

ST ANDREWS PRE-SCHOOL  
REGISTERED CHARITY NUMBER 1026835

ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019

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ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019  
GENERAL INFORMATION

Name and address	St Andrews Pre-School Pentland Road Dronfield Woodhouse S18 8ZQ
Trustees	Andrea Powell Alison Parker Kate Broomhead Sarah Blackburn Maxine Gachagan Emma Turnell Amy Binney Genna Rowbotham - resigned July 2018
Independent examiner	Brendan Ashmore ACA Tingle Ashmore Ltd Chartered Accountants & Registered Auditors Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	The Royal Bank of Scotland Plc Dronfield Branch Bede House 11 Western Boulevard LE2 7EJ
Registered charity number	1026835

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019  
TRUSTEES' ANNUAL REPORT

The trustees present their report and the financial statements for the year ended 31st May 2019.

**Principal activities and objects**

St Andrews Pre-School is a registered charity and is governed by its constitution.

The objects of the charity are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Public benefit**

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

**Trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review of activities during the year**

The receipts and payments account shows little change in total receipts with the additional funding from the Council being offset by lower fee receipts from parents.

Total expenditure increased by nearly £6,000, to £121,571, due primarily to higher wages and additional expenditure on school meals.

Overall, there was a surplus for the year of £9,239, which compares to £14,882 for the previous year.

ST ANDREWS PRE-SCHOOL  
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TRUSTEES' ANNUAL REPORT

Reserves policy and financial position

The Receipts and Payments Account shows unrestricted funds at 31st May 2019 of £73,969 of which £37,000 has been set aside in a designated fund to cover anticipated staff redundancy payments in the event that the pre-school has to close. The balance of £36,969 represents approximately 4 months of expenditure. This level of reserves is held to fund the continuing expenditure of the charity.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

The report of the trustees was approved on 2nd July 2019 and signed on its behalf by

.....  
Andrea Powell

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st May 2019 which are set out on pages 5 to 7.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Dated : 2nd July 2019

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Brendan Ashmore ACA  
Tingle Ashmore Ltd  
Chartered Accountants & Registered Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019  
RECEIPTS AND PAYMENTS ACCOUNT

		Unrestricted funds 2019	Restricted funds 2019	Total funds 2019	Total funds 2018
	Note	£	£	£	£
<b>RECEIPTS</b>					
Nursery certificates		96,317	-	96,317	92,125
Fees and meal income		30,755	-	30,755	34,348
Other grants and donations		-	1,182	1,182	1,564
Uniform sales		-	-	-	60
Christmas party		210	-	210	230
Fundraising and gift aid		1,001	585	1,586	1,824
Contributions to trip expenses		606	-	606	580
Bank interest		154	-	154	53
<b>TOTAL RECEIPTS</b>		<u>£129,043</u>	<u>£1,767</u>	<u>£130,810</u>	<u>£130,784</u>
<b>PAYMENTS</b>					
Wages and training costs		95,023	1,182	96,205	93,782
Rent		10,199	-	10,199	9,822
Equipment and repairs		1,233	507	1,740	3,333
Supplies		1,040	-	1,040	1,212
Uniforms		56	-	56	238
Advertising and website		749	-	749	1,056
Photocopying, stationery and stamps		504	-	504	339
Mobile phone and internet		81	-	81	130
Milk, snacks and meals		6,498	-	6,498	3,570
PLA membership and insurance		759	-	759	748
Independent examination and payroll preparation		834	-	834	834
Leaving presents		68	-	68	-
Trips and excursions		841	-	841	806
French lessons		790	-	790	440
Sundries		812	-	812	1,311
Bank charges		395	-	395	(1,719)
<b>TOTAL PAYMENTS</b>		<u>£119,882</u>	<u>£1,689</u>	<u>£121,571</u>	<u>£115,902</u>
<b>SURPLUS FOR THE YEAR</b>	2	9,161	78	9,239	14,882
Cash and bank balances brought forward		<u>64,730</u>	<u>-</u>	<u>64,730</u>	<u>49,848</u>
Cash and bank balances carried forward		<u>£73,891</u>	<u>£78</u>	<u>£73,969</u>	<u>£64,730</u>

ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019  
STATEMENT OF ASSETS AND LIABILITIES

	2019	2018
	£	£
<b>CASH AND BANK DEPOSITS</b>		
Royal Bank of Scotland Plc		
Deposit account	72,362	62,456
Current account	1,579	2,262
Cash	28	12
	<u>£73,969</u>	<u>£64,730</u>
<b>Analysis between funds</b>		
Unrestricted funds		
General reserve	36,969	29,730
Designated fund	37,000	35,000
	<u>£73,969</u>	<u>£64,730</u>

The Pre-School has a stock of play equipment and supplies of paint, paper etc. This has not been valued due to difficulties in ascertaining a realistic realisable value. It has an insurance value of £10,000. The Pre-School had a liability of £481 (2018 - £319) at 31st May 2019 in respect of pension contributions payable for May's wages.

These accounts are prepared in accordance with the provisions of the Charities Act 2011.

The accounts were approved by the Trustees on 2nd July 2019 and signed on their behalf by

.....  
Amy Binney



ST ANDREWS PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED  
31ST MAY 2019  
NOTES TO THE ACCOUNTS

1 Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historical cost convention on a receipts and payments basis.

b) Fund accounting

Funds held by the charity are either:-

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these comprise unrestricted funds that have been set aside by the trustees to meet staff redundancy payments in the event that the pre-school has to close.

Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

	2019	2018
	£	£
2 Surplus for the year		
This is stated after charging		
Independent examination and payroll preparation fees	£834	£834
	<u>      </u>	<u>      </u>

3 Restricted funds

	Balance at 1st June 2018	Movement in resources		Balance at 31st May 2019
	£	Incoming £	Outgoing £	£
Staff costs	-	1,182	(1,182)	-
Equipment	-	585	(507)	78
	<u>£-</u>	<u>£1,767</u>	<u>£(1,689)</u>	<u>£78</u>

The restricted funds arose as follows:

Staff costs - grants received to cover additional staff costs for particular children, or staff training.

Equipment - funds were raised towards the cost and installation of a play house. The expenditure in the year relates to the purchase of the house with the balance carried forward to be used towards the cost of installation.