

ST HELEN'S PRESCHOOL LITTLE STARS

England & Wales · Charity number 1182207

Details

Status Registered

Legal form CIO

Registered 2019-02-26

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

Contact

Address St. Helens C Of E Primary School
Greenhill
Alveston
Bristol
BS35 2QX

Phone 07717216762

Email Info@sthelenspreschool.co.uk

Website <http://www.sthelenspreschool.co.uk/>

Activities

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: Early Years Education, pre-school for 2-5 year olds

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£121,395	£118,531	-	-
2024-07-31	£125,022	£124,450	-	-
2023-07-31	£119,201	£98,872	-	-
2022-07-31	£102,007	£73,629	-	-
2021-07-31	£20	£0	-	-
2020-07-31	£1	£0	-	-

Trustees

Name	Role	Appointed
Megan Symonds	Chair	2025-04-01
Charlotte Kent		2025-06-01
Polly Roost		2025-06-01
Samuel Kent		2025-06-01

ST HELEN'S PRESCHOOL LITTLE STARS

England & Wales - Charity number 1182207

Accounts

Trustee's Annual Report

From period start date : August 2024

To period end date : July 2025

Charity Name : St Helens Preschool Little Stars

Charity Registration Number : 1182207

Summary of the purpose of charity :

To provide early years childcare to children age 2-5 years old

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts :

The charity 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
- furthering the aims of the Early Years Alliance.

We offer early years childcare to all children between 2-5 years old in the local community.

Early years funding from South Gloucestershire Council provides funded sessions to some parents for some sessions.

We offer non-funded sessions where parents can pay privately for childcare. Session times are Mon – Friday between 08:50 – 15:30 term time only, however from September this is due to change to a closing time of 15:15 in line

with the change of finish time for the school on whose grounds our setting is located.

The early years setting offers early years childcare and extra activities by professionals throughout the week including forest school from a qualified Forest school professional and a weekly sports session from an external provider. All of which is funded by the setting and we do not request any additional consumables or fees from parents – all resources and activities are provided by the preschool.

We have a team of permanent employees, including a manager, deputy manager and Senco alongside 3 additional members of staff who all contribute to caring for all the children. All staff have a minimum of level 3 qualification; we do not have any apprenticeships.

Review of activities and achievements :

This year we have provided early years childcare to 34 children, who all live locally to our preschool, we have supported children and families from all backgrounds and abilities and identified the needs of each child and provided support where necessary to parents and the early year care. Including children that are open to Social Care and Early Help and those who have additional needs.

We have had a rental increase, our new rate of : £5,088 per year with 6% increase annually

Our session fees have increased to : £16.00 for 3 Year olds, £21.00 for 2 Year olds which is in line with the government funded hourly rate.

Staff wages has had a 9% increase this year.

New garden fence to secure garden space has cost £2,000

Funding entitlement was used for the majority of children sessions.

Our charity is committee led who all volunteer their time to fulfil the committee roles, Chair roles, Treasurer and secretary roles, all committee members have appropriate DBS checks and have acquired the relevant EY2 checks required by Ofsted.

Due to a lack of interest from parent volunteers we have not been able to fundraise for projects for the preschool.

Achievements :

Our preschool has continued to offer early years child care to 34 children in total this year.

We have filled the spaces to maximum capacity on some days – however due to low birth year, our numbers for this coming September 2025 for the academic year 2025/2026 are lower.

We have been able to continue to run forest school sessions, outdoor learning and sports sessions throughout the week for this academic year however this will be reviewed in the coming year depending on if numbers increase so that we are able to ensure the financial security of the Preschool, we are also working closely with the Local Authority in discussions about a possible inclusion of a consumables / resources fee for families, in line with the Early Years Framework and guidelines

Financial review :

Review of the charity's financial position a From period start date : August 2024 - To period end date : July 2025

Money in (Funding & paid sessions) : £121,395

Expenses : £6,434 +Overheads £112,097 = Total : £118,531

Total increase in funds : £2,863

Savings Account (reserve acc) : £70,059

Current Account : £19,762

Total : £89,821

Reserve account :

All costs have been met without a loss and reserve funds have remained the same for the year.

