

Registered Charity Number  
1037127

St Paul's Beckenham Pre-School

Report and Accounts

For The Year Ended

31 August 2021

**St Paul's Beckenham Pre-School  
Report and accounts  
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**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 - Resigned 31st December 2020

Rachel Mitchell - Resigned 1st September 2020

Sarah Rickwood - Resigned 31st December 2020

**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 2021**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31st August 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st August 2021 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 £14,063 for the year (2020:- £528).

#### **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 2021**

#### **Financial Review**

##### ***Policies on reserves***

As at 31 August 2021 the Charity had unrestricted reserves of £80,295. 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 - Resigned 31st December 2020  
Rachel Mitchell - Resigned 1st September 2020  
Sarah Rickwood - Resigned 31st December 2020

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 2021

#### 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 9th May 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 2021**

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 2021.

**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:

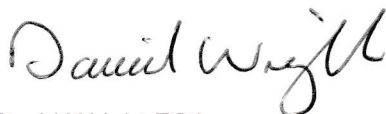
(i) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or

(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 :- 10th May 2022.

**St Paul's Beckenham Pre-School  
Statement of Financial Activities  
for the year ended 31 August 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
<b>Incoming resources</b>				
<b><i>Incoming resources from generated funds</i></b>				
Voluntary Income	65,398	-	65,398	74,588
Activities for generating funds	101	-	101	483
<b><i>Incoming resources from charitable activities</i></b>	21,864	-	21,864	11,554
<b>Total incoming resources</b>	<b>87,363</b>	<b>-</b>	<b>87,363</b>	<b>86,625</b>
<b><i>Costs of charitable activities</i></b>	72,511	-	72,511	84,973
<b><i>Governance costs</i></b>	789	-	789	1,124
<b>Total resources expended</b>	<b>73,300</b>	<b>-</b>	<b>73,300</b>	<b>86,097</b>
<b>Net incoming resources before transfers between funds</b>	<b>14,063</b>	<b>-</b>	<b>14,063</b>	<b>528</b>
<b>Net movement in funds</b>	<b>14,063</b>	<b>-</b>	<b>14,063</b>	<b>528</b>
<b><i>Total funds brought forward</i></b>	<b>66,232</b>	<b>-</b>	<b>66,232</b>	<b>65,704</b>
<b>Total Funds carried forward</b>	<b>80,295</b>	<b>-</b>	<b>80,295</b>	<b>66,232</b>

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 2021**

**Income and Expenditure Account  
for the year ended 31 August 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	87,363	86,625
Direct costs of turnover	72,511	84,973
<b>Gross surplus</b>	<u>14,852</u>	<u>1,652</u>
Governance costs	789	1,124
<b>Surplus on ordinary activities before tax</b>	<u>14,063</u>	<u>528</u>
<b>Surplus for the financial year</b>	<u>14,063</u>	<u>528</u>
Gift Aid Payments	-	-
<b>Retained surplus for the financial year</b>	<u>14,063</u>	<u>528</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 2021**

**Statement of Total Recognised Gains and Losses  
for the year ended 31 August 2021**

	2021	2020
	£	£
Excess of income over expenditure before realisation of assets	14,063	528
<b>Net Movement in funds before taxation</b>	<u>14,063</u>	<u>528</u>

**Movements in revenue and capital funds  
for the year ended 31 August 2021**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	66,232	-	66,232	65,704
Recognised gains and losses before transfers	14,063	-	14,063	528
<b>Closing revenue accumulated funds</b>	<u>80,295</u>	<u>-</u>	<u>80,295</u>	<u>66,232</u>
			£	£

**Summary of funds**

	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2021	2021	2021	2021	2020
		£	£	£	£
Revenue accumulated funds	-	80,295	-	80,295	66,232
<b>Total funds</b>	<u>-</u>	<u>80,295</u>	<u>-</u>	<u>80,295</u>	<u>66,232</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 2021**

	Notes	2021 £	2020 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Current assets</b>			
Debtors	636	-	
Cash at bank and in hand	80,535	66,652	
<b>Creditors:-</b>			
amounts due within one year	6 (876)	(420)	
<b>Net current assets</b>	<hr/>	80,295	<hr/> 66,232
<b>Total assets less current liabilities</b>		<hr/> 80,295	<hr/> 66,232
<b>Net assets including pension asset / liability</b>		<hr/> 80,295	<hr/> 66,232
<b><i>The funds of the charity :</i></b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds	80,295	66,232	
Designated revenue funds	-	-	
<b>Unrestricted capital funds</b>			
Designated fixed asset funds	-	-	
<b>Total unrestricted funds</b>		80,295	66,232
<b>Total charity funds</b>		<hr/> 80,295	<hr/> 66,232

*Liz Spencer*

Liz Spencer  
Trustee

Approved by the board of trustees on 9th May 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 2021**

