

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2025  
for  
St Matthew's High Brooms Pre-School CIO

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for the Year Ended 5 April 2025

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## St Matthew's High Brooms Pre-School CIO

### Report of the Trustees for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1206480

### **Principal address**

St Matthew's Church Hall  
High Brooms Road  
Tunbridge Wells  
Kent  
TN4 9DA

### **Trustees**

Ms M M Parry  
Ms V Littlechild  
Ms M J Armour

Approved by order of the board of trustees on ..... and signed on its behalf  
by:

.....  
Trustee

Independent Examiner's Report to the Trustees of  
St Matthew's High Brooms Pre-School CIO

**Independent examiner's report to the trustees of St Matthew's High Brooms Pre-School CIO**

I report to the charity trustees on my examination of the accounts of St Matthew's High Brooms Pre-School CIO (the Trust) for the year ended 5 April 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 Act and in carrying out my examination I have followed all 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.

Francine Hamilton ACCA  
The Association of Chartered Certified Accountants

Date: .....

St Matthew's High Brooms Pre-School CIO

Statement of Financial Activities  
for the Year Ended 5 April 2025

	Notes	Unrestrict fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		220,190
		<hr/>
<b>EXPENDITURE ON</b>		
Raising funds	2	137,757
		<hr/>
<b>NET INCOME</b>		82,433
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		82,433
		<hr/> <hr/>

The notes form part of these financial statements

St Matthew's High Brooms Pre-School CIO

Balance Sheet  
5 April 2025

	Notes	Unrestrict fund £
<b>CURRENT ASSETS</b>		
Cash at bank		88,581
<b>CREDITORS</b>		
Amounts falling due within one year	4	(6,148)
<b>NET CURRENT ASSETS</b>		<hr/> 82,433 <hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		82,433
<b>NET ASSETS</b>		<hr/> 82,433 <hr/>
<b>FUNDS</b>	5	
Unrestricted funds		<hr/> 82,433 <hr/>
<b>TOTAL FUNDS</b>		<hr/> 82,433 <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. RAISING FUNDS**

**Raising donations and legacies**

Support costs

£  
27,376

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025.

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Taxation and social security

Other creditors

£  
5,398  
750  
  
6,148

**5. MOVEMENT IN FUNDS**

	Net movement in funds £	At 5.4.25 £
<b>Unrestricted funds</b>		
General fund	82,433	82,433
<b>TOTAL FUNDS</b>	<b>82,433</b>	<b>82,433</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	220,190	(137,757)	82,433
<b>TOTAL FUNDS</b>	<b>220,190</b>	<b>(137,757)</b>	<b>82,433</b>



**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

St Matthew's High Brooms Pre-School CIO

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	70,906
Grants	130,582
Fees	18,702

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220,190

**Total incoming resources** 220,190

**EXPENDITURE**

**Support costs**

**Management**

Wages	103,560
Social security	6,666
Pensions	6,889
Staff training & welfare	1,628
Hall hire	6,821
Subscriptions	124
Travel	600
Computer	1,983
Telephone	758
Postage and stationery	176
Purchases	6,908
Sundries	336
Accountancy & legal fees	1,308

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137,757

Total resources expended 137,757

**Net income** 82,433