

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**SUTTON CENTRE UNDER FIVES**

Killicks Limited  
35/37 Kingsway  
Kirkby in Ashfield  
Nottinghamshire  
NG17 7DR

# **SUTTON CENTRE UNDER FIVES**

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**SUTTON CENTRE UNDER FIVES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

Sutton Centre Under Fives registered in 1994. It is situated in the grounds of Sutton Community Academy and is independently run from the school. The nursery employs seven members of childcare staff who hold appropriate early years qualifications at level 2/3. The nursery opens from Monday to Friday during school term time. Sessions are from 9am until 3pm. The nursery provides funded early education for two-, three- and four-year-old children.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of the charity are to enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The activities provided include all kinds of creative activities using paint, glue, clay, dough, junk material, creative movement to music, design and construction. We also use sand, water, measuring scales to promote learning of quantity, capacity and volume.

We promote physical skills inside and outside by the use of equipment such as bikes, scooters, stepping stones, balls, balance beam, climbing frames, slide and parachute.

Fine finger skills are developed through threading, cutting, spreading, drawing, painting constructing, baking etc.

Role play is provided in the home corner with a large selection of dressing up clothes and resources etc.

Computer skills are catered for with a good selection of educational games.

Mathematical concepts are provided for by using all kinds of mathematical equipment and resources.

We also have a well stocked book corner.

**Volunteers**

Volunteers are used on a day to day basis within nursery and also for supervision purposes for childrens' trips made for educational purposes. The donated cost has not been recognised within the accounts.

# **SUTTON CENTRE UNDER FIVES**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable activities**

The Ofsted rating of the setting is Good.

Fees for non funded hours are set at £6.50 per hour with additional fees to cover snacks.

#### Staffing

- Rebecca Fowler joined the team In April to cover Aimee Beddows maternity leave.
- Hilda Woisso was appointed cleaner for the setting.
- In September Charlie Meszaros-Cox joined the team on a year temporary contract due to children needing one-to-one support. The funding was allocated by Notts County Council inclusion team.

#### Training

During the year we have attended the following training courses as follows:

- Level 3 Health and safety in the early years
- Female Genital Mutilation
- Level 2 food hygiene and safety
- Child Protection conferences and LAC reviews
- Prevent awareness
- Understanding children's rights
- Provider network briefing
- Epilepsy awareness
- Handling children and young people with a physical disability
- DSL Network
- Language lead network
- SENDCO network
- Eczema training
- Introduction to safeguarding children
- Orally seeking behaviours
- Extending children's vocabulary
- Headlice CPD
- Lactose intolerance training
- Food allergy and intolerance training
- Extending the knowledge of the Early Years SENDCO
- Nurturing a love of reading stories
- SEND code of practice
- Supporting children with SEND in early years
- Working together to safeguarding children
- Paediatric first aid
- Child protection conferences and LAC reviews
- Environments that promote reading
- Prevent referrals
- Wellcomm
- Child mental health: is it in crisis?
- Attachments in Early Years
- Autism friendly settings
- Storytelling
- Social media and safeguarding
- Equality and inclusion in Early Years
- Child protection in Early Years

## **SUTTON CENTRE UNDER FIVES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

#### Events

- Termly parents' meetings took place to discuss children's development and next steps
- The Children made cards and painted a plant pot for their Mums for Mother's Day.
- For Father's Day the children made cards and a handprint tree hanger as a gift.
- On 18th July we had White post farm come to Pre-school. We used fundraising from our Easter fundraising to pay for this. Parents attended with their children and fun was had by all.
- In July we had a graduation and awards ceremony for the school leavers. They had a McDonalds as a treat and were presented with a scroll, a memory book and a goody bag.
- At Christmas we had a party with Santa. Parents came back to watch the children sing Christmas songs and see the children get their presents from Santa.
- At Easter we had an Easter egg hunt and the children each had a chocolate egg to take home. The eggs were donated by Academy Trust Transformation Further Education.

#### **Fundraising activities**

For our Autumn fundraiser, we did an Autumn bag collection raising a total of £359.05

In December we asked for donations of raffle prizes and Asda donated ingredients so we could sell fudge. Along with the raffle and sales of hot chocolate cones, calendars, reindeer food and fudge we raised £518.50.

We did two Easter fundraising events where we raised £293.00 from our online wheel of names raffle and also a spring I spy sponsor event. Prizes were given out for the top 3 highest amounts raised This raised £171.00. In total we raised £464.00.

