



Scalliwags Pre-School CIO
www.scalliwags.org

Scalliwags Pre-School

Charity Number: [1179340](#)

Trustee Report and Unaudited Accounts

for the year ended 5 September 2023

Scalliwags Pre-school CIO

St Andrew's Youth Hall, St Andrew's Recreation Ground, Paddock Wood, Kent, TN12 6HT

The Village Hall, Bush Road, East Peckham, Kent, TN12 5LL

Registered Charity No. 1179340

Ofsted Registration Nos. 2515454 and 2686577

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Annual Report

For the year ended 05 September 2023

Scalliwags Pre-School CIO of St Andrew's Youth Hall, Paddock Wood, Tonbridge, Kent is a registered charity, number 1179340. It is a member of the Pre-School Learning Alliance.

Trustees

Chairperson	Paula Saunders
Treasurer	James Dow
Secretary	Lesley Short

The objects of the Charity

The object of the Charity is to provide pre-school education to children from two years old to five years of age. The management committee aims to provide excellent pre-school facilities for the benefit of pre-school children drawn from the local community in Paddock Wood and East Peckham and surrounding areas. The pre-school is very proud to be all inclusive, inviting all to join us, space permitting.

Public benefit

The Trustees have complied with the Charities Act with regard to the public benefit guidance published by the Charity Commission.

Structure, Governance and Management

Trustees are elected at the Annual General Meeting and are people with local involvement in the Community and/or a historical connection to the pre-school. Parents are invited to be parent representatives on the Committee.

Summary of financial results for the year ending 05/09/2023.

Income for the year totalled £305,887

Expenditure for the year totalled £293,504

The surplus of income over expenditure for the year was £12,383 (surplus for year ending 31 August 2022, £16,685)

Fees will be reviewed regularly by the Trustees and were increased to £6.50 an hour from February 2023. The next scheduled increase is planned for January 2024 to £6.75 an hour. The majority of the children at the settings are funded children and it is anticipated that this will increase further come April 2024 with the roll out of the new Working Families Funding for two-year-olds.

Review of the Year for the period ending 05/09/2023

Scalliwags has had a successful year on the two sites, with both sites having very good occupancy rates and healthy waiting lists (this is the first full year with two sites). The pre-schools continue to have strong relationships with the two main primary schools and ensure good transitions to other schools chosen by parents. Scalliwags works in partnership with many outside agencies including Specialist Teaching Services and Speech & Language Therapists. Scalliwags enjoyed celebrating their children and their families through various events including Sports Days, Mothers' Day and Fathers' Day stay and play as well as a fabulous end of year family picnic and school leavers' celebration. The settings are looking forward to continued success in the school year 2023/2024. Scalliwags will continue to rent premises for both settings, one with sole use and the second in East Peckham a pack away setting based in the Village Hall. The East Peckham setting has sole use of the premises during opening times with the exception of one afternoon a week where the main hall is used by local groups. During this time Scalliwags has use of a separate smaller hall with its own bathroom facilities.

Paula Saunders
Chairperson

25/01/2024

Statement of Financial Activities

For the year ended 5 September 2023

Income	2023	2022
Pre-school provision (1)	302,905	195,525
Other Trading Activities (2)	2,738	1,824
Interest	244	
Total	305,887	203,217
Expenditure		
Pre-school provision (3)	(293,504)	(186,532)
Net Income	12,383	16,685
Total funds brought forward	29,930	13,245
Total funds carried forward	42,313	29,930

Balance Sheet

As of 05 September 2023

Fixed Assets (4)	05/09/2023	31/08/2022
	4,260	1650

Current Assets		
Cash at Bank	41,903	29,930
Cash in hand	410	
Stock (5)	575	420
Debtors: amounts falling due within 1 year (6)	425	875
Total	43,313	31,225

Creditors: amounts falling due within 1 year (7)	(1000)	748
Net Current Assets	42,313	30,477
Total Assets	46,573	32,127

Approved for and on behalf of the Management Committee 25th January 2024.

Paula Saunders
Chairperson

Notes to the Accounts

For the year ended 05 September 2023

(1) Income from pre-school provision	05/09/2023	31/08/2022
Government funding 2, 3-&-4 (including any EYPP & SENIF & DAF)	227,516	144,409
Non-funded income (fees, lunch club)	75,389	51,116

(2) Income from other sources	05/09/2023	31/08/2022
Uniform	1240	864
Fundraising	1498	960
Interest	244	
Total	305,887	203,217

(3) Expenditure	05/09/2023	31/08/2022
Salaries (including payroll admin costs)	228,603	156,372
Staff training courses	920	300
Rent (including utilities)	29,221	14,120
Equipment	8,203	4,960
Snack	3,487	1,080
Craft materials	4,200	1,050
Cleaning	3,600	1,200
Picnic	549	1,000
Insurances and Membership, DBS	2,958	1,460
SENIF	4,200	2,400
Uniform	1,494	490
Stationary, photocopying, admin	3,171	1200
Internet, phone & website	2,645	620
Bank Charges	253	280
Total	293,504	186,532

(4) Tangible Fixed Assets	Fixtures & Fittings	
Value 31/08/2022	1,650	
Depreciation	330	
Value 05/09/2023	1,320	
Additions 05/09/23	2,940	
Total Value 05/09/2023	4,260	

(5) Stock	05/09/2023	
	575	

(6) Debtors: amounts falling due within 1 year	05/09/2023	
Pre-payments	420	

(7) Creditors: amounts falling due within 1 year	05/09/2023	
Printer lease	752	
Accruals and deferred income	248	
Total	1,000	

Notes to the Accounts

For the year ended 05 September 2023

a) Accounting Policies

Basis of Accounting

- The accounts have been prepared on an accruals basis and comply with the requirements of the Charities Act 2011.
- Previous accounts were prepared using a receipts and payments basis.
- The financial statements of the Charity have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.
- All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and it is probable that the income will be received, and the amount can be measured reliably.
- 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.
- The Charity capitalises items of equipment which are expected to be of continuing use and which cost more than £100.
- Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.
- The Charity is exempt from corporation tax on its charitable activities.
- Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

b) Trustees are required to:

- Make judgements and estimates that are reasonable and prudent.
- Apply the going concern basis unless it is inappropriate to presume that the Charity will continue in business.
- Keep proper accounting records in accordance with the Charities Act 2011, as a Charitable Incorporated Corporation. The accounts should give a true and fair view. Records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity.
- Safeguard the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

c) Trustee remuneration and benefits:

- No remuneration out of funds for the charity has been paid or is payable in the year to any committee member.
- No Trustee expenses were paid in the period to 5 September 2023.

d) Staff:

- The average number of employees in this period was 17.
- No employee earned in excess of £60,000.

Independent Examiner's Report to the Trustees

I report on the Accounts of the Charity for the year ended 5 September 2023, which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

As the Charity's trustees, the committee is responsible for the preparation of the accounts; the audit requirement of section 144 of the Charities Act 2011 does not apply. The examiner is asked to state, any particular matters that should give rise to further investigation, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Basis of Independent Examiner's report

The examination was carried out in accordance with the 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, 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 the examiners not requested to express an audit opinion on the view given by the accounts.

Independent Examiner's statement

To the Chairperson,
Scalliwags Pre-school CIO

I have examined the financial records of Scalliwags Pre-School CIO and I find that they are in accordance with the vouchers and other documents presented to me.

There are no matters that I need to draw to your attention.