

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

Section A Reference and administration details

Charity name Anthony Roper Pre-School and Kindergarten CIO

Other names charity is known by Anthony Roper Pre-School

1164480

Charity's principal address The Nursery Unit, C/O Anthony Roper Primary School
High Street, Eynsford
Kent
Postcode DA4 0AA

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Vicky Ellis	Chair and Secretary	1/9/2023 - 31/8/2024	
Nikki Jarrett-Smith	Treasurer	1/9/2023 - 31/8/2024	
Donna Gifford	N/A	1/9/2023 - 31/8/2024	
Samantha Aitchison	N/A	1/9/2023 - 31/8/2024	
Names of the trustees for the charity, if any, (for example, any custodian trustees)			
Name	Dates acted if not for whole year		

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Donna Gifford and Samantha Aitchison (Pre-School Managers)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution) We are governed by a constitution.

How the charity is constituted (eg. trust, association, company)	We are a CIO (Charitable Incorporated Organisation).
Trustee selection methods (eg. appointed by, elected by)	Our constitution confirms that new trustees may be nominated and appointed by current Trustees.

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about: • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them.	We continue to operate with a small group of trustees (two former parents of preschool children and our two preschool managers), though we hope that new members may join our committee and take on a trustee role, in the future. Safeguarding - All Trustees are subject to a DBS check and are required to understand their safeguarding responsibilities (as outlined in Keeping Children Safe in Education 2024). We undertake regular safeguarding training and have this as a rolling agenda item at our committee meetings. Training and Induction - Trustees meet regularly and work collaboratively on all aspects of the role. Induction and training routinely take place during regular committee meetings. We also access external training when required for example from The Education People or National College. Wider Networks The preschool was the lead setting of a local collaboration of similar settings until the end of the academic year 2023. Since this time, we have continued to work with external professionals, including Early Years Inclusion Advisors, the Local Inclusion Forum Team (consisting of Specialist Teachers, Health Visitors, and Social Services representatives), and a Sufficiency Officer. Pre-school staff continue to work collaboratively with Anthony Roper Primary School staff, notably to support student transitions. Risk Management Committee members review risks during termly meetings and take mitigating action.
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	As outlined in our governing document (constitution): The charity works for the public benefit having as its objective 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.
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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

In relation to these objectives, the charity’s main activity is to deliver the Early Year Foundation Stage to children aged 2-5, within our inclusive setting. We do this by employing experienced, well qualified and highly competent Pre-School Managers and a team of talented Early Years Educators, who together provide opportunities for all children to learn, develop, stay safe and healthy. Our work being expertly supported by our work of our Admin Assistant. We are guided by the needs and interests of our children and continue to deploy a key person approach to ensure the progress and well-being of individual children is carefully monitored. We provide our staff with regular training and maintain a stimulating learning environment. We listen to the views of children, parents and staff and use feedback to inform our improvement work. We accurately assess our children and develop positive relationships with our stakeholders. We value all children as individuals, we celebrate diversity, and we help the children in our care to be happy and healthy. We have policies and procedures in place for all aspects of our work including safeguarding, child protection and health and safety. In all of our work we (the trustees) have regard to the guidance issued by the Charity Commission on public benefit.
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Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are not involved in grant making or social investments. We remain grateful to the efforts of our staff and parents in generating fundraising income, where possible.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

In terms of our main achievements this academic year (September 2023 to July 2024):

- We employ a talented team of Early Educators, led by extremely experienced and knowledgeable managers. Our staff are our most valuable asset, and we remain fortunate to have retained a well-trained team of able and enthusiastic practitioners.
- We have delivered high-quality education to the children attending our setting, and working proactively with our parent/carer stakeholders, we are committed to evaluating and wherever possible improving provision.
- Last year we gained the Education for Sustainable Development Award, being judged as 'excellent' in all areas; this recognises the setting's significant focus on the environment and on re-using and re-cycling.
- We are pleased to have remained financially stable in a very challenging climate for pre-school settings. This has not been the case for a number of local settings that have ceased to exist as a result. In 2023-24, like many settings, we experienced many external factors that increased our outgoings. The efforts of all team members have helped us to navigate this challenging period. Working proactively with the external Sufficiency Officer, subsequently, we have planned and delivered a number of new approaches to help protect the setting financially going forward, despite the ongoing challenges to early years settings nationally.
- We have been able to begin to offer the government's extended 30-hours scheme to our families and have updated our terms and conditions and delivery patterns. We have worked with our families to explore the delivery of suitable and cost-effective extended hours.
- We have continued to work hard to try to address the flooding that takes place in one of our gardens. We are extremely keen to resolve this to allow our children full access to the setting's outdoor space. We have worked proactively with the school, from whom we rent the land, and we have communicated with KCC (in light of the school being a foundation school), and the Environment Agency, who house water monitoring equipment within the plot of land we rent from the school. We are hopefully that our communication with these stakeholders has moved us closer to having this matter resolved, for the benefit of the attending children.

