

Registered Charity Number
1037127

St Paul's Beckenham Pre-School

Report and Accounts

For The Year Ended

31 August 2020

**St Paul's Beckenham Pre-School
Report and accounts
Contents**

	Page
Charity information	1
Trustees' Report	2-3
Statement of Trustees' responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Income and Expenditure account	7
Statement of total recognised gains and losses	8
Movements in Accumulated Funds	8
Balance sheet	9
Notes to the accounts	10-12

**St Paul's Beckenham Pre-School
Company Information**

Trustees

Liz Spencer - Chairman and acting secretary
Maria Crowe - Trustee and acting treasurer
Keith Howick
Peter Evans
Rachel Mitchell
Sarah Rickwood

Independent Examiner

David Wright FCA
PO Box 70552
London
SE9 9DE

Bankers

Lloyds Bank PLC
6-8 Market Square
Bromley
BR1 1NA

Registered Charity number

1037127

St Paul's Beckenham Pre-School

The report of the trustees for the year ended 31 August 2020

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2020.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st August 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is St Paul's Beckenham Pre-School.

The legal registration details are :-

<i>Date of formation</i>	29 April 1994
<i>The Principal Office is</i>	Lawn Road Beckenham BR3 1TP
<i>Charity Registration Number</i>	1037127

Objectives and Activities of the Charity

Summary of main activities of the charity in relation to its objects

The aim of the pre-school is to enhance the development and education of children primarily under-statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play facilities and training courses, together with the right of parents to take responsibility and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion and means of ability.

Additionally we encourage the study of the needs of such children and their families and promote public interest and recognition of such needs in the local area.

The trustees confirm that they have complied with the duty in section 4 of the 2006 Act and have due regard to the guidance on public benefit published by the commission.

Summary of the main achievements of the charity during the period

The charity has generated a surplus of £528 for the year (2019:- deficit of £13,057).

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

St Paul's Beckenham Pre-School is governed by its Constitution, and is also known as "The Pre-School". The Pre-School is a body in membership of the Pre-School Learning Alliance.

St Paul's Beckenham Pre-School

The report of the trustees for the year ended 31 August 2020

Financial Review

Policies on reserves

As at 31 August 2020 the Charity had unrestricted reserves of £66,232. The Charity's current policy is to endeavour to maintain reserves of at least one half of annual expenditure ie approximately £40,000.

Specific changes in fixed assets

There are no fixed assets held.

The members of the Board of Trustees of the Charity during the period ended 31st August 2020 were :-

Liz Spencer - Chairman and acting secretary
Maria Crowe - Trustee and acting treasurer
Keith Howick
Peter Evans
Rachel Mitchell
Sarah Rickwood

The trustees are all members of the charity.

Independent Examiner

David Wright FCA
Chartered Accountant
PO Box 70552
London
SE9 9DE

St Paul's Beckenham Pre-School

The report of the trustees for the year ended 31 August 2020

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21st January 2022.



Liz Spencer
Trustee

**St Paul's Beckenham Pre-School
Independent Examiner's Report to the trustees of the Charity**

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 August 2020**

I report to the trustees on my examination of the accounts of St Paul's Beckenham Pre-School (the Charity) for the year ended 31st August 2020.

Responsibilities and basis of report

As the charity trustees of the Charity 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 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:

- (i) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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 the 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.

The Examiner's relevant professional qualification or body:
Chartered Accountant



David Wright FCA
Chartered Accountant
PO Box 70552
London
SE9 9DE

The date upon which my opinion is expressed is :- 21st January 2022.