Reserve funds are being saved to contribute to the long term goal for the preschool to provide a permanent building from 2028 to ensure St Helen's Preschool Little Stars can continue to offer early years child care in the future years. We will require further funding and grants to support this goal.

Amount of reserves held : £92,180

The preschool can continue to successfully run as long as building, rent and rates and staff costs remain within budget and funding is sufficient for funded

sessions for children, the preschool will require extra funding for some children that need enhanced ratio.

At this time the preschool does not charge parents for any consumables and this will need to be revised by the committee to decide if voluntary consumable charges should be introduced monthly or termly to sufficiently provide resources and consumables to all the children without making a damaging loss to preschool.

The preschool does not charge parents for 30 minutes lunch for children due to 30 hours funding offered, we are considering closing earlier to help this cost to preschool and stay in line with the main school having a new closing time of 15:15 from September 2025. Parents have voted for an earlier finish time in the AGM 2024.

The charity's principal sources of funds are from the government funded sessions.

Structure, Governance and Management

Description of charity's trusts:

Type of governing document : Trust Deed

The Charity is part of the Pre School Learning Alliance 2013, Model CIO Constitution for Childcare providers 2013

The charity is offered support from South Gloucestershire Council who provide support in multiple areas such as business support, committee support, early years support and more. This year it is apparent both preschool staff and committee use this support for all areas to progress the preschool.

The charity can network wider to gain more support in the local area with local churches and groups which could be beneficial for the future of the preschool in our community.

Reference and Administrative details

Charity name : St Helens Preschool Little Stars

Other name the charity uses : NA

Registered charity number : 1182207

Charity's principal address : St Helens Preschool Little Stars, Greenhill Road, Alveston, BS35 2QX

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)
1 Megan Symonds	Chair	From June 2025	
2 Sam Kent	Treasurer	From June 2025	
3 Charlotte Kent	Secretary	From June 2025	
4 Polly Roost	Trustee	From June 2025	

Declarations

The trustees declare that they have approved the trustees' report above.		
Signed on behalf of the charity's trustees		
Signature(s) M Symonds		
Full name(s) Mrs Megan Amelia Symonds		
Position (eg Secretary, Chair, etc) Chairperson		
Date 07/05/2026		

St Helen's Preschool Little Stars CIO

Profit and Loss Report

01 August, 2024 - 31 July, 2025

Sales		
4000 - Grants - EY Education SGC	104,057.28	
4001 - Fees Invoiced	11,820.39	
4002 - Grants - High needs	4,441.69	
4020 - Sales Discounts	-44.10	
4302 - Fundraising - Uniform Sales	124.00	
4920 - Bank Interest received	995.60	
	Total Sales	£121,394.86
Direct Expenses		
5000 - Arts & Crafts	58.83	
5010 - Other (small) materials	311.81	
5030 - Classes and activities (external)	5,688.80	
5100 - Other (irregular) expenses & materials	374.61	
	Total Direct Expenses	£6,434.05
	GROSS PROFIT / LOSS	£114,960.81
Overheads		
7000 - Employee Wages and Salaries	88,402.61	
7020 - Employers NI	-19.80	
7030 - Employer's Pension	1,135.52	
7050 - Other Deductions	-1.22	
7060 - Statutory Sick Pay	252.67	
7070 - Statutory Maternity Pay	-659.88	
7095 - Recruitment Expenses	3,364.09	
7096 - Agency staff costs	10,036.45	

7100 - Rent	4,872.00	
7130 - Premises Insurance	927.32	
7500 - Printing	76.83	
7520 - Office Stationery	65.23	
7560 - Mobile Charges	15.00	
7610 - Accountancy Fees	2,828.10	
7800 - Repairs and Renewals	30.99	
7810 - Cleaning	14.13	
8030 - Office Equipment and IT Depreciation	204.00	
8100 - Bad Debts	3,585.37	
8110 - Bad Debt Provision	-3,679.62	
8210 - Subscriptions	544.21	
8230 - Training Costs	103.50	
	Total Overheads	£112,097.50
	NET PROFIT / LOSS	£2,863.31

