activities</b>		
Surrey EYFE & FEET fees	173,384	173,339
Other Fees	6,408	13,620
Lunch Club	4,376	4,197
Other income	1,895	2,114
Grants		
	<u>186,063</u>	<u>193,274</u>
<b>Total incoming resources</b>	205,580	211,890
<b>EXPENDITURE</b>		
<b>Other Trading activities</b>		
Out Reach Support	335	
Spring Fair	138	
Uniforms	1,588	1,583
	<u>2,061</u>	<u>1,583</u>

**St Martin's Pre-School****Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2022**

	31/08/2022	31/08/2021
	£	£
<b>Charitable Activities</b>		
Wages	167,115	143,760
Social Security	6,591	4,082
Pensions	2,514	2,051
Subscriptions	77	109
Recruitment Expenses	780	
Legal and professional	1,670	1,670
Advertising	164	165
Bank Charges	93	84
Discounts Taken	712	
Printing, Stationery, IT, telephone, subs, charges	3,350	2,341
Food Vouchers	1,170	2,115
Staff Training	1,620	200
DBS Checks	222	188
Payroll Costs		1,584
Premises Maintenance	11,033	125
Speech and Language Sessions		1,190
Staff Uniform	321	198
Large Equipment		
Resources for children	5,871	5,932
Events and Outings	2,668	861
Rent	15,365	15,243
Entertainment		128
	<u>221,336</u>	<u>182,026</u>
<b>Support Costs</b>		
<b>Finance</b>		
Insurance	1,961	1,103
<b>Governance Costs</b>		
Independent examiners fees	1,416	480
<b>Total resources expended</b>	226,774	185,192
<b>Net expenditure</b>	<u>(21,194)</u>	<u>26,698</u>

**ST MARTIN'S PRE-SCHOOL**

England & Wales - Charity number 1155711

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# Accounts

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**REGISTERED CHARITY NUMBER: 1155711**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2021 for**  
**St Martin's Pre-School**

Sally Wainwright ACMA- Et Voila Accountancy Services Limited , Isis House, Smith Road,  
Wednesbury, WS10 0PB

**St Martin's Pre-School**

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2021**

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

### **Report of the Trustees** **for the Year Ended 31 August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Pre-School works for the public benefit having as its objects the development and education of children and young people, in particular by:

Promoting their care and safety;

Promoting their education and promoting parental involvement Promoting their health and wellbeing;

Providing services to support them and their families and carers:

Providing services to individuals holding membership of the CIO; and further the aims of the Pre-School Learning Alliance

The primary objective of the Pre-School is the provision of education and care for children from the age of 2 until they start school. The strategy to achieve this is to provide for a high quality of staff ratio to children, offer additional activities to develop and stimulate children and support children with additional needs with staff with specific SENCO qualifications.

The CIO provides a Pre-School open to all in the local community.

## St Martin's Pre-School

### Report of the Trustees

#### for the Year Ended 31 August 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Pre-School continues to be graded as 'outstanding in all areas' by OFSTED. This confirms the Pre-School's commitment to its aims and objectives by continuing to provide high staff to child ratios, a focus on the education, care, safety, health and wellbeing of the children and offering early one to one support for those children with additional needs.

The Pre-School showed a profit of £26,698 (2020 profit of £15,741) for the year, as summarised below:

	31/08/2021	31/08/2020
	£	£
Total incoming resources	211,890	158,005
Total resources expended	<u>185,192</u>	<u>142,264</u>
Surplus/(deficit) for the year	26,698	15,741
Fund balances at beginning of year	<u>71,898</u>	<u>56,157</u>
Fund balances at end of year	<u>98,596</u>	<u>71,898</u>

Despite generating a surplus of £26,698, the Pre-School continues to face a challenging financial environment. Consistent with previous years, income generated from funding from Surrey County Council is not sufficient to fully cover staff wages and other operating expenditure. As a result, the Pre-School continues to rely heavily on parent generosity through voluntary monetary donations, together with other fundraising activities, to ensure costs are covered. Surplus income from 2020/21 will need to be reinvested in the Pre-School facilities and fabric of the Pre-School building. Significant improvements are required to outdoor areas to relocate and refurbish existing equipment to provide additional facilities for our children. These improvements will require the majority of our surplus over the next 24 months.