Section E

Financial review

Brief statement of the charity's policy on reserves

Our policy is to hold the equivalent of a (short) term's funds as a reserve to enable us to manage cash flow during the autumn terms, when income is lower and to enable us to pay our staff, should the Pre-School need to close for a period due to unforeseen circumstances, such as building damage. We are currently working to build up our reserves following this year's financial challenges.

Details of any funds materially in deficit

No funds are materially in deficit currently.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity's main sources of funds are fees collected from children (mainly aged 2 years) and income received from KCC for those children aged 3 and above who are entitled to funded sessions. We receive a smaller amount of funding for children identified as Free for Two (FF2). We receive some funding via fundraising.

Section F

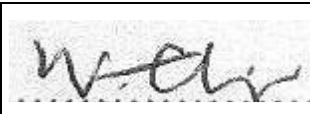
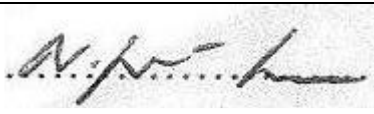
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Victoria Ellis	Nicola Jarrett-Smith
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	10/12/2024	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Anthony Roper Pre-School and Kindergarten CIO		Charity No (if any)	1164480	
Annual accounts for the period				
Period start date	01/09/2023	To	Period end date	
			31/08/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	6 121	-	-	6 121	5 252
Other trading activities	S03	-	-	-	-	-
Investments	S04	1 671	-	-	1 671	811
Separate material item of income	S05	133 853	3 123	-	136 976	139 611
Other	S06	-	-	-	-	-
Total	S07	141 645	3 123	-	144 768	145 674
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	22 578	-	-	22 578	26 349
Separate material item of expense	S10	127 173	2 909	-	130 082	139 472
Other (See Note 5)	S11	-	-	-	-	-
Total	S12	149 751	2 909	-	152 660	165 821
Net income/(expenditure) before investment gains/(losses)	S13	- 8 106	214	-	- 7 892	- 20 147
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 8 106	214	-	- 7 892	- 20 147
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Depreciation on Tangible Fixed Assets (Note 7)	S19	-	-	-	-	-
Net movement in funds	S20	- 8 106	214	-	- 7 892	- 20 147
Reconciliation of funds:						
Total funds brought forward	S21	- 34 469	2 402	-	- 32 067	- 11 920
Total funds carried forward	S22	- 42 575	2 616	-	- 39 959	- 32 067

Section B

Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	B01	-	-	-	-	-
Tangible assets (Note 7)	B02	272 623	-	-	272 623	293 594
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	272 623	-	-	272 623	293 594
Current assets						
Stocks	B06	-	-	-	-	-
Debtors	B07	-	-	-	-	-
Investments	B08	-	-	-	-	-
Cash at bank and in hand	B09	2 381	-	-	2 381	10 275
Total current assets	B10	2 381	-	-	2 381	10 275
Creditors: amounts falling due within one year (Note 8)	B11	400	-	-	400	400
Net current assets/(liabilities)	B12	1 981	-	-	1 981	9 875
Total assets less current liabilities	B13	274 604	-	-	274 604	303 469
Creditors: amounts falling due after one year (Note 8)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	274 604	-	-	274 604	303 469
Funds of the Charity						
Endowment funds	B17	-			-	-
Restricted income funds (Note 9)	B18		2 616		2 616	2 402
Unrestricted funds (Note 9)	B19	271 990		-	271 990	301 067
Revaluation reserve	B20				-	-
Total funds	B21	271 990	2 616	-	274 606	303 469
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy

Section C	Notes to the accounts
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Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- | | | |
|-------------|---|---|
| • and with* | ✓ | the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 |
| • and with* | ✓ | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
- and with the Charities Act 2011.
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Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	Yes ✓	No ✓	N/a ✓
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes ✓	No ✓	N/a ✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ✓	No ✓	N/a ✓
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes ✓	No ✓	N/a ✓
Government grants	The charity has received government grants in the reporting period	Yes ✓	No ✓	N/a ✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes ✓	No ✓	N/a ✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ✓	No ✓	N/a ✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ✓	No ✓	N/a ✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes ✓	No ✓	N/a ✓
Support costs	The charity has incurred expenditure on support costs.	Yes ✓	No ✓	N/a ✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ✓	No ✓	N/a ✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ✓	No ✓	N/a ✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ✓	No ✓	N/a ✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
☒	☒	☒

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
☒	☒	☒

2.3 EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
☒	☒	☒

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
☒	☒	☒

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
☒	☒	☒

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
☒	☒	☒

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
☒	☒	☒

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
☒	☒	☒

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
☒	☒	☒

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
☒	☒	☒

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
☒	☒	☒

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
☒	☒	☒

2.4 ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

£1 000

They are valued at cost.