St Helen's Preschool Little Stars CIO

Balance Sheet Report

To: 31 July, 2025

ASSETS

Fixed Assets

0030 - Office equipment and IT - Cost	842.00	
0031 - Office equipment and IT - Accumulated Depreciation	-408.00	
	
	Total Fixed Assets	£434.00

Current Assets

1100 - Trade Debtors	4,379.44	
1110 - Provision for Doubtful Debtors	4,092.87	
1200 - Bank Account	19,761.63	
1230 - Savings (Reserves Acc)	70,059.14	
	
	Total Current Assets	£98,293.08

TOTAL ASSETS **£98,727.08**

LIABILITIES

Current Liabilities

2100 - Trade Creditors	-2,710.99	
2110 - Accruals	8,564.49	
2220 - NIC to pay to HMRC	377.94	
2260 - Pension	315.69	
	
	Total Current Liabilities	£6,547.13

Future Liabilities

Total Future Liabilities **£0.00**

	TOTAL LIABILITIES	£6,547.13
	TOTAL NET ASSETS	£92,179.95
EQUITY		
3200 - Capital introduced	98,055.25	
Net Profit / Loss	-5,875.30	
3100 - Profit and Loss Account	19.69	
Net Profit / Loss (prior year(s))	-8,758.30	
Net Profit / Loss (current year)	2,863.31	
	TOTAL EQUITY	£92,179.95

Independent examiner's report to the trustees of St Helens Preschool Little Stars (SHPSLS)

I report to the trustees on my examination of the accounts of the St Helens Preschool Little Stars (SHPSLS) for the year ended 31 July 2025.

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').

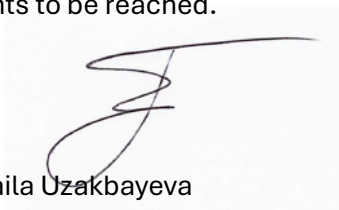
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 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 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:



Name: Lyaila Uzakbayeva

Relevant professional qualification or membership of professional bodies (if any): AAT

Address: 9 Davids Close, Bristol, BS35 3LR

Date: 24/05/2026

ST HELEN'S PRESCHOOL LITTLE STARS

England & Wales - Charity number 1182207

Accounts



26/05/2025

Trustee's Annual Report

From period start date : August 2023

To period end date : July 2024

Charity Name : St Helens Preschool Little Stars

Charity Registration Number : 1182207

Summary of the purpose of charity :

To provide early years childcare to children age 2-5 years old

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts :

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.

Offering early years childcare to all children between 2-5 years old in the community.

Early years funding from South Gloucestershire Council provides funded sessions to some parents for some sessions.

We Offer Non funded sessions where parents can pay privately for childcare.

Session times are Mon – Friday between 08:50 – 15:30 term time only

The early years setting offers early years child care and extra activities by professionals through out the week such as forest school and sports sessions which is all funded by the setting.

All resources and consumable are supplied by the preschool.

We have a team of permanent employees who all contribute to caring for all the children.

Review of activities and achievements :

This year we have provided early years childcare to 35 children, who all live locally to our preschool, we have supported children and families from all backgrounds and abilities and identified the needs of each child and provided support where necessary to parents and the early year care.

We have had a rental increase, our new rate of : £4,800.00 per year with 6% interest annually

Our session fees have increased to : £16.00 for 3 Year olds, £21.00 for 2 Year olds which is inline with the government funded hourly rate.

Staff wages has had a 9% increase this year.

New garden fence to secure garden space has cost £2000

Funding entitlement was used for the majority of children sessions.

We have faced struggles to recruit permanent practitioner staff due to the national crisis in staff and have used a recruitment agency to provide temporary staff to help support the team of staff.

This is an extra cost we have incurred this year but has meant preschool can operate Monday – Friday normal times.

Our charity is committee led who all volunteer their time to fulfil the committee roles, Chair roles, Treasurer and secretary roles, due to a lack of interest from parent volunteers we have not been able to fundraise for projects for the preschool.

Achievements :

Our preschool has continued to offer early years child care to 35 children in total this year.

We have filled the spaces to maximum capacity on most days. We have been able to continue to run forest school sessions, outdoor learning and sports sessions throughout the week.

