

Charity Registration number
1039597

STARLINGS PRE-SCHOOL

Report and Accounts

31 August 2024

STARLINGS PRE-SCHOOL
Charity Information 31.8.2024

Trustees

Chairperson Bethan Collier
Secretary Sarah Haydon
Treasurer Bryonie Bozhilov
Manager Lesley Rust

Accountant
M J Twissell
Chartered Accountant
Kenward House
High Street
Hartley Wintney
Hants
RG27 8NY

Registered Number 1039597

Correspondence Address
Haydn Road
Brighton Hill
Basingstoke
Hampshire
RG22 4DH

Bankers

Royal Bank of Scotland
Basingstoke
Hants

Correspondence Address

Haydn Road
Brighton Hill
Basingstoke
Hants
RG22 4DH

STARLINGS PRE-SCHOOL TRUSTEES' REPORT FOR THE YEAR ENDING 31 AUGUST 2024

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

Structure, governance and management

Starlings Pre-school is an unincorporated charity governed by its Trust Deed (adopted 21/04/94, amended 05/11/99, 02/08/2016). It is registered with the Charities Commission.

The pre-school is run by a committee who meet at least twice a year and is responsible for ensuring that it complies with its aims and is properly managed.

The committee should consist of:

- a) 3 officers (Chair, Treasurer and Secretary)
- b) Not less than 2 nor more than 9 elected members
- c) If the committee so decides it can co-opt up to 3 further members on to the committee at any time after the AGM.

At least 60% of the committee members, including co-opted members, shall at the time of election or co-option be parents or guardians of the children in groups run by the pre-school.

The officers and committee members are elected for one year at the Annual General Meeting. *Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for ten consecutive years.*

Co-opted members may join at any time on the invitation of the committee but shall retire at the next Annual general meeting. No co-opted member shall serve for more than six consecutive years.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities for the public benefit

The aim of the pre-school is to enhance 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 and by:

- a) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion, means or ability.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-school learning alliance.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives for the year.

Financial review

The trustees have reviewed the financial position at the end of the year and consider it to be good.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to a minimum of four months unrestricted expenditure. This provides funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. At the end of the year there were just under three months of unrestricted funds in the account.

Trustees' responsibilities in relation to the financial statements Charity law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently
- b) Make judgements and estimates that are reasonable and prudent; and
- c) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence are taking responsible steps for the prevention and detection of fraud and other irregularities.

By the order of the trustees:



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Bethan Collier
Chairperson

Date

25-4-2025

STARLINGS PRE-SCHOOL
Independent examiner's report on the accounts
Year ended 31 August 2024

STARLINGS PRE-SCHOOL

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under s 144 of the Charities Act 2011 (the Charities Act) and that an Independent Examination is needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales. It is my responsibility to:

Examine the accounts under s145 of the Charities Act and to follow the procedures laid down in the general Directions given by the Charity Commission under s 145(5)(b) of the Charities Act and to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a True and Fair view and the report is limited to those matters set out in the statement below. In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements to keep accounting records in accordance with s130 of the Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act, have not been met, or to which in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.

M J Twissell
Chartered Accountant

Dated 25/03/2025

Kenward House
High Street
Hartley Wintney
Hants
RG27 8NY

STARLINGS PRE-SCHOOL
Balance Sheet
as at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	9,797	2,114
Current assets			
Debtors	5	4,906	11,156
Cash at bank and in hand		<u>123,955</u>	<u>77,871</u>
		128,861	89,027
Creditors: amounts falling due within one year			
	6	(5,830)	(6,619)
Net current assets		<u>123,031</u>	<u>82,408</u>
Net assets		<u>132,828</u>	<u>84,522</u>
Unrestricted funds			
General	7	132,828	84,522
Total funds		<u>132,828</u>	<u>84,522</u>

Approved by the Trustees on

25-4-2025

Chairperson



Bethan Collier

STARLINGS PRE-SCHOOL
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Going Concern

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees. Therefore, the accounts have been prepared on a going concern basis.

Fee income

Fee income is recognised in the period to which the fees paid relates.

Donations and grants

Income from donations and grants including capital grants, is included in incoming resources when these are receivable.

Interest receivable is included when received by the charity.

Resources expended

Resources expended are included on an accruals basis inclusive of any VAT which cannot be recovered

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities. Governance costs comprise the legal and administrative cost of running the charity as a legal entity.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leases

Rentals payable under operating leases are charged to the statement of Financial Activities as incurred over the term of the lease.

