

Registered Charity Number
1037127

St Paul's Beckenham Pre-School

Report and Accounts

For The Year Ended

31 August 2024

**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
Sara Parr
Helen Hawkins

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 2024

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2024.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st August 2024 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 £5,226 for the year (2023:- deficit £25,743).

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 2024

Financial Review

Policies on reserves

As at 31 August 2024 the Charity had unrestricted reserves of £63,163. The Charity's current policy is to endeavour to maintain reserves of at least one half of annual expenditure ie approximately £50,000.

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 2024 were :-

Liz Spencer - Chairman and acting secretary
Maria Crowe - Trustee and acting treasurer
Keith Howick
Sara Parr
Helen Hawkins

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 2024

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 10th June 2025.

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 2024

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 2024.

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 June 2025.

**St Paul's Beckenham Pre-School
Statement of Financial Activities
for the year ended 31 August 2024**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2024 £	2024 £	2024 £	2023 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	101,030	-	101,030	53,548
<i>Incoming resources from charitable activities</i>	18,967	-	18,967	18,484
Total incoming resources	119,997	-	119,997	72,032
<i>Costs of charitable activities</i>	113,165	-	113,165	96,453
<i>Governance costs</i>	1,606	-	1,606	1,322
Total resources expended	114,771	-	114,771	97,775
Net incoming resources/(net outgoing resources) before transfers between funds	5,226	-	5,226	(25,743)
Net movement in funds	5,226	-	5,226	(25,743)
Total funds brought forward	57,937	-	57,937	83,680
Total Funds carried forward	63,163	-	63,163	57,937

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 2024**

**Income and Expenditure Account
for the year ended 31 August 2024**

	2024 £	2023 £
Turnover	119,997	72,032
Direct costs of turnover	113,165	96,453
Gross surplus/(deficit)	<u>6,832</u>	<u>(24,421)</u>
Governance costs	1,606	1,322
Surplus/(deficit) on ordinary activities before tax	<u>5,226</u>	<u>(25,743)</u>
Surplus/(deficit) for the financial year	<u>5,226</u>	<u>(25,743)</u>
Retained surplus/(deficit) for the financial year	<u>5,226</u>	<u>(25,743)</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 2024**

**Statement of Total Recognised Gains and Losses
for the year ended 31 August 2024**

	2024	2023
	£	£
Excess of income over expenditure before realisation of assets	5,226	(25,743)
Net Movement in funds before taxation	<u>5,226</u>	<u>(25,743)</u>

**Movements in revenue and capital funds
for the year ended 31 August 2024**

Revenue accumulated funds	Unrestricted	Restricted	Total	Last year
	Funds	Funds	Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	57,937	-	57,937	83,680
Recognised gains and losses before transfers	5,226	-	5,226	(25,743)
Closing revenue accumulated funds	<u>63,163</u>	<u>-</u>	<u>63,163</u>	<u>57,937</u>
			£	£

Summary of funds

Summary of funds	Designated	Unrestricted	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2024	2024	2024	2024	2023
		£	£	£	£
Revenue accumulated funds	-	63,163	-	63,163	57,937
Total funds	<u>-</u>	<u>63,163</u>	<u>-</u>	<u>63,163</u>	<u>57,937</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 2024**

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Current assets			
Cash at bank and in hand		63,823	59,077
Creditors:-			
amounts due within one year	7	(660)	(1,140)
Net current assets		<u>63,163</u>	<u>57,937</u>
Total assets less current liabilities		<u>63,163</u>	<u>57,937</u>
Net assets including pension asset / liability		<u>63,163</u>	<u>57,937</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		63,163	57,937
Total unrestricted funds		<u>63,163</u>	<u>57,937</u>
Total charity funds		<u>63,163</u>	<u>57,937</u>

Liz Spencer

Liz Spencer
Trustee

Approved by the board of trustees on 10th June 2025.

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 2024**

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.

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.