Financial review :

Review of the charity's financial position at the end of the period

Money in (Funding & paid sessions) : £125,000.00

Expenses : £9,500.00 +Overheads £115,000.00 = Total : £124,500.00

Total increase in funds : £500.00

Savings Account (reserve acc) : £69,321.82

Current Account : £10,613.30

Total : £79,935.12

Reserve account :

All costs have been met without a loss and reserve funds have remained the same for the year.

Reserve funds are being saved to contribute to the long term goal for the preschool to provide a permanent building from 2028 to ensure St Helen's Preschool Little Stars can continue to offer early years child care in the future years. We will require further funding and grants to support this goal.

Amount of reserves held : £69,321.82

The preschool can continue to successfully run as long as building, rent and rates and staff costs remain within budget and funding is sufficient for funded sessions for children, the preschool will require extra funding for some children that need enhanced ratio. The preschool does not charge parents for any consumables and this will need to be revised by the committee to decide if voluntary consumable charges should be introduced monthly or termly to sufficiently provide resources and consumables to all the children without making a damaging loss to preschool.

The preschool does not charge parents for 30 minutes lunch for children due to 30 hours funding offered, we are considering closing earlier to help this cost to preschool and stay in line with the main school having a new closing time of 15:15 from September 2025. Parents have voted for an earlier finish time in the AGM 2024.

The charity's principal sources of funds are from the government funded sessions.

Structure, Governance and Management

Description of charity's trusts:

Type of governing document : Trust Deed

The Charity is part of the Pre School Learning Alliance 2013, Model CIO Constitution for Childcare providers 2013

The charity is offered support from South Gloucestershire Council who provide support in multiple areas such as business support, committee

support, early years support and more. This year it is apparent both preschool staff and committee use this support for all areas to progress the preschool.

The charity can network wider to gain more support in the local area with local churches and groups which could be beneficial for the future of the preschool in our community.

Reference and Administrative details

Charity name : St Helens Preschool Little Stars

Other name the charity uses : NA

Registered charity number : 1182207

Charity's principal address : St Helens Preschool Little Stars, Greenhill Road, Alveston, BS35 2QX

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)
1	Santosh Kaur		From 2023	
2	Sam Emmot		From 2024	
3	Megan Symonds		From 2025	

Declarations

The trustees declare that they have approved the trustees' report above.				
Signed on behalf of the charity's trustees				
Signature(s) Santosh Singh				
Full name(s) Santosh Kaur Singh				
Position (eg Secretary, Chair, etc) Treasurer				
Date 26/05/2025				

St Helen's Preschool Little Stars CIO

Balance Sheet Report

To: 31 July, 2024

ASSETS

Fixed Assets

0030 - Office equipment and IT - Cost	612.00	
0031 - Office equipment and IT - Accumulated Depreciation	-204.00	
	Total Fixed Assets	£408.00

Current Assets

1100 - Trade Debtors	6,637.83	
1110 - Provision for Doubtful Debtors	413.25	
1120 - Prepayments	1,014.00	
1200 - Bank Account	13,767.45	
1230 - Savings (Reserves Acc)	69,063.54	
	Total Current Assets	£90,896.07

TOTAL ASSETS **£91,304.07**

LIABILITIES

Current Liabilities

2100 - Trade Creditors	2,134.32	
2220 - NIC to pay to HMRC	-459.47	
2260 - Pension	312.58	
	Total Current Liabilities	£1,987.43

Future Liabilities

Total Future Liabilities **£0.00**

TOTAL LIABILITIES	£1,987.43
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TOTAL NET ASSETS	£89,316.64
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EQUITY

3200 - Capital introduced	98,055.25
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Net Profit / Loss	-8,738.61
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<i>3100 - Profit and Loss Account</i>	19.69
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<i>Net Profit / Loss (prior year(s))</i>	-9,330.08
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<i>Net Profit / Loss (current year)</i>	571.78
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TOTAL EQUITY	£89,316.64
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St Helen's Preschool Little Stars CIO

