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REGISTERED CHARITY NUMBER: 1032372

Stephen Hill
MID KENT

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
ECCLES PRE-SCHOOL**

Stephen Hill Mid Kent Limited
31-33 Albion Place
Sittingbourne Road
Maidstone
Kent
ME14 5DZ

ECCLES PRE-SCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2024**

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ECCLES PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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

1032372

Principal address

Methodist Church Hall
Bull Lane
Eccles
Aylesford
Kent
ME20 7HE

Trustees

G Wallace Treasurer (resigned 31.1.25)
N Weller (appointed 30.10.23)
C Lovell (appointed 28.10.24)
A Courtney (appointed 28.10.24)
S Pigott (appointed 28.10.24)
S Ford (appointed 28.10.24)
E Boyd (appointed 28.10.24)

Approved by order of the board of trustees on 27 March 2025 and signed on its behalf by:



C Lovell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ECCLES PRE-SCHOOL**

Independent examiner's report to the trustees of Eccles Pre-School

I report to the charity trustees on my examination of the accounts of Eccles Pre-School (the Trust) for the year ended 31 August 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 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.



Peter Shillinglaw FCA
The Institute of Chartered Accountants in England and Wales

Stephen Hill Mid Kent Limited
31-33 Albion Place
Sittingbourne Road
Maidstone
Kent
ME14 5DZ

27 March 2025

ECCLES PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		109,429	64,380
Other trading activities	2	1,170	10,643
Total		<u>110,599</u>	<u>75,023</u>
 EXPENDITURE ON			
Raising funds		95,621	68,653
Other		399	-
Total		<u>96,020</u>	<u>68,653</u>
 NET INCOME		14,579	6,370
 RECONCILIATION OF FUNDS			
Total funds brought forward		15,523	9,153
 TOTAL FUNDS CARRIED FORWARD		<u><u>30,102</u></u>	<u><u>15,523</u></u>


The notes form part of these financial statements

ECCLES PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2024**

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	5	316	632
CURRENT ASSETS			
Debtors	6	4,101	288
Cash at bank and in hand		26,405	18,080
		<u>30,506</u>	<u>18,368</u>
CREDITORS			
Amounts falling due within one year	7	(720)	(3,477)
NET CURRENT ASSETS		<u>29,786</u>	<u>14,891</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,102	15,523
NET ASSETS		<u>30,102</u>	<u>15,523</u>
FUNDS	8		
Unrestricted funds		30,102	15,523
TOTAL FUNDS		<u>30,102</u>	<u>15,523</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2025 and were signed on its behalf by:



C Lovell - Trustee

The notes form part of these financial statements

ECCLES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

ECCLES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	966	10,543
Interest Received	204	100
	1,170	10,643
	1,170	10,643

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	64,380
Other trading activities	10,643
Total	75,023
 EXPENDITURE ON	
Raising funds	68,653
	68,653
 NET INCOME	6,370
 RECONCILIATION OF FUNDS	
Total funds brought forward	9,153
	9,153
 TOTAL FUNDS CARRIED FORWARD	15,523

ECCLES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2023 and 31 August 2024	948
DEPRECIATION	
At 1 September 2023	316
Charge for year	316
At 31 August 2024	632
NET BOOK VALUE	
At 31 August 2024	316
At 31 August 2023	632

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade debtors	1,187	-
Other debtors	2,914	-
Prepayments	-	288
	<u>4,101</u>	<u>288</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade creditors	-	3,001
Taxation and social security	-	(324)
Other creditors	720	800
	<u>720</u>	<u>3,477</u>

8. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	15,523	14,579	30,102
TOTAL FUNDS	<u>15,523</u>	<u>14,579</u>	<u>30,102</u>

ECCLES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,599	(96,020)	14,579
TOTAL FUNDS	110,599	(96,020)	14,579

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	9,153	6,370	15,523
TOTAL FUNDS	9,153	6,370	15,523

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,023	(68,653)	6,370
TOTAL FUNDS	75,023	(68,653)	6,370

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	9,153	20,949	30,102
TOTAL FUNDS	9,153	20,949	30,102

ECCLES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,622	(164,673)	20,949
TOTAL FUNDS	<u>185,622</u>	<u>(164,673)</u>	<u>20,949</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

ECCLES PRE-SCHOOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	31.8.24	31.8.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	91,970	49,293
Fees & Lunch Clubs	16,619	14,427
PSEN Resources Grant	650	584
Other Income	190	76
	109,429	64,380
Other trading activities		
Fundraising events	966	10,543
Interest Received	204	100
	1,170	10,643
Total incoming resources	110,599	75,023
EXPENDITURE		
Support costs		
Management		
Wages	42,777	55,785
Pensions	192	-
Staff Checks	534	-
Rent	10,957	3,411
Consultancy Fees	32,308	3,000
Insurance	466	96
Repairs & Renewals	363	533
Telephone	21	49
Postage and stationery	176	73
Sundries	175	283
Cleaning	22	300
Training	221	378
Preschool Supplies	3,170	2,054
	91,382	65,962
Finance		
Bank charges	83	-
Governance costs		
Accountancy and legal fees	4,239	2,375
Computer equipment	316	316
	4,555	2,691

This page does not form part of the statutory financial statements

ECCLES PRE-SCHOOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	31.8.24 £	31.8.23 £
Total resources expended	<u>96,020</u>	<u>68,653</u>
Net income	<u><u>14,579</u></u>	<u><u>6,370</u></u>

This page does not form part of the statutory financial statements