**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 2021**

***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.

<b>3 Surplus for the financial year</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	<u>87,363</u>	<u>86,625</u>
<b>and after charging:-</b>		
Independent Examiner's Fees	<u>456</u>	<u>420</u>

**4 Expenses paid to trustees or persons connected with trustees**

	<b>2021</b>	<b>2020</b>
	£	£
The aggregate amount of expenses paid to trustees was	<u>333</u>	<u>704</u>

<b>5 Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
	£	£
Gross Salaries	<u>59,504</u>	<u>68,807</u>

<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
Engaged on charitable activities	7	7

During the period £333 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 2021**

<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Accrued expenses	<u>876</u>	<u>420</u>

<b>7 Analysis of the Net Movement in Funds</b>	<b>2021</b>	<b>2020</b>
	£	£
Net movement in funds from Statement of Financial Activities	<u>14,063</u>	<u>528</u>

<b>8 Particulars of Individual Funds and analysis of assets and liabilities representing funds</b>				
<b>At 31 August 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Current Assets	81,171	-	-	81,171
Current Liabilities	(876)	-	-	(876)
	<u>80,295</u>	<u>-</u>	<u>-</u>	<u>80,295</u>
	£	£	£	£
<b>At 1 September 2020</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
Current Assets	66,652	-	-	66,652
Current Liabilities	(420)	-	-	(420)
	<u>66,232</u>	<u>-</u>	<u>-</u>	<u>66,232</u>

The individual funds included above are :-

	<b>Funds at 2020</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2021</b>
	£	£	£	£
Unrestricted funds	66,232	14,063	-	80,295
	<u>66,232</u>	<u>14,063</u>	<u>-</u>	<u>80,295</u>

Analysis of movements in funds as shown in the table above

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
Unrestricted funds	87,363	73,300	-	14,063
	<u>87,363</u>	<u>73,300</u>	<u>-</u>	<u>14,063</u>

**St Paul's Beckenham Pre-School**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 August 2021**

**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
	2021	2021	2021	2020
	£	£	£	£
<b>Incoming Resources</b>				
<b>Voluntary Income</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Funding from Bromley Children and Young People	65,398	-	65,398	74,588
<b>Total Voluntary Income</b>	<b>65,398</b>	<b>-</b>	<b>65,398</b>	<b>74,588</b>
<b>Activities for generating funds</b>				
Fundraising activities	101	-	101	483
<b>Total of activities for generating funds</b>	<b>101</b>	<b>-</b>	<b>101</b>	<b>483</b>
<b>Incoming resources from charitable activities</b>				
Fees from parents	21,864	-	21,864	11,554
<b>Charitable activities</b>	<b>21,864</b>	<b>-</b>	<b>21,864</b>	<b>11,554</b>
<b>Total Incoming Resources</b>	<b>87,363</b>	<b>-</b>	<b>87,363</b>	<b>86,625</b>
<b>Charitable expenditure</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Toys and equipment	2,750	-	2,750	1,912
Food and cleaning	315	-	315	628
Additional daily resources	-	-	-	1,158
Hall hire	5,880	-	5,880	6,420
Extra-Curricular Activities	2,035	-	2,035	3,093
	<b>10,980</b>	<b>-</b>	<b>10,980</b>	<b>13,211</b>
<b>Support costs of charitable activities</b>				
<b>Direct support costs</b>				
Gross wages and salaries - charitable activities	59,504	-	59,504	68,807
Uniforms	283	-	283	331
Staff development	88	-	88	-
	<b>59,875</b>	<b>-</b>	<b>59,875</b>	<b>69,138</b>

**St Paul's Beckenham Pre-School**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 August 2021**

**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
	2021	2021	2021	2020
	£	£	£	£
<b>Premises Costs</b>				
Insurance	636	-	636	559
	<b>636</b>	<b>-</b>	<b>636</b>	<b>559</b>
<b>General administrative expenses:</b>				
Telephone and fax	244	-	244	276
Stationery and printing	-	-	-	18
Donation to Demelza	-	-	-	141
Christmas meal	-	-	-	500
Advertising and PR	446	-	446	756
	<b>690</b>	<b>-</b>	<b>690</b>	<b>1,691</b>
<b>Other support costs</b>				
OFSTED/PLA/FEES	330	-	330	374
	<b>330</b>	<b>-</b>	<b>330</b>	<b>374</b>
<b>Total Support costs</b>	<b>61,531</b>	<b>-</b>	<b>61,531</b>	<b>71,762</b>
<b>Support costs for grants paid</b>				
<b>Total Expended on Charitable Activities</b>	<b>72,511</b>	<b>-</b>	<b>72,511</b>	<b>84,973</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Agreed payments to Trustees for administrative work	333	-	333	704
Independent Examiner's Fees	456	-	456	420
<b>Total governance costs</b>	<b>789</b>	<b>-</b>	<b>789</b>	<b>1,124</b>