Profit and Loss Report

01 August, 2023 - 31 July, 2024

Sales		
4000 - Grants - EY Education SGC	96,435.37	
4001 - Fees Invoiced	19,643.64	
4002 - Grants - High needs	7,132.64	
4020 - Sales Discounts	-12.36	
4300 - Fundraising income	201.50	
4302 - Fundraising - Uniform Sales	308.40	
4900 - Other income	214.50	
4920 - Bank Interest received	1,097.88	
	Total Sales	£125,021.57
Direct Expenses		
5000 - Arts & Crafts	1,399.27	
5010 - Other (small) materials	1,801.95	
5020 - Fundraising expenses	5.20	
5021 - Fundraising expenses - Uniform Order	491.40	
5030 - Classes and activities (external)	4,272.50	
5100 - Other (irregular) expenses & materials	1,456.84	
	Total Direct Expenses	£9,427.16
	GROSS PROFIT / LOSS	£115,594.41
Overheads		
7000 - Employee Wages and Salaries	101,283.50	
7020 - Employers NI	-173.25	
7030 - Employer's Pension	1,306.39	
7070 - Statutory Maternity Pay	-2,144.61	

7095 - Recruitment Expenses	348.83	
7096 - Agency staff costs	1,924.19	
7100 - Rent	3,813.87	
7430 - Entertainment	305.00	
7460 - Subsistence	2.30	
7500 - Printing	281.97	
7510 - Postage and Carriage	3.45	
7520 - Office Stationery	109.24	
7550 - Computer & Software	185.88	
7560 - Mobile Charges	66.30	
7610 - Accountancy Fees	3,007.25	
7620 - Consultancy & Professional Fees	57.50	
7630 - Business Insurance	719.71	
7800 - Repairs and Renewals	2,082.42	
7810 - Cleaning	183.84	
7900 - Bank Charges and Interest	-15.22	
8030 - Office Equipment and IT Depreciation	204.00	
8110 - Bad Debt Provision	-413.25	
8200 - General Expenses	45.00	
8210 - Subscriptions	550.92	
8220 - Clothing Costs	463.44	
8230 - Training Costs	796.00	
9999 - Suspense	27.96	
	Total Overheads	£115,022.63
	NET PROFIT / LOSS	£571.78

Independent examiner's report to the trustees of St Helens Preschool Little Stars (SHPSLS)

I report to the trustees on my examination of the accounts of the St Helens Preschool Little Stars (SHPSLS) for the year ended 31 July 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 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 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 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:

Name:



Relevant professional qualification or membership of professional bodies (if any):

Address:

Date: 17/10/2024

ST HELEN'S PRESCHOOL LITTLE STARS

England & Wales - Charity number 1182207

Accounts

Treasurers report (CIO) 2022-2023

Summary

Bank account balances:

Savings	£78,065.66
Working account	£7,422.19
Balance	£85,487.85

Funds surplus for the year £ 20,329.14

Highlights

New system for dealing with late payments, substantially reducing risk of and instance of overdue debts.

Re-enforced payment deadlines of 2 weeks to aid cash flow and prevent overdue debts mounting with “free” months.

£500 from Tesco for outdoor area work, to be overseen by new committee

Thank you Kim!

New furniture on order – tables, chairs

Redecorated main room, toilets and cloakroom.

Salaries increased above minimum wage rates and ahead of Government dates for minimum wage increases.

Introduced deposit scheme for new places.

Still providing high quality care at low cost aided by the charity structure that a volunteer led system provides.

The structure of the rental agreement with the school means that no charges for energy should be passed on. The current contract ends May 2024.

The pre-school continues to be very busy reaching capacity on most sessions/days. Accounts are in a strong position reflecting the success of the pre-school operating daily and at high attendance. This reflects in a very significant increase in net income and will give the incoming committee options. The aim of the charity isn't to build a profit but needs to retain a buffer for example to cover redundancy payments if it were to close.

We have delayed any increase in charges to parents, splitting from the council rate from April to keep down costs to families.

Fees to be increased in-line to keep parity with Government funding rates from September 2024.

