

**WEMBDON SUNSHINERS PRE SCHOOL  
FINANCIAL STATEMENTS  
YEAR ENDED 31 JULY 2025**

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**Wembdon Sunshiners Pre School**  
**Reference & Administrative Details**  
**For the Year Ending 31 July 2025**

The management committee serving during the year and since the year end were as follows:

J Dodden	(Appointed 20 July 2012)
L Lewis	(Appointed 24 September 2018)
L Rogers	(Resigned 20 September 2024)
K Pester	(Resigned 20 September 2024)
H Gold	(Appointed 27 September 2021)
L Knight	(Resigned 20 September 2024)
L Williams	(Resigned 20 September 2024)
E Smith	(Appointed 22 September 2022)
S Chrystall	(Appointed 22 September 2022)
S Parr	(Resigned 20 September 2024)
S Millward (Treasurer)	(Appointed 22 September 2022)
D Pester	(Resigned 6 October 2025)
R Chrystall	(Appointed 20 November 2023)
L Williams	(Resigned 6 October 2025)
R Stringer	(Resigned 6 October 2025)
E Cresswell	(Appointed 20 November 2023)
J Walford	(Appointed 20 September 2024, Resigned 6 October 2025)
L Chapman	(Appointed 25 September 2024)
N Prett (Chair)	(Appointed 6 October 2025)
T Seal	(Appointed 6 October 2025)
H Seal	(Appointed 6 October 2025)
D Elson	(Appointed 6 October 2025)

**Registered Address:**

The Green at Wembdon, Homberg Way, Wembdon, Bridgwater, Somerset, TA67BY

**Registered Charity No: 1024051**

**Independent Examiner:**

Catherine Flannery FCCA, FMAAT  
South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL



**Wembdon Sunshiners Pre School**  
**Report of the Management Committee**  
**For the Year Ending 31 July 2025**

The management committee presents their annual report and financial statements of the Charity for the year ending 31<sup>st</sup> July 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

**Objectives & Activities**

The Charity's main objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through a preschool setting. The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**Achievements & Performance**

Staff worked together in what was another tough year for the whole of the Early Years sector. Recruitment and retainment were once again difficult, but our staff remained driven as a team to overcome these challenges.

For our fundraising efforts this year, we purchased larger than life sized Bluey and Bingo costumes. We held a 'Family Day' during the Cricket Clubs Beer and Cider Festival on the Sunday, and it was a huge success and very popular with the children and families. Investing in the costumes means that we can hold future events to raise money.

The pre-school continued to receive funds raised through One lottery and the Clothes Bank donations. Our annual Christmas fair, festive activities, Valentines disco etc also raised vital funds.

We continue to partner up with the Neighbourly scheme which enabled us to collect surplus food from supermarkets, mainly Aldi. This is very helpful for providing snacks and also bringing the cost of our food shops down.

Famly (our online software platform) has continued to be a huge success. On Famly our staff provide fortnightly observations and photos, it's an outline of the child's fortnight of what they have been learning. It has made our parent partnership stronger. Interaction from parents has increased on posts, and they have also been very proactive with our wish lists that we post on the platform, and with becoming more involved in events and fundraising.



**Wembdon Sunshiners Pre School**  
**Report of the Management Committee (cont.)**  
**For the Year Ending 31 July 2025**

**Financial Review**

The Charity generated an overall surplus (after restricted funding allocations) of £7,002 for the year (£41,958 surplus in 2023/24). Income is stable, slightly down on the previous year at £271,236 (£278,903 2023/24), but this is within expected ranges.

The Charity maintained stable overhead costs across the board, comparable with the previous year. The main reason for the reduction in surplus was an increase in staffing costs including wages, national insurance, and pension contributions with employee-related expenditure increasing from just over £201k to just under £227k. The difference is largely due to an additional member of staff, pay rises (which in turn increased employer pension contributions), and changes to the Employer National Insurance threshold.

The management committee are extremely pleased that the Charity is continuing to generate a surplus which will assist with future growth and development.

The Charity aims to hold sufficient funds in reserve to cover any redundancy costs should the preschool close in accordance with the recommendations set out by Local Government.

**Structure, Governance & Management**

Wembdon Sunshiners Pre School is an unincorporated Charity governed by its constitution with charity registration number 1024051.

The Charity is run by a management committee whose members are elected at the Annual General Meeting. The majority of the committee members are parents of children who attend the Preschool, along with two of the members of staff, the Preschool manager and office manager.

Approved by the management committee on 9<sup>th</sup> March 2026 and signed on its behalf by:



Sarah Milward  
**Treasurer**



**Wembdon Sunshiners Pre School**  
**Examiners Report to the Trustees**  
**For the Year Ending 31 July 2025**

We report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 examiners statement**

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 to enable a proper understanding of the accounts to be reached.