St Paul's Beckenham Pre-School
Notes to the Accounts
for the year ended 31 August 2024

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	2024	2023
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	<u>119,997</u>	<u>72,032</u>
and after charging:-		
Independent Examiner's Fees	<u>660</u>	<u>600</u>

4 Expenses paid to trustees or persons connected with trustees

	2024	2023
	£	£
The aggregate amount of expenses paid to trustees was	<u>946</u>	<u>722</u>

5 Staff Costs and Emoluments	2024	2023
	£	£
Gross Salaries	<u>91,295</u>	<u>75,718</u>

Numbers of full time employees or full time equivalents	2024	2023
Engaged on charitable activities	7	7

During the period £946 was paid to trustees for administrative support.
There were no employees with emoluments in excess of £60,000 per annum.

6 Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

7 Creditors: amounts falling due within one year	2024	2023
	£	£
Accrued expenses	<u>660</u>	<u>1,140</u>

St Paul's Beckenham Pre-School
Notes to the Accounts
for the year ended 31 August 2024

8 Analysis of the Net Movement in Funds	2024	2023
	£	£
Net movement in funds from Statement of Financial Activities	<u>5,226</u>	<u>(25,743)</u>

9 Particulars of Individual Funds and analysis of assets and liabilities representing funds				
At 31 August 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	63,823	-	-	63,823
Current Liabilities	<u>(660)</u>	<u>-</u>	<u>-</u>	<u>(660)</u>
	<u>63,163</u>	<u>-</u>	<u>-</u>	<u>63,163</u>
	£	£	£	£
At 1 September 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	59,077	-	-	59,077
Current Liabilities	<u>(1,140)</u>	<u>-</u>	<u>-</u>	<u>(1,140)</u>
	<u>57,937</u>	<u>-</u>	<u>-</u>	<u>57,937</u>

The individual funds included above are :-

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
Unrestricted funds	<u>57,937</u>	<u>5,226</u>	<u>-</u>	<u>63,163</u>
	<u>57,937</u>	<u>5,226</u>	<u>-</u>	<u>63,163</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted funds	<u>119,997</u>	<u>114,771</u>	<u>-</u>	<u>5,226</u>
	<u>119,997</u>	<u>114,771</u>	<u>-</u>	<u>5,226</u>

St Paul's Beckenham Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2024

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
	2024	2024	2024	2023
	£	£	£	£
Incoming Resources				
Voluntary Income				
Government and public bodies				
Incoming resources of a revenue nature				
Funding from Bromley Children and Young People	101,030	-	101,030	53,548
Total Voluntary Income	101,030	-	101,030	53,548
Incoming resources from charitable activities				
Fees from parents	18,967	-	18,967	18,484
Charitable activities	18,967	-	18,967	18,484
Total Incoming Resources	119,997	-	119,997	72,032
Charitable expenditure				
Costs of activities in furtherance of the charity's objectives				
Toys and equipment	3,547	-	3,547	3,090
Food and cleaning	130	-	130	560
Hall hire	9,760	-	9,760	8,880
Extra-Curricular Activities	3,890	-	3,890	3,720
	17,327	-	17,327	16,250
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	91,295	-	91,295	75,718
Uniforms	205	-	205	236
Staff development	633	-	633	742
	92,133	-	92,133	76,696

St Paul's Beckenham Pre-School
Schedule to the Statement of Financial Activities
for the year ended 31 August 2024

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
	2024	2024	2024	2023
	£	£	£	£
Premises Costs				
Insurance	634	-	634	604
Gardening including repairs	1,319	-	1,319	1,343
	1,953	-	1,953	1,947
General administrative expenses:				
Telephone and fax	328	-	328	292
Subscriptions	-	-	-	134
Equipment expensed	95	-	95	703
IT Support	90	-	90	150
Sundry expenses	128	-	128	-
Advertising and PR	190	-	190	62
	831	-	831	1,341
Other support costs				
OFSTED/PLA/FEES	583	-	583	219
DBS Certificates	338	-	338	-
	921	-	921	219
Total Support costs	95,838	-	95,838	80,203
Total Expended on Charitable Activities	113,165	-	113,165	96,453
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	946	-	946	722
Independent Examiner's Fees	660	-	660	600
Total governance costs	1,606	-	1,606	1,322