San Kaur
Treasurer

St Helen's Preschool Little Stars CIO

Balance Sheet Report

To: 31 July, 2023

ASSETS

Fixed Assets

Total Fixed Assets £0.00

Current Assets

1100 - Trade Debtors 1,212.46

1120 - Prepayments 2,232.45

1200 - Bank Account 7,422.19

1230 - Savings (Reserves Acc) 78,065.66

Total Current Assets £88,932.76

TOTAL ASSETS £88,932.76

LIABILITIES

Current Liabilities

2100 - Trade Creditors 339.56

2220 - NIC to pay to HMRC -151.66

Total Current Liabilities £187.90

Future Liabilities

Total Future Liabilities £0.00

TOTAL LIABILITIES £187.90

TOTAL NET ASSETS**£88,744.86**

EQUITY

3200 - Capital introduced 98,055.25

Net Profit / Loss -9,310.39

3100 - Profit and Loss Account 19.69

Net Profit / Loss (prior year(s)) -29,659.22

Net Profit / Loss (current year) 20,329.14

TOTAL EQUITY**£88,744.86**

St Helen's Preschool Little Stars CIO

Profit and Loss Report

01 August, 2022 - 31 July, 2023

Sales		
4000 - Grants - EY Education SGC	98,618.41	
4001 - Fees Invoiced	18,182.90	
4020 - Sales Discounts	-76.09	
4100 - Grants - Project Funding received	1,474.66	
4200 - Donations Received	250.00	
4300 - Fundraising income	296.66	
4302 - Fundraising - Uniform Sales	195.49	
4400 - Late Payment Charges	15.00	
4900 - Other income	29.00	
4920 - Bank Interest received	215.00	
	Total Sales	£119,201.03
Direct Expenses		
5000 - Arts & Crafts	761.34	
5010 - Other (small) materials	2,028.76	
5020 - Fundraising expenses	161.96	
5021 - Fundraising expenses - Uniform Order	667.54	
5030 - Classes and activities (external)	2,932.10	
5100 - Other (irregular) expenses & materials	3,924.09	
	Total Direct Expenses	£10,475.79
	GROSS PROFIT / LOSS	£108,725.24
Overheads		
6000 - Marketing	51.00	
7000 - Employee Wages and Salaries	77,158.82	

7030 - Employer's Pension	762.76	
7095 - Recruitment Expenses	164.17	
7100 - Rent	3,294.53	
7430 - Entertainment	109.16	
7520 - Office Stationery	123.71	
7550 - Computer & Software	426.48	
7560 - Mobile Charges	55.16	
7600 - Legal Fees	13.00	
7610 - Accountancy Fees	3,065.00	
7630 - Business Insurance	763.44	
7800 - Repairs and Renewals	49.16	
7810 - Cleaning	136.13	
7900 - Bank Charges and Interest	-38.87	
8100 - Bad Debts	-2.39	
8110 - Bad Debt Provision	1,092.87	
8210 - Subscriptions	271.87	
8230 - Training Costs	900.10	
	Total Overheads	£88,396.10
	NET PROFIT / LOSS	£20,329.14

Independent examiner's report to the trustees of St Helens Preschool Little Stars (SHPSLS)

I report to the trustees on my examination of the accounts of the St Helens Preschool Little Stars (SHPSLS) for the year ended 31 July 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 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 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 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:

Name:



Relevant professional qualification or membership of professional bodies (if any):

Address:

Date: 30/05/2024

ST HELEN'S PRESCHOOL LITTLE STARS

England & Wales - Charity number 1182207

Accounts

Treasurers report (CIO) 2021-2022

Summary

The pre-school continued to operate financially under the old charity status until April when financial transfer started. Hence accounts continue to reflect both charities.

The HSBC accounts were transferred to the Barclays accounts of the CIO over the summer term with the last transfer in August.

The transfer and closure of the accounts is complete but outside the window of the annual reports.

Largest capital expense in the year was the replacement to the gazebo after the first was damaged in a storm. It's hoped that a stronger structure can be coupled with firmer mounting. A stronger, more expensive model was procured and retention is being sourced. Final cost will be close to £1000

Changes to addresses from the Jubilee hall left a number of outstanding debts for training to be paid to the council, a significant one-off charge of £738

A transition to monthly billing has greatly aided cash flow and made it easier to identify if a family is struggling with payments and intervene as required.