In June we received a cheque for £250.00 from the Rotary club after applying for a grant for new sensory equipment.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Our main source of funding is the Nottinghamshire County Council "Nursery Education Funding." We receive funding each term from the term after a child's 3rd birthday. We also receive government funding for 2 year olds who qualify for the 2 year old entitlement; this is dependent upon on individual family's financial circumstances. An hourly fee of £6.50 is required if a child does not meet the entitlement criteria.

We are working hard as a committee and management team to do as much fundraising events and applying for grants as we possibly can to improve our financial income. Our staff wages remain our highest outcome, again there was a significant raise in minimum wage which has an effect on our finances. The majority of our children are funded by the government funding, therefore there has been a decrease in fees paid.

We work together as a committee and staff team to fundraise and raise money for the setting.

## **SUTTON CENTRE UNDER FIVES**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

We have reviewed the pre-school's need for reserves, in line with guidance issued by the Charity Commission, to ensure that the charity is able to operate during periods of lower income (e.g. a source of income not being renewed), or to ensure funds can be set aside for future expenditure.

The trustees understand that uncertainties may be faced in the future and that there is a need to hold reserves where future income alone is unlikely to meet costs. We recognise that trustees need to be able to justify the holding of income as reserves as Charity Law requires any income received be spent within a reasonable period of receipt.

The Reserves Policy is a working document that will be reviewed annually as part of our financial planning.

The trustees have determined that, as with all business functions, there is an inherent risk of liability through trading. Therefore, we aim to hold £35,000 in reserves, as well as in the bank account, to protect the charity against unexpected emergency expenditure. This includes, but is not limited to:

- Ensure there are sufficient cash reserves in the current account to cover day to day running costs, including staff training and staff meetings.
- Replace equipment as it wears out and carry out necessary maintenance.
- Closure due to unexpected damage to our rented premises or for any other reason.
- Unexpected drop in income.
- Redundancy payments after closure of business.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Charity constitution**

In May we had a committee meeting and took the decision that we would start the process of changing our legal status and converting to a Charitable Incorporated Organisation (CIO) from a committee run setting. We appointed Sally Gridley from Dinky Ones Early Years Consultancy to support us through this process.

##### **Recruitment and appointment of new trustees**

The trustees are appointed annually at the Annual General Meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1019154

##### **Principal address**

Sutton Centre  
High Pavement  
Sutton in Ashfield  
Nottinghamshire  
NG17 1EE

##### **Trustees**

Mrs H J Halfpenny  
Mrs S Worthington

##### **Independent Examiner**

AJ Horton  
Killicks Limited  
35/37 Kingsway  
Kirkby in Ashfield  
Nottinghamshire  
NG17 7DR

**SUTTON CENTRE UNDER FIVES**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the board of trustees on 18 November 2025 and signed on its behalf by:

Mrs S Worthington - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**SUTTON CENTRE UNDER FIVES**

**Independent examiner's report to the trustees of Sutton Centre Under Fives**

I report to the charity trustees on my examination of the accounts of Sutton Centre Under Fives (the Trust) for the year ended 31 March 2025.

**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.

AJ Horton  
The Institute of Financial Accountants

Killicks Limited  
35/37 Kingsway  
Kirkby in Ashfield  
Nottinghamshire  
NG17 7DR

18 November 2025



**SUTTON CENTRE UNDER FIVES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted	Restricted	2025	2024
	Notes	fund	fund	Total	Total
		£	£	funds	funds
				£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	290	-	290	450
<b>Charitable activities</b>	4				
Fees		1,065	-	1,065	4,259
Vouchers		99,942	-	99,942	83,661
Other trading activities	3	2,455	-	2,455	3,404
<b>Total</b>		<b>103,752</b>	<b>-</b>	<b>103,752</b>	<b>91,774</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,088	-	1,088	788
<b>Charitable activities</b>					
Staff costs		87,370	-	87,370	76,350
Play equipment		4,074	-	4,074	3,283
Depreciation		382	-	382	382
Consumables		429	-	429	423
Repairs and cleaning		752	-	752	1,338
Office costs		7,143	-	7,143	7,292
<b>Total</b>		<b>101,238</b>	<b>-</b>	<b>101,238</b>	<b>89,856</b>
<b>NET INCOME</b>		<b>2,514</b>	<b>-</b>	<b>2,514</b>	<b>1,918</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		32,026	-	32,026	30,108
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>34,540</b>	<b>-</b>	<b>34,540</b>	<b>32,026</b>