**St Paul's Beckenham Pre-School
Statement of Financial Activities
for the year ended 31 August 2020**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2020 £	2020 £	2020 £	2019 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	74,588	-	74,588	73,614
Activities for generating funds	483	-	483	605
<i>Incoming resources from charitable activities</i>				
	11,554	-	11,554	15,035
Total incoming resources	86,625	-	86,625	89,254
<i>Costs of charitable activities</i>				
	84,973	-	84,973	100,800
<i>Governance costs</i>				
	1,124	-	1,124	1,511
Total resources expended	86,097	-	86,097	102,311
Net incoming resources/(net outgoing resources) before transfers between funds	528	-	528	(13,057)
Net movement in funds	528	-	528	(13,057)
<i>Total funds brought forward</i>	65,704	-	65,704	78,761
Total Funds carried forward	66,232	-	66,232	65,704

The net movement in funds referred to above is the net incoming resources as defined in the SORP and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the the SORP.

All activities derive from continuing operations

The notes on pages 10 to 12 form an integral part of these accounts.

**St Paul's Beckenham Pre-School
Statement of Financial Activities
for the year ended 31 August 2020**

**Income and Expenditure Account
for the year ended 31 August 2020**

	2020 £	2019 £
Turnover	86,625	89,254
Direct costs of turnover	84,973	100,800
Gross surplus/(deficit)	<u>1,652</u>	<u>(11,546)</u>
Governance costs	1,124	1,511
Surplus/(deficit) on ordinary activities before tax	<u>528</u>	<u>(13,057)</u>
Surplus/(deficit) for the financial year	<u>528</u>	<u>(13,057)</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the financial year	<u>528</u>	<u>(13,057)</u>

All activities derive from continuing operations

The notes on pages 10 to 12 form an integral part of these accounts.

**St Paul's Beckenham Pre-School
Statement of Financial Activities
for the year ended 31 August 2020**

**Statement of Total Recognised Gains and Losses
for the year ended 31 August 2020**

	2020	2019
	£	£
Excess of income over expenditure before realisation of assets	528	(13,057)
Net Movement in funds before taxation	<u>528</u>	<u>(13,057)</u>

**Movements in revenue and capital funds
for the year ended 31 August 2020**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2020	2020	2020	2019
	£	£	£	£
Accumulated funds brought forward	65,704	-	65,704	78,761
Recognised gains and losses before transfers	528	-	528	(13,057)
Closing revenue accumulated funds	<u>66,232</u>	<u>-</u>	<u>66,232</u>	<u>65,704</u>
			£	£

Summary of funds

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2020	2020	2020	2020	2019
		£	£	£	£
Revenue accumulated funds	-	66,232	-	66,232	65,704
Total funds	<u>-</u>	<u>66,232</u>	<u>-</u>	<u>66,232</u>	<u>65,704</u>

The notes on pages 10 to 12 form an integral part of these accounts.

**St Paul's Beckenham Pre-School
Balance Sheet
as at 31 August 2020**

	Notes	2020 £	2019 £
<i>The assets and liabilities of the charity :</i>			
Current assets			
Cash at bank and in hand		66,652	66,064
Creditors:-			
amounts due within one year	6	(420)	(360)
Net current assets		<u>66,232</u>	<u>65,704</u>
Total assets less current liabilities		<u>66,232</u>	<u>65,704</u>
Net assets including pension asset / liability		<u>66,232</u>	<u>65,704</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		66,232	65,704
Total unrestricted funds		<u>66,232</u>	<u>65,704</u>
Total charity funds		<u>66,232</u>	<u>65,704</u>



**Liz Spencer
Trustee**

Approved by the board of trustees on 21st January 2022.

The notes on pages 10 to 12 form an integral part of these accounts.

**St Paul's Beckenham Pre-School
Notes to the Accounts
for the year ended 31 August 2020**

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

St Paul's Beckenham Pre-School
Notes to the Accounts
for the year ended 31 August 2020

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Governance costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/(deficit) for the financial year	2020	2019
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	<u>86,625</u>	<u>89,254</u>
and after charging:-		
Independent Examiner's Fees	<u>420</u>	<u>360</u>

4 Expenses paid to trustees or persons connected with trustees

	2020	2019
	£	£
The aggregate amount of expenses paid to trustees was	<u>704</u>	<u>1,151</u>

5 Staff Costs and Emoluments

	2020	2019
	£	£
Gross Salaries	<u>68,807</u>	<u>81,096</u>

Numbers of full time employees or full time equivalents	2020	2019
Engaged on charitable activities	7	7

During the period £704 was paid to two trustees for administrative support.
There were no employees with emoluments in excess of £60,000 per annum.

