REGISTERED CHARITY NUMBER: 1206480

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 5 April 2026

for

St Matthew's High Brooms Pre-School CIO

St Matthew's High Brooms Pre-School CIO

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for the Year Ended 5 April 2026

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St Matthew's High Brooms Pre-School CIO

Report of the Trustees
for the Year Ended 5 April 2026

The trustees present their report with the financial statements of the charity for the year ended 5 April 2026. 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

1206480

Principal address

St Matthew's Church Hall
High Brooms Road
Tunbridge Wells
Kent
TN4 9DA

Trustees

Ms M M Parry
Ms V Littlechild
Ms M J Armour

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Ms M M Parry - Trustee

Independent examiner's report to the trustees of St Matthew's High Brooms Pre-School CIO
I report to the charity trustees on my examination of the accounts of St Matthew's High Brooms Pre-School CIO (the Trust) for the year ended 5 April 2026.

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.

Francine Hamilton ACCA
The Association of Chartered Certified Accountants

Date: .....

St Matthew's High Brooms Pre-School CIO

Statement of Financial Activities
for the Year Ended 5 April 2026

	Notes	5.4.26 Unrestricted fund £	5.4.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		139,010	220,190
EXPENDITURE ON			
Raising funds	2	137,535	137,757
NET INCOME		1,475	82,433
RECONCILIATION OF FUNDS			
Total funds brought forward		82,433	-
TOTAL FUNDS CARRIED FORWARD		83,908	82,433

The notes form part of these financial statements

St Matthew's High Brooms Pre-School CIO

Balance Sheet
5 April 2026

	Notes	5.4.26 Unrestricted fund £	5.4.25 Total funds £
CURRENT ASSETS			
Cash at bank		85,408	88,581
CREDITORS			
Amounts falling due within one year	5	(1,500)	(6,148)
NET CURRENT ASSETS		83,908	82,433
TOTAL ASSETS LESS CURRENT LIABILITIES		83,908	82,433
NET ASSETS		83,908	82,433
FUNDS	6		
Unrestricted funds		83,908	82,433
TOTAL FUNDS		83,908	82,433

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

.....
M M Parry - Trustee

The notes form part of these financial statements

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.

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.

continued...

2. RAISING FUNDS

Raising donations and legacies

	5.4.26	5.4.25
	£	£
Support costs	137,535	27,376

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2026 nor for the year ended 5 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2026 nor for the year ended 5 April 2025.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricte fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	220,190
EXPENDITURE ON	
Raising funds	137,757
NET INCOME	82,433
TOTAL FUNDS CARRIED FORWARD	82,433

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.26	5.4.25
	£	£
Taxation and social security	-	5,398
Other creditors	1,500	750
	1,500	6,148

6. MOVEMENT IN FUNDS

	At 6.4.25	Net movement in funds	At 5.4.26
	£	£	£
Unrestricted funds			
General fund	82,433	1,475	83,908
TOTAL FUNDS	82,433	1,475	83,908

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,010	(137,535)	1,475
TOTAL FUNDS	139,010	(137,535)	1,475

Comparatives for movement in funds

	Net movement in funds	At 5.4.25
	£	£
Unrestricted funds		
General fund	82,433	82,433
TOTAL FUNDS	82,433	82,433

continued...

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,190	(137,757)	82,433
TOTAL FUNDS	220,190	(137,757)	82,433

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

	At 6.4.24 £	Net movement in funds £	At 5.4.26 £
Unrestricted funds			
General fund	-	83,908	83,908
TOTAL FUNDS	-	83,908	83,908

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	359,200	(275,292)	83,908
TOTAL FUNDS	359,200	(275,292)	83,908

continued...

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2026.

St Matthew's High Brooms Pre-School CIO

Detailed Statement of Financial Activities
for the Year Ended 5 April 2026

	5.4.26 £	5.4.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,944	70,906
Grants	120,066	130,582
Fees	-	18,702
	139,010	220,190
Total incoming resources	139,010	220,190
EXPENDITURE		
Support costs		
Management		
Wages	93,811	103,560
Social security	-	6,666
Pensions	6,552	6,889
Staff training & welfare	564	1,628
Hall hire	13,843	6,821
Subscriptions	-	124
Travel	778	600
Computer	935	1,983
Telephone	815	758
Postage and stationery	204	176
Purchases	14,516	6,908
Sundries	202	336
Accountancy & legal fees	4,004	1,308
	136,224	137,757
Finance		
Insurance	1,299	-
Bank charges	12	-
	1,311	-
Total resources expended	137,535	137,757
Net income	1,475	82,433