

ST THOMAS PRE-SCHOOL (CIO)
(formerly St Thomas's Playgroup (CIO))

ANNUAL FINANCIAL STATEMENTS

YEAR ENDED 31 March 2024

REGISTERED CHARITY : 1168133

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ST THOMAS PRE-SCHOOL

(formerly St Thomas's Playgroup (CIO))

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF ST THOMAS PRE-SCHOOL**

I have examined the accounts of St Thomas Pre-School for the period ended 31st March 2024, which are set out on pages 2 to 5.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to : examine the accounts under section 145 of the Charities Act,

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether particular matters have come to my attention.

BASIS OF EXAMINER'S REPORT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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.

Phil Gellhorn

Phil Gellhorn
15/12/2024

10 Herrick Road
London N5 2JX

ST THOMAS PRE-SCHOOL Charity : 1168133

(formerly St Thomas's Playgroup (CIO))

STATEMENT OF FINANCIAL ACTIVITIES : YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds	Restricted Funds	Totals 2024	Totals 2023
		£	£	£	£
Incoming Resources					
<i>Incoming Resources from generated funds:-</i>					
Grants	2	15,166	-	15,166	-
Parents' Fees		27053	-	27053	-
Fundraised Income		63	-	63	-
Miscellaneous		364	-	364	-
Total Incoming Resources		42,646	-	42,646	-
Resources Expended					
Cost of Generating Funds		-	-	-	-
Net Incoming Resources Available for Charitable Application		42,646	-	42,646	-
Charitable Expenditure					
<i>Cost of Activities in furtherance of the objects of the charity:</i>					
Wages & N.I.	3	30,618	-	30,618	-
Rent		4,760	-	4,760	-
Children's activity costs	4	3,026	-	3,026	-
Managing & Administration	5	3,654	-	3,654	-
Total Charitable Expenditure & Total Resources Expended		42,058	-	42,058	-
Net Incoming/(Outgoing) Resources		588	-	588	
Incoming transfer of assets from associated charity	8	25,526		25,526	
St Thomas Pre-school , reg no. 1001044			-		
Fund Balances Brought Forward		-	-	-	-
Fund Balances Carried Forward		26,114	-	26,114	-

ST THOMAS PRE-SCHOOL Charity : 1168133

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Balance Sheet

For the Year End 31st March 2024

	Notes	2024 £	2023 £
ASSETS			
Cash at Bank		22,374	40,439
Debtors	6	4,490	
		<u>26,864</u>	<u>40,439</u>
LIABILITIES			
Creditors : Due Within One Year	7	(750)	(40,439)
TOTAL NET ASSETS		26,114	-
FUNDS			
Unrestricted Funds		26,114	-
Restricted Funds		-	-
TOTAL FUNDS		26,114	-

These accounts were approved by the Trustees :

Trustee :

Date :

Trustee :

Date

The notes on the following pages form part of the accounts.

ST THOMAS PRE-SCHOOL Charity : 1168133

(formerly St Thomas's Playgroup (CIO))

NOTES TO THE ACCOUNTS : YEAR ENDED 31 MARCH 2024**1. General note**

The CIO changed its name from St Thomas's Playgroup (CIO) to St Thomas Pre-School (CIO) in year ended 31 March 2022. By 31 March 2023 the CIO had begun the process to gain all regulatory approvals including approval by Ofsted . As at January 2024 regulatory approval had been granted by Ofsted and the pre-school commenced day to day activities from 1st January 2024 and assets from its associate charity St Thomas Pre-School reg no 1001044 were transferred to it on 31 March 2024.

	2024	2023
	£	£
<u>2.Grants</u>		
LBI - EYNFF three/four year olds	10,044	-
LBI - Two year old funding	4,039	-
LBI - Grant aid	1,083	-
Total Grants	15,166	-

3.Staff Costs

Salaries & Wages	27,037	-
Employer National Insurance contributions	2,915	-
Employer pension contributions	666	-
Total Staff costs	30,618	-

The average number of employees during the period 1st January to 31st March 2024 was six (2023: 0).

4.Children's activity costs

Toys & Equipment	915	-
Food & Drinks	1,271	-
Outings & Activities	840	-
Total Support costs	3,026	-

5.Managing &**Administration**

Payroll Service	360	-
Telephones	264	-
Training Courses	252	-
Accountancy	750	-
Professional & insurance	1,363	-
Repairs & Maintenance	263	-
Equipment,stationery & office costs	402	-
Total Managing & Admin	3,654	-

ST THOMAS PRE-SCHOOL Charity : 1168133

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NOTES TO THE ACCOUNTS : YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
6. Debtors		
Owed by St Thomas Pre-School , registered charity 1001044	4,490	-
Total Debtors	4,490	-

7. Creditors		
Accruals	750	-
Owed to St Thomas Pre-School , registered charity 1001044	-	40,439
Total Creditors	750	40,439

During the year its associated charity reg no. 1001044 received income and paid expenditure on behalf of the charity.

Reconciliation of transactions between St Thomas Pre-School reg no.1168133 and its associated charity, St Thomas Pre-School reg.no 1001044:

	£
Amount owed to associated charity reg no. 1001044 as at 1st April 2023	(40,439)
Amount received by the charity by its associated charity reg no. 1001044 during the year	(10,000)
Expenditure paid by the charity on behalf of its associated charity reg no. 1001044	110,078
Income received by the charity on behalf of its associated charity reg no. 1001044	(80,675)
Transfer of assets to the charity from associated charity reg no. 1001044 as at 31st March 2024	25,526
Net amount owed to the charity by associated charity reg no. 1001044 as at 31st March 2024	<u>4,490</u>

8. Transfer of funds

Funds statement for PreSchool 1001044 & PreSchool 1168133

	Pre-School <u>1001044</u>	Pre-School <u>1168133</u>	Total funds of <u>both Pre-Schools</u>
1/4/23 Funds b/f	34,337	-	34,337
Surplus/(Deficit) before Transfer of Assets for year ended 31 March 2024	(8,811)	588	(8,223)
Transfer of assets from Pre-School 1001044 to Pre-school 1168133	(25,526)	25,526	-
31/3/24 Funds c/f	-	26,114	26,114
Funds per Statutory accounts as at 31 Mar 2024	-	26,114	26,114