St Paul's Beckenham Pre-School
Notes to the Accounts
for the year ended 31 August 2020

6 Creditors: amounts falling due within one year	2020	2019
	£	£
Accrued expenses	<u>420</u>	<u>360</u>

7 Analysis of the Net Movement in Funds	2020	2019
	£	£
Net movement in funds from Statement of Financial Activities	<u>528</u>	<u>(13,057)</u>

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 August 2020	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Current Assets	66,652	-	-	66,652
Current Liabilities	(420)	-	-	(420)
	<u>65,704</u>	<u>-</u>	<u>-</u>	<u>66,232</u>
	£	£	£	£
At 1 September 2019	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
Current Assets	66,064	-	-	66,064
Current Liabilities	(360)	-	-	(360)
	<u>65,704</u>	<u>-</u>	<u>-</u>	<u>65,704</u>

The individual funds included above are :-

	Funds at	Movements	Transfers	Funds at
	2019	in	Between	2020
		Funds	funds	
	£	as below	£	£
Unrestricted funds	65,704	528	-	66,232
	<u>65,704</u>	<u>528</u>	<u>-</u>	<u>65,704</u>

Analysis of movements in funds as shown in the table above

	Incoming	Outgoing	Gains &	Movement
	Resources	Resources	Losses	in funds
	£	£	£	£
Unrestricted funds	86,625	86,097	-	528
	<u>86,625</u>	<u>86,097</u>	<u>-</u>	<u>528</u>

St Paul's Beckenham Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2020

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 and revised in June 2008.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
	£	£	£	£
Incoming Resources				
Voluntary Income				
Government and public bodies				
Incoming resources of a revenue nature				
Funding from Bromley Children and Young People	74,588	-	74,588	73,614
Total Voluntary Income	74,588	-	74,588	73,614
Activities for generating funds				
Fundraising activities	483	-	483	605
Total of activities for generating funds	483	-	483	605
Incoming resources from charitable activities				
Fees from parents	11,554	-	11,554	15,035
Charitable activities	11,554	-	11,554	15,035
Total Incoming Resources	86,625	-	86,625	89,254
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
Toys and equipment	1,912	-	1,912	4,703
Food and cleaning	628	-	628	5
Additional daily resources	1,158	-	1,158	1,395
Hall hire	6,420	-	6,420	6,636
Extra-Curricular Activities	3,093	-	3,093	4,320
	13,211	-	13,211	17,059
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	68,807	-	68,807	81,096
Uniforms	331	-	331	110
	69,138	-	69,138	81,206

St Paul's Beckenham Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2020

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 and revised in June 2008.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2020	2020	2020	2019
	£	£	£	£
Management and administration costs				
in support of charitable activities				
Staff costs in support of charitable activities				
Training and welfare	-	-	-	740
	-	-	-	740
Premises Costs				
Insurance	559	-	559	587
	559	-	559	587
General administrative expenses:				
Telephone and fax	276	-	276	268
Stationery and printing	18	-	18	-
Donation to Demelza	141	-	141	234
Christmas meal	500	-	500	-
Advertising and PR	756	-	756	305
Donation to St Paul's Church	-	-	-	100
	1,691	-	1,691	907
Other support costs				
OFSTED/PLA/FEES	374	-	374	301
	374	-	374	301
Total Support costs	71,762	-	71,762	83,741
Support costs for grants paid				
Total Expended on Charitable Activities	84,973	-	84,973	100,800
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work				
Specific governance costs				
Agreed payments to Trustees for administrative work	704	-	704	1,151
Independent Examiner's Fees	420	-	420	360
Total governance costs	1,124	-	1,124	1,511