##### **Investment policy and objectives**

The CIO invests in a deposit account with a recognised UK financial institution. The aim of such investment is to achieve the best available investment income returns, balanced against minimising risk to capital, whilst meeting the cash flow requirements of the pre-School.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The Committee is mindful of the financial challenges facing the Pre-School when making budget decisions to ensure the long-term financial stability of the Pre-School.

The Pre-School's Reserves Policy was reviewed against the major risks facing the Pre-School. Given that the Pre-School had shown a deficit in recent years, the Committee continues to mitigate for additional challenges, especially those relating to staff costs (including pension auto-enrolment, longer term staff absence and recruitment costs) and the overall financial position.

The policy was updated in 2017 to achieve free reserves to cover four month's total expenditure

**Budgeting policy**

Going forward, the Committee is committed to maintaining our financial position. This will be closely monitored and kept under regular review throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

St Martin's Pre-School is a charitable incorporated organisation governed by the Pre-School Learning Alliance Model CIO Constitution 2013.

St Martins Pre-School CIO was established on 10 February 2014 as a result of resolutions passed at the Annual General Meeting of St Martin's Pre-School (registered charity number 1023678, now closed) on 24 October 2013.

**Recruitment and appointment of new trustees**

New Committee members are either elected at a General Meeting or can be asked to join by the existing trustees, should there be a vacancy.

**Organisational structure**

The Management Committee meets at least termly during the year to determine general policy and review the framework of management and control for which it is legally responsible. At these meetings, the activities of the Pre-School, including strategy, the budget and the annual report and accounts, are reviewed.

The day to day running of the Pre-School is delegated to the Manager, Office Manager and Deputy Manager, and proposals are formulated by these officers who make recommendations to the Committee.

**Induction and training of new trustees**

New members are inducted into the workings of the CIO, including the Policies and Procedures. Appropriate external training on governance and other relevant matters is offered to committee members.

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1155711

Principal address

St Martin's Children's Centre Worple Road

Epsom Surrey

KT1 8 7AA

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mrs A Phillips

Mrs J Becken

Mr N Speirs

Mrs I Booth

Mrs E Kerr

Mrs H Knell

Mrs Z Vickery

Dr L Wang

Independent Examiner

Miss Sally J Wainwright ACMA

Isis House

Smith Road

Wednesbury

West Midlands

WS10 0PB

**Bankers**

CAF (CharitiesAid Foundation) 25 Kings Hill Avenue

Kings Hill West Malling

Kent ME19 4TA

Approved by order of the board of trustees on 11 November 2021 and signed on its behalf  
by:

Mrs A Phillips - Trustee

**St Martin's Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**Independent Examiner's Report to the Trustees of St Martin's Pre-School**

I report to the charity trustees on my examination of the accounts of the St Martin's Pre-School (the Trust) for the year ended 31 August 2021

**Responsibilities and basis of report**

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Sally J Wainwright ACMA  
Sally J Wainwright ACMA through Et Voila Accountancy Limited  
Isis House  
Smith Road  
Wednesbury  
WS10 0PB



10-Nov-21

## St Martin's Pre-School

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

	Notes	31/08/2021 Unrestricted Funds £	31/08/2020 Total Funds £
<b>INCOME AND ENDOWMENTS</b>			
Donations and legacies		14,855	5,575
Charitable activities			
Education		193,274	149,712
Other trading activities Investment	2	3,757	2,635
Investment Income	3	4	83
<b>Total</b>		<hr/> 211,890	<hr/> 158,005
<b>EXPENDITURE ON</b>			
Raising funds		1,428	1,428
<b>Charitable activities</b>			
Education		183,764	140,836
<b>Total</b>		<hr/> 185,192	<hr/> 142,264
<b>NET INCOME/(EXPENDITURE)</b>		<hr/> 26,698	<hr/> 15,741
<b>RECONCILIATION OF FUNDS</b>			
Total Funds Brought Forward		71,898	56,157
<b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <hr/> 98,596	<hr/> <hr/> 71,898