The pre-school has attempted to use a single software system for attendance, records finance and similar during the summer term after some testing in 2021. The complications of using the software within the setting and without dedicated administration has proved too challenging. Invoicing for the July was particularly complicated, with £3000 owing from the term at present.

The system will no longer be used for invoicing going forward from the start of the summer term.

We have opened a credit card account to gain better visibility of spending and enable Lucy to make purchases without personal exposure, we aim to add to the card holders to aid the management.

The structure of the rental agreement with the school means that no charges for energy should be passed on. The current contract ends May 2024.

The pre-school continues to be very busy reaching capacity on most sessions/days. Accounts are in a strong position reflecting the success of the pre-school operating daily and at high attendance. This reflects in a very significant increase in net income and will give the incoming committee options. The aim of the charity isn't to build a profit but needs to retain a buffer for example to cover redundancy payments if it were to close.

We have delayed any increase in charges to parents, splitting from the council rate from April to keep down costs to families.

James Marshall
Treasurer

Treasurers report (CIO) 2021-2022

Net Income, £23,500 higher than previous year, unpaid invoices largely similar. This is due to increased take up and longer provision with full 5 day week.

Accounts

Income	2022/21	2020/21	2019/20
SGC Education Grant	77,552	70,062	57,738
Fees Invoiced	23,739	2,995	13,609
Provision for unpaid invoices	-3,000	-2,955	-2,617
Fundraising	542	1,947	169
Other Grants	-	3,265	1,000
Covid Grants	-		1,298
Bank Interest received	4	1	9
Total Income	98,837	75,315	71,206

Expenses, increased by £5,560

Expenses	2022/21	2020/21	2019/20
Gross Wages	58,568	52,739	43,108
Staff training	1,793	991	918
Rent	3,202	3,112	3,023
Materials for sessions	1,789	545	350
Large Equipment & other irregular materials	4465	9,154	2,472
Subscriptions & Annual EY fees, insurance	1560	692	664
Admin expenses	2,213	697	543
Total Expenses	73,590	67,930	51,078

Wages increased ~ 10% in April so effect is in summer term only
Staffing increased slightly to cover ratios again in summer term.

	2022/21	2020/21	2019/20
Income	98,837	75,315	71,206
Expenses	73,590	67,930	51,078
Funds Surplus	25,247	7,385	20,128

St Helen's Pre-School**Balance Sheet****For the Year ended 31st July 2022**

		31-Jul-22		31-Jul-21	
	Note	£	£	£	£
Fixed Assets					
Equipment			0		0
Current Assets					
Stock					
Accounts Receivable		9,089		0	
St Helens Preschool Little Stars CIO (Asset Transfe		0		0	
HSBC Current account		22,934		18,200	
HSBC Deposit account		40,221		0	
HSBC High Interest account		0		6,217	
Petty Cash		<u>0</u>		<u>0</u>	
		72,243		24,417	
Current Liabilities					
General liabilities		43,846		24,397	
		<u>43,846</u>		<u>24,397</u>	
Total assets less current liabilities:			28,398		20
Total net assets (liabilities):			<u>28,398</u>		<u>20</u>
Financed by:					
Reserves at 1st August 2019			20		0
Plus: Surplus/(loss) for the year			28,378		20
Reserves at 31st July 2019			<u>28,398</u>		<u>20</u>

St Helen's Pre-School
Profit and Loss Account

For the Year ended 31st July 2022

		31-Jul-22		31-Jul-21	
	Note	£	£	£	£
Income					
Fee income	Session Fees	23,560		0	
	Nursery Grant	1	80,715	0	
Fundraising and donations	2	802		18	
Bank interest		4		1	
Other income	3	0		0	
Net income			105,082		20
Expenditure					
Staff		61,636		0	
Payroll & Accounts fees		2,572		0	
Training		0		0	
Rent		3,203		0	
Insurance		0		0	
Sundry expenses	4	6,219		0	
Bad debt writeoff		3,074		0	
Net expenditure			76,704		0
Net Profit (loss) for the year			<u>28,378</u>		<u>20</u>