Tangible fixed assets and depreciation

Individual assets costing £500 or more are capitalised at cost. Tangible assets are depreciated on a straight line basis over their estimated useful lives as follows: Fixtures, fittings & equipment 25% straight line

STARLINGS PRE-SCHOOL
Notes to the Accounts
for the year ended 31 August 2024

2 Grants	2024	2023
EYE grant	252,312	243,668
	<u>252,312</u>	<u>243,668</u>

3 Staff	2024	2023
	£	£

No employee earned more than £60,000 pa

Number of employees (including casual and part time staff)
during the year

	<u>10</u>	<u>10</u>
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4 Tangible fixed assets

	Fixtures, fittings & eqpt £
Cost	
At 1 September 2023	34,704
Additions	12,183
At 31 August 2024	<u>46,887</u>
Depreciation	
At 1 September 2023	32,590
Charge for the year	4,500
At 31 August 2024	<u>37,090</u>
Net book value	
At 31 August 2024	<u>9,797</u>
At 31 August 2023	<u>2,114</u>

5 Debtors	2024	2023
	£	£
Trade debtors	3,664	9,600
Other debtors	1,242	1,556
	<u>4,906</u>	<u>11,156</u>

STARLINGS PRE-SCHOOL
Notes to the Accounts
for the year ended 31 August 2024

6 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	<u>5,830</u>	<u>6,619</u>

7 Income and Expenditure account	2024
	£
Unrestricted General funds	
At 1 September 2023	84,522
Profit for the year	48,306
At 31 August 2024	<u>132,828</u>

8 Other financial commitments	2024	2023
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire within two to ten years	<u>20,025</u>	<u>20,025</u>

STARLINGS PRE-SCHOOL
Income & Expenditure account
for the year ended 31 August 2024

	2024	2023
	£	£
Incoming resources	289,062	265,936
Cost of generating funds	(2,058)	(1,365)
Gross profit	<u>287,004</u>	<u>264,571</u>
Running costs	(237,077)	(241,446)
Governance costs	(1,621)	(2,224)
Operating profit	<u>48,306</u>	<u>20,901</u>
Profit (Loss) for the year	<u>48,306</u>	<u>20,901</u>

STARLINGS PRE-SCHOOL
Detailed Income and Expenditure account
for the year ended 31 August 2024

	2024	2023
	£	£
Activities for generating funds		
Fund raising events	1,431	1,553
Clothing	622	543
Meals	1,321	-
Investment income	203	532
9		
Incoming resources from charitable activities		
Fees	33,173	18,640
Grants	252,312	244,668
	<u>289,062</u>	<u>265,936</u>
RESOURCES EXPENDED		
Cost of generating funds		
Trips	468	152
Clothing	993	1,213
Meals	318	-
Other direct costs	279	-
Milk	-	-
	<u>2,058</u>	<u>1,365</u>
Running costs		
Wages and salaries	172,661	189,364
Payroll charges	755	794
Pensions	1,832	1,492
Employer's NI	6,585	-
Refreshments	1,618	1,433
Crafts	1,741	533
Stationery and books	388	592
Rent	-	18,913
Equipment expensed	5,005	2,713
Cleaning, first aid and service charges	2,891	1,919
Postage, advertising and subscriptions	1,304	1,333
Telephone and photocopying	1,305	1,145
Miscellaneous	-	1,660
Staff training and welfare	4,367	1,087
Depreciation	4,500	1,454
	<u>204,952</u>	<u>224,432</u>
Premises costs:		
Rent	18,575	-
Rates	912	8,381
Service charges	10,008	7,157
	<u>29,495</u>	<u>15,538</u>
General administrative expenses:		
Bank charges	-	4
Insurance	926	229
Repairs and maintenance	333	1,000
Bad debts & write off fees due b/wd	-	243
Sundry expenses	1,371	-
	<u>2,630</u>	<u>1,476</u>

STARLINGS PRE-SCHOOL
Detailed Income and Expenditure account
for the year ended 31 August 2024

	2024	2023
	£	£
Governance costs		
Independent examination fee	1,320	1,560
Bookkeeping	(120)	253
Advertising and PR	110	-
Other legal and professional	311	411
	<u>1,621</u>	<u>2,224</u>
	<u>238,698</u>	<u>243,670</u>