These notes form part of these financial statements

**Balance Sheet**  
**At 31 August 2021**

	Notes	31.8.21 Unrestricted Fund £	31.8.20 Total Funds £
<b>Current Assets</b>			
Stocks	7	698	698
Money Owed by Council			651
Cash at bank		103,309	76,264
		<u>104,007</u>	<u>77,613</u>
<b>Creditors</b>			
<b>Amount falling due within one year</b>	8	(4,011)	(3,555)
Net Current Assets		<u>99,996</u>	<u>74,058</u>
Total Assets Less Current Liabilities		99,996	74,058
<b>Creditors</b>			
Amounts falling due after more than one year	9	(1,400)	(2,160)
<b>Net Assets</b>			
<b>Funds</b>			
Unrestricted Funds	10	<u>98,596</u>	<u>71,898</u>
Total Funds		<u>98,596</u>	<u>71,898</u>

The Financial statements were approved by the Board of Trustees on 11 November 2021 and were signed on its behalf by:

Mrs A Phillips - Trustee

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

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS I02) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts as in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)

Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

#### **Expenditure**

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

Allocation and apportionment of costs

The majority of costs are directly attributable to direct charitable expenses. In the provision of a Pre-School environment. Costs relating to fundraising and governance are shown separately.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The CIO is not subject to taxation on its charitable activities, although it bears the cost of value added tax on purchases. The income of the CIO is exempt from VAT.

#### **Fund Accounting**

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

The charity does not have any restricted funds.

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

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

### **2. OTHER TRADING ACTIVITIES**

	31.8.21	31.8.20
	£	£
School Uniforms	1,583	1,026
Spring Fair		
Sponsored Bounce		794
Photography		240
Other Fundraising		359
	<u>1,583</u>	<u>2,419</u>

### **3. INVESTMENT INCOME**

	31.8..21	31.8..20
	£	£
Deposit Account Interest		83

### **4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

Expenses reimbursed to members of the Committee in year were nil

### **5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
	£	£
Practitioners	11	11
Manager	1	1
Administrator	1	1
	<u>13</u>	<u>13</u>

No Employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	2021	2020
	Unrestricted Funds	Unrestricted Funds
	£	£
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and Legacies	14,855	5,575
<b>Charitable Activities</b>		
Education	193,274	149,712
Other Trading Activities	3,757	2,635
Investment Income	4	83
Total	<u>211,890</u>	<u>158,005</u>
<b>EXPENDITURE ON</b>		
Raising Funds	1,428	1,428
<b>Charitable Activities</b>		
Education	183,764	140,836
	<u>185,192</u>	<u>142,264</u>
NET INCOME/(EXPENDITURE)	26,698	15,741
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	71,898	56,157
TOTAL FUNDS CARRIED FORWARD	<u>98,596</u>	<u>71,898</u>
<b>7. STOCKS</b>		
	31.8.21	31.8.20
	£	£
Stocks	<u>698</u>	<u>698</u>

**8. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
PAYE	1,581	
Deposits	150	1,275
Registration Fees	1,800	1,800
Accruals	480	480
Other Creditors		
	<u>4,011</u>	<u>3,555</u>

**9. CREDITORS AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.21	31.8.20
	£	£
Deposits	1,400	2,160
Registration Fees	-	
	<u>1,400</u>	<u>2,160</u>

## 10. MOVEMENTS IN FUNDS

	At 01.9.20	Net Movement in funds	At 31.8.21
Unrestricted Funds			
General Fund	71,898	26,698	98,596
Total Funds	<u>71,898</u>	<u>26,698</u>	<u>98,596</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	211,890	(185,192)	26,698
Total Funds	<u>211,890</u>	<u>(185,192)</u>	<u>26,698</u>

Comparatives for movement in funds

	At 1.9.20	Net Movements in Funds	At 31.8.21
Unrestricted funds			
General Fund	71,898	26,698	98,596
Total funds	<u>71,898</u>	<u>26,698</u>	<u>98,596</u>

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

2020

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
General fund	162,761	(142,264)	20,497
Total Funds	<u>162,761</u>	<u>(142,264)</u>	<u>20,497</u>

## 11. RELATED PARTY DISCLOSURES

St Martin's Pre-School purchased insurance for the Committee Members during the year to indemnify them against any liabilities arising as a result of negligence on the charity's behalf. This insurance is purchased through the Pre-School Learning Alliance.