St Helens Pre-School Little Stars
Charity Number 1182207

Statement of Accounts

For the Year ended 31st July 2022

Audited by :

ADoull

Alun Doull, Chartered Accountant

80 Stokes Croft
Bristol
BS1 3QY



St Helen's Pre-School**Balance Sheet****For the Year ended 31st July 2022**

		31-Jul-22		31-Jul-21	
	Note	£	£	£	£
Fixed Assets					
Equipment			0		0
Current Assets					
Stock					
Accounts Receivable		9,089		0	
St Helens Preschool Little Stars CIO (Asset Transfe		0		0	
HSBC Current account		22,934		18,200	
HSBC Deposit account		40,221		0	
HSBC High Interest account		0		6,217	
Petty Cash		<u>0</u>		<u>0</u>	
		72,243		24,417	
Current Liabilities					
General liabilities		43,846		24,397	
		<u>43,846</u>		<u>24,397</u>	
Total assets less current liabilities:			28,398		20
Total net assets (liabilities):			<u>28,398</u>		<u>20</u>
Financed by:					
Reserves at 1st August 2019			20		0
Plus: Surplus/(loss) for the year			28,378		20
Reserves at 31st July 2019			<u>28,398</u>		<u>20</u>

St Helen's Pre-School
Profit and Loss Account

For the Year ended 31st July 2022

		31-Jul-22		31-Jul-21	
	Note	£	£	£	£
Income					
Fee income	Session Fees	23,560		0	
	Nursery Grant	1	80,715	0	
Fundraising and donations	2	802		18	
Bank interest		4		1	
Other income	3	0		0	
Net income			105,082		20
Expenditure					
Staff		61,636		0	
Payroll & Accounts fees		2,572		0	
Training		0		0	
Rent		3,203		0	
Insurance		0		0	
Sundry expenses	4	6,219		0	
Bad debt writeoff		3,074		0	
Net expenditure			76,704		0
Net Profit (loss) for the year			<u>28,378</u>		<u>20</u>

ST HELEN'S PRESCHOOL LITTLE STARS

England & Wales - Charity number 1182207

Accounts

St Helens Pre-School Little Stars
Charity Number 1182207

Statement of Accounts

For the Year ended 31st July 2021

Audited by :

Alun Doull, Chartered Accountant

80 Stokes Croft
Bristol
BS1 3QY

St Helen's Pre-School**Balance Sheet****For the Year ended 31st July 2021**

	31-Jul-21		31-Jul-20	
Note	£	£	£	£
Fixed Assets				
Equipment		0		0
Current Assets				
Stock				
Accounts Receivable	0		0	
St Helens Preschool Little Stars CIO (Asset Transfe	0		0	
HSBC Current account	18,200		151	
HSBC Deposit account	0		0	
HSBC High Interest account	6,217		6,216	
Petty Cash	<u>0</u>		<u>0</u>	
	24,417		6,367	
Current Liabilities				
General liabilities	24,396		6,366	
	<u>24,396</u>		<u>6,366</u>	
Total assets less current liabilities:		21		1
Total net assets (liabilities):		<u>21</u>		<u>1</u>
Financed by:				
Reserves at 1st August 2019		1		0
Plus: Surplus/(loss) for the year		20		1
Reserves at 31st July 2019		<u>21</u>		<u>1</u>

St Helen's Pre-School
Profit and Loss Account

For the Year ended 31st July 2021

		31-Jul-21		31-Jul-20	
	Note	£	£	£	£
Income					
Fee income	Session Fees	0		0	
	Nursery Grant	1	0	0	
Fundraising and donations	2	18		0	
Bank interest		1		1	
Other income	3	0		0	
		<hr/>		<hr/>	
Net income			20		1
Expenditure					
Staff		0		0	
Payroll & Accounts fees		0		0	
Training		0		0	
Rent		0		0	
Insurance		0		0	
Sundry expenses	4	0		0	
Bad debt writeoff		0		0	
		<hr/>		<hr/>	
Net expenditure			0		0
		<hr/>		<hr/>	
Net Profit (loss) for the year			<u>20</u>		<u>1</u>