



**Scalliwags Pre-School CIO**  
[www.scalliwags.org](http://www.scalliwags.org)

## Scalliwags Pre-School

Charity Number: [1179340](#)

Trustee Report and Unaudited Accounts

for the year ended 5 September 2024

**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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## Scalliwags Pre-School CIO

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### Annual Report

For the year ended 05 September 2024

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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

#### a) 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.

#### b) Public benefit

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

#### c) 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.

#### d) Summary of financial results for the year ending 05/09/2024.

Income for the year totalled £363,776

Expenditure for the year totalled £333,532

The surplus of income over expenditure for the year was £30,244 (surplus for year ending 31 August 2023, £12,383)

Fees will be reviewed regularly by the Trustees, and the next scheduled increase is planned for January 2025 to £7.00 an hour. Most of the children at the settings are funded children and it is anticipated that this will increase further in the future. The setting is registered for the Government's FF2 funding, funding for working families of 2, 3 & 4 year-olds and universal funding for 3 & 4 year olds. The settings are in receipt of Early Years Pupil Premium where relevant and encourage working families to sign up for the Government's Tax-Free Childcare Scheme.

### **e) Review of the Year for the period ending 05/09/2024**

Both sites have enjoyed a successful year, with great occupancy rates and healthy waiting lists. 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 continues to work in partnership with many outside agencies including Specialist Teaching Services, health visitors and SEN practitioners. The settings are looking forward to continued success in the school year 2024/2025 and it is anticipated with the further rollout in funding demand for places will continue to increase. The new housing estates near the Paddock Wood site will mean added pressure on places and it is anticipated that in the school year 2024/2025 this site will be over subscribed. The pre-schools will continue to embed into the local communities and will try to be represented at local community events. Scalliwags is really looking forward to the year ahead, to working with our current families and getting to know those who join us this academic year. The pre-schools pride themselves on supporting their children and their families, working together to promote the wellbeing and development of the children. Families will continue to be invited to various stay and play opportunities; they will also be encouraged to share with us any special events or festivals they may celebrate in their cultures, or perhaps there's opportunity for them to tell us about their employment role. This year, for example, the children were able to spend a morning with a police officer, dental nurse and a paramedic when we were thinking about people who help us.

Paula Saunders  
Chairperson

26/09/2024

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## Scalliwags Pre-School CIO

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### Statement of Financial Activities

For the year ended 5 September 2024

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<b>Income</b>	<b>2024</b>	<b>2023</b>
Pre-school provision (1)	360,376	302,905
Other Trading Activities (2)	2,445	2,738
Interest	955	244
<b>Total</b>	<b>363,776</b>	<b>305,887</b>
<b>Expenditure</b>		
Pre-school provision (3)	(333,532)	(293,504)
<b>Net Income</b>	<b>30,244</b>	<b>12,383</b>
Total funds brought forward	42,313	29,930
<b>Total funds carried forward</b>	<b>72,557</b>	<b>42,313</b>

## Scalliwags Pre-School CIO

### Balance Sheet

As of 05 September 2024

<b>Fixed Assets (4)</b>	05/09/2024	05/09/2023
a)	5,228	4,260

<b>Current Assets</b>		
Cash at Bank	71,932	41,903
Cash in hand	160	410
Stock (5)	625	575
Debtors: amounts falling due within 1 year (6)	735	425
b) <b>Total</b>	<b>73,452</b>	<b>43,313</b>

Creditors: amounts falling due within 1 year (7)	(1200)	(1000)
<b>Net Current Assets</b>	72,252	42,313
<b>Total Assets</b>	<b>77,480</b>	<b>46,573</b>

Approved for and on behalf of the Management Committee 26th September 2024.

Paula Saunders  
Chairperson

## Scalliwags Pre-School CIO

### Notes to the Accounts

For the year ended 05 September 2024

<b>(1)</b>	05/09/2024	05/09/2023
<b>Income from pre-school provision</b>		
Government funding 2, 3-&-4 (including any EYPP & SENIF & DAF)	292,072	227,516
Non-funded income (fees, lunch club)	68,304	75,389

<b>(2)</b>	05/09/2024	05/09/2023
<b>Income from other sources</b>		
Uniform	382	1240
Fundraising	2062	1498
Interest	956	244
<b>Total</b>	<b>363,776</b>	<b>305,887</b>

<b>(3)</b>	05/09/2024	05/09/2023
<b>Expenditure</b>		
Salaries (including payroll admin costs)	269,929	228,603
Staff training courses	1,826	920
Rent (including utilities)	29,658	8,203
Equipment (including from SENIF)	5,588	12,403
Snack	3,330	3,487
Craft materials	3,318	4,200
Cleaning	2,858	3,600
Picnic	625	549
Insurances and Membership, DBS	3,347	2,958
SENIF	5,060	4,200
Uniform	1,118	1,494
Stationary, photocopying, admin	3,265	3,171
Internet, phone & website	3,315	2,645
Bank Charges	295	253
<b>Total</b>	<b>333,532</b>	<b>293,504</b>

## Scalliwags Pre-School CIO

<b>(4)</b> <b>Tangible Fixed Assets</b>	Fixtures & Fittings	
Value 31/08/2023	4,260	1,650
Depreciation	852	330
Value 05/09/2024	3,408	1,320
Additions 05/09/24	1,820	2,940
Total Value 05/09/2024	5,228	4,260

<b>(5)</b> <b>Stock</b>	05/09/2024	05/09/2023
	625	575

<b>(6)</b> <b>Debtors: amounts falling due within 1 year</b>	05/09/2024	05/09/2023
Pre-payments	735	420

<b>(7)</b> <b>Creditors: amounts falling due within 1 year</b>	05/09/2024	05/09/2023
Printer lease	752	752
Accruals and deferred income	326	248
Total	1,078	1,000



## Notes to the Accounts

For the year ended 05 September 2024

### 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 2024.

### d) Staff:

- The average number of employees in this period was 18.
- No employee earned in excess of £60,000.

## Independent Examiner's Report to the Trustees

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I report on the Accounts of the Charity for the year ended 05 September 2024, which are set out on pages 3 to 5.

### **b) 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.

### **c) 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.

### **d) Independent Examiner's statement**

To the Chairperson,  
Scalliwags Pre-school CIO

I have examined the financial records of Scalliwags Pre-School 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.