## **12. ULTIMATE CONTROLLING PARTY**

The Pre-School was under the control of the Committee Members, who are also Trustees

**St Martin's Pre-School**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2021**

	31/08/2021	31/08/2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and Legacies</b>		
Donations, gifts and forfeited deposits	13,273	4,654
Gift Aid	1,582	921
	<hr/>	<hr/>
	14,855	5,575
<b>Other Trading Activities</b>		
School Uniforms	1,296	1,026
Registration Fees	2,100	
Sponsored Bounce		794
Photography		240
Other fundraising	361	575
	<hr/>	<hr/>
	3,757	2,635
<b>Investment income</b>		
Deposit account interest	4	83
<b>Charitable Activities</b>		
Surrey EYFE & FEET fees	173,339	108,811
Other Fees	13,620	34,247
Lunch Club	4,197	4,509
Other income	2,114	
Grants		2,145
	<hr/>	<hr/>
	193,274	149,712
<b>Total incoming resources</b>	211,890	158,005
<b>EXPENDITURE</b>		
<b>Other Trading activities</b>		
Spring Fair		
Uniforms	1,583	560
	<hr/>	<hr/>
	1,583	560

**St Martin's Pre-School****Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2021**

	31/08/2021	31/08/2020
	£	£
<b>Charitable Activities</b>		
Wages	143,760	107,290
Social Security	4,082	3,492
Pensions	2,051	1,825
Subscriptions	109	74
Legal and professional	1,670	1,475
Advertising	165	160
Bank Charges	84	
Other Operating Leases		15,033
Printing, Stationery, IT, telephone, subs, charges	2,341	2,900
Food Vouchers	2,115	
Staff Training	200	1,409
DBS Checks	188	292
Payroll Costs	1,584	1,176
Premises Maintenance	125	125
Speech and Language Sessions	1,190	
Staff Uniform	198	550
Large Equipment		974
Resources for children	5,932	3,223
Events and Outings	861	255
Rent	15,243	
Entertainment	128	
	182,026	140,253
<b>Support Costs</b>		
<b>Finance</b>		
Insurance	1,103	971
<b>Governance Costs</b>		
Independent examiners fees	480	480
<b>Total resources expended</b>	185,192	142,264
<b>Net expenditure</b>	<u>26,698</u>	<u>15,741</u>

**ST MARTIN'S PRE-SCHOOL**

England & Wales - Charity number 1155711

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# Accounts

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**Balance Sheet**  
**At 31 August 2020**

	Notes	31.8.20 Unrestricted Fund £	31.8.19 Total Funds £
<b>Current Assets</b>			
Stocks	7	698	538
Money Owed by Council		651	1,007
Cash at bank		76,264	61,412
		<hr/>	<hr/>
		77,613	62,957
<b>Creditors</b>			
<b>Amount falling due within one year</b>	8	(3,555)	(4,295)
		<hr/>	<hr/>
Net Current Assets		74,058	58,662
Total Assets Less Current Liabilities		74,058	58,662
<b>Creditors</b>			
Amounts falling due after more than one year	9	(2,160)	(2,505)
<b>Net Assets</b>			
<b>Funds</b>			
Unrestricted Funds	10	<hr/>	<hr/>
		71,898	56,157
		<hr/>	<hr/>
Total Funds		71,898	56,157
		<hr/>	<hr/>

The Financial statements were approved by the Board of Trustees on 14 December 2020 and were signed on its behalf by:

Mrs A Phillips - Trustee