Yes	No	N/a
☒	☒	☒

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
☒	☒	☒

They are valued at cost.

Yes	No	N/a
☒	☒	☒

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
☒	☒	☒

They are valued at cost.

Yes	No	N/a
☒	☒	☒

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
☒	☒	☒

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
☒	☒	☒

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
☒	☒	☒

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
☒	☒	☒

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
☒	☒	☒

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
☒	☒	☒

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☒	☒

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	Government Grant: COVID Sick Pay	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	From Anthony Roper Kindergarten	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:	General Fund raising	6 121	-	-	6 121	5 252
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		6 121	-	-	6 121	5 252
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	1 671	-	-	1 671	811
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		1 671	-	-	1 671	811
Separate material item of income:	KCC funding	77 474	-	-	77 474	82 691
	School fees	56 379	-	-	56 379	52 503
	Collaboration Funding	-	3 123	-	3 123	4 418
Total		133 853	3 123	-	136 976	#####
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		141 645	3 123	-	144 768	#####

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

The collaboration Funding was the only restricted income.

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-

Expenditure on charitable activities:

Rent and Insurance	10 770	-	-	10 770	9 175	-	-	9 175
Projects and maintenance	3 545	-	-	3 545	3 864	-	-	3 864
Equipment and materials	6 045	-	-	6 045	11 761	-	-	11 761
Payroll administration	432	-	-	432	396	-	-	396
Fruit, vegetables and snacks	1 192	-	-	1 192	1 086	-	-	1 086
Sundry expenses	194	-	-	194	67	-	-	67
Accountancy	400	-	-	400	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	22 578	-	-	22 578	26 349	-	-	26 349

Separate material item of expense

Staff Payroll costs	126 718	-	-	126 718	134 349	-	-	134 349
Training costs	455	-	-	455	1 245	-	-	1 245
Collaboration		2 909	-	2 909	-	3 878	-	3 878
Total	127 173	2 909	-	130 082	135 594	3 878	-	139 472

Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	149 751	2 909	-	152 660	161 943	3 878	-	165 821

Section C**Notes to the accounts****Note 5** Details of certain items of expenditure**5.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
400	400
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 6 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	123 431	137 666
Social security costs	830	1 833
Pension costs (defined contribution scheme)	2 457	2 521
Other employee benefits	-	-
Total staff costs	126 718	142 020

11.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	11	11
Governance	-	-
Other	-	-
Total	11	11

Section C**Notes to the accounts****(cont)****Note 7 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***7.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	419 420	-	-	419 420
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	419 420	-	-	419 420

7.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL	SL or RB	SL or RB	SL or RB
** Rate		20 Years			

At beginning of the year	-	125 826	-	-	125 826
Disposals	-	-	-	-	-
Depreciation	-	20 971	-	-	20 971
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	146 797	-	-	146 797

7.3 Net book value

Net book value at the beginning of the year	-	293 594	-	-	293 594
Net book value at the end of the year	-	272 623	-	-	272 623

Section C	Notes to the accounts	(cont)
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Note 8 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

8.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	400	400	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	400	400	-	-

Section C	Notes to the accounts	(cont)
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Note 9 **Charity funds**

9.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds A	UR	General Fund	7 473	141 645	- 149 751	-	-	- 633
Unrestricted Funds B	UR	Unrestricted but designated, fund relates to the grant for a new school building	293 594	-	-	-	- 20 971	272 623
Restricted Funds A	R	Collabration Funding	2 327	3 123	- 2 909	-	-	2 541
Restricted Funds B	R	Building Grant	75	-	-	-	-	75
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			303 469	144 768	- 152 660	-	- 20 971	274 606



Section A

Independent Examiner's Report

Report to the trustees/
members of

Anthony Roper Pre-School and Kindergarten CIO

On accounts for the year
ended

Year Ended 31st August 2024

Charity no
(if any)

1164480

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

Responsibilities and
basis of report

As the charity's trustees, 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 all 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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Peter Furse

Date:

19/06/2025

Name:

Peter Martin Furse

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:

Ferncroft Accountants Ltd, 1st Floor Watermill House, Chevening Road
Sevenoaks, Kent TN13 2RY

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.