The notes form part of these financial statements

**SUTTON CENTRE UNDER FIVES**

**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2025**

		Unrestricted fund £	Restricted fund £	2025 <b>Total funds £</b>	2024 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	7	1,704	-	1,704	2,086
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		36,231	-	36,231	33,335
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,395)	-	(3,395)	(3,395)
<b>NET CURRENT ASSETS</b>		<u>32,836</u>	<u>-</u>	<u>32,836</u>	<u>29,940</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,540</u>	<u>-</u>	<u>34,540</u>	<u>32,026</u>
<b>NET ASSETS</b>		<u>34,540</u>	<u>-</u>	<u>34,540</u>	<u>32,026</u>
<b>FUNDS</b>	9				
Unrestricted funds				34,540	32,026
<b>TOTAL FUNDS</b>				<u>34,540</u>	<u>32,026</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2025 and were signed on its behalf by:

H J Halfpenny - Trustee

The notes form part of these financial statements

## **SUTTON CENTRE UNDER FIVES**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2025**

#### **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.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 10% on cost

##### **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.

##### **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.

##### **Grants received**

Grants of a revenue nature are taken to income in the year to which they relate.

**SUTTON CENTRE UNDER FIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	290	450
	<u>290</u>	<u>450</u>

Donations and legacies are made up of cash donations from parents of children attending nursery.

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	2,455	3,404
	<u>2,455</u>	<u>3,404</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2025	2024
	Activity	£	£
Fees	Fees	1,065	4,259
Vouchers	Vouchers	99,942	83,661
		<u>101,007</u>	<u>87,920</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

Operating expenses of nil and nil were reimbursed to H. Halfpenny and S Worthington respectively during the year (2024: nil and £591 respectively).

**6. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	85,880	75,162
Other pension costs	1,340	1,104
	<u>87,220</u>	<u>76,266</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	7	6
Governance	1	1
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

**SUTTON CENTRE UNDER FIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>6,806</u>
<b>DEPRECIATION</b>	
At 1 April 2024	4,720
Charge for year	<u>382</u>
At 31 March 2025	<u>5,102</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>1,704</u>
At 31 March 2024	<u>2,086</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other creditors	<u>3,395</u>	<u>3,395</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	32,026	2,514	34,540
	<u>32,026</u>	<u>2,514</u>	<u>34,540</u>
<b>TOTAL FUNDS</b>			
	<u>32,026</u>	<u>2,514</u>	<u>34,540</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	103,752	(101,238)	2,514
	<u>103,752</u>	<u>(101,238)</u>	<u>2,514</u>
<b>TOTAL FUNDS</b>			
	<u>103,752</u>	<u>(101,238)</u>	<u>2,514</u>

**SUTTON CENTRE UNDER FIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	30,108	1,918	32,026
<b>TOTAL FUNDS</b>	<u>30,108</u>	<u>1,918</u>	<u>32,026</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,774	(89,856)	1,918
<b>TOTAL FUNDS</b>	<u>91,774</u>	<u>(89,856)</u>	<u>1,918</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	30,108	4,432	34,540
<b>TOTAL FUNDS</b>	<u>30,108</u>	<u>4,432</u>	<u>34,540</u>

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 £
<b>Unrestricted funds</b>			
General fund	195,526	(191,094)	4,432
<b>TOTAL FUNDS</b>	<u>195,526</u>	<u>(191,094)</u>	<u>4,432</u>

**SUTTON CENTRE UNDER FIVES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**SUTTON CENTRE UNDER FIVES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	290	450
<b>Other trading activities</b>		
Fundraising events	2,455	3,404
<b>Charitable activities</b>		
Fees	1,065	4,259
Vouchers	99,942	83,661
	<hr/> 101,007	<hr/> 87,920
<b>Total incoming resources</b>	103,752	91,774
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising events	1,088	788
<b>Charitable activities</b>		
Wages	85,880	75,162
Pensions	1,340	1,104
Sundries	603	664
Play equipment	3,954	3,013
Food	146	163
	<hr/> 91,923	<hr/> 80,106
<b>Support costs</b>		
<b>Management</b>		
Fixtures and fittings	382	382
<b>Governance costs</b>		
Rent, rates, light and heat	2,317	2,317
Insurance	698	474
Telephone	336	323
Postage and stationery	282	283
Sundries	401	572
Accountancy and legal fees	3,059	3,493
Repairs and renewals	752	1,118
	<hr/> 7,845	<hr/> 8,580
<b>Total resources expended</b>	101,238	89,856
<b>Net income</b>	<hr/> <hr/> 2,514	<hr/> <hr/> 1,918

This page does not form part of the statutory financial statements