Catherine Flannery FCCA, FMAAT

South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL



**Wembdon Sunshiners Pre School**  
**Statement of Financial Activities**  
**For the Year Ending 31 July 2025**

	Unrestricted funds	Restricted funds	Total funds 2025	2024
	£	£	£	£
<b>Incoming resources</b> (Note 2)				
<b>Income and endowments from:</b>				
Donations and legacies	-	-	-	300
Charitable activities	251,221	10,630	261,851	272,851
Other trading activities	8,477		8,477	5,039
Investments	908		908	713
<b>Total</b>	<b>260,606</b>	<b>10,630</b>	<b>271,236</b>	<b>278,903</b>
 <b>Resources expended</b> (Note 3)				
<b>Expenditure on:</b>				
Raising funds	-	-	-	-
Charitable activities	259,389	4,845	264,234	236,945
<b>Total</b>	<b>259,389</b>	<b>4,845</b>	<b>264,234</b>	<b>236,945</b>
 <b>Net (deficit)/income</b>	<b>1,217</b>	<b>5,785</b>	<b>7,002</b>	<b>41,958</b>
 <b>Reconciliation of funds:</b>				
Total funds brought forward	118,685	8,518	118,685	76,727
<b>Total funds carried forward</b>	<b>119,902</b>	<b>14,303</b>	<b>125,687</b>	<b>118,685</b>



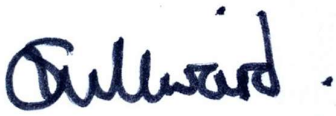
**Wembdon Sunshiners Pre School**

**Balance Sheet**

**As at 31st July 2025**

		2025 £	2024 £
Fixed assets			
Tangible fixed assets	(Note 5)	15,478	6,153
Current assets			
Debtors	(Note 6)	7,759	1,048
Cash at bank and in hand		104,011	112,677
<i>Total current assets</i>		<u>111,770</u>	<u>113,725</u>
Creditors: amounts falling due within one year	(Note 7)	1,561	1,193
<i>Net current assets</i>		<u>110,209</u>	<u>112,532</u>
<i>Total assets less current liabilities</i>		<u>125,687</u>	<u>118,685</u>
Funds of the Charity			
Unrestricted funds	(Note 8)	101,491	101,891
Retricted funds		24,196	16,689
<i>Total funds</i>		<u>125,687</u>	<u>118,580</u>

The financial statements were approved by the committee on 9th March 2026 and signed on its behalf by



S Millward  
Treasurer



**Wembdon Sunshiners Pre School**  
**Notes to the Accounts**  
**For the Year Ending 31 July 2025**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and with 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), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**1.2 Funds**

The General fund is held with the purpose to support the charities primary activity which is to enhance the 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.

The Fundraising account holds money raised outside of the primary charitable activity and is also unrestricted. This enables the charity to purchase new equipment and resources for the children and make a difference to the community.

Restricted funds represent grants or donations received for a specific object. The fund may only be expended for the specific object for which they were given.

**1.3 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**1.4 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The following specific policies apply to categories of expenditure:

Costs of generating funds comprise the costs associated with attracting fundraising income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity.



**Wembdon Sunshiners Pre School**  
**Notes to the accounts (cont.)**  
**For the Year Ending 31 July 2025**

**Note 2 Analysis of income**

		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Donations and legacies:</b>	Donations received	-	300
		-	300
<b>Charitable activities:</b>	Development & education of children	251,221	260,499
	Higher needs income (restricted fund)	10,630	12,352
		<b>261,851</b>	<b>272,851</b>
<b>Other trading activities:</b>	Fund raising events	8,137	4,489
	Sale of uniforms	340	550
		<b>8,477</b>	<b>5,039</b>
<b>Income from investments:</b>	Interest income	908	713
		908	713
<b>TOTAL INCOME</b>		<b>271,236</b>	<b>278,903</b>

This is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	3,869	1,538
Independent examiner's fees	600	600

**Note 3 Analysis of expenditure**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds:</b>		
Staging fundraising events	-	-
<b>Total expenditure on raising funds</b>	-	-
<b>Expenditure on charitable activities:</b>		
Development and education of children	226,463	204,457
Higher needs equipment expenditure (restricted fund)	4,845	2,459
Support costs	32,926	30,029
<b>Total expenditure on charitable activities</b>	<b>264,234</b>	<b>236,945</b>

**Note 4 Support Costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Support costs	6,295	6,634
Insurance	846	1,039
Rent, light and heat	19,289	18,923
Repairs and maintenance	233	50
Uniform	1,293	1,086
Bank charges	123	159
Depreciation	3,869	1,538
Governance	978	600
<b>Total</b>	<b>32,926</b>	<b>30,029</b>



**Wembdon Sunshiners Pre School**  
**Notes to the accounts (cont.)**  
**For the Year Ending 31 July 2025**

**Note 5                      Tangible fixed assets**

**5.1 Cost or valuation**

	<b><u>Fixtures &amp; Equipment</u></b>	<b><u>Total</u></b>
	<b>£</b>	<b>£</b>
At the beginning of the year	16,459	16,459
Additions	13,194	13,194
Revaluations	-	-
Disposals	-	-
At end of the year	<b><u>29,653</u></b>	<b><u>29,653</u></b>

**5.2 Depreciation and impairments**

	20% Reducing balance	
	10,306	10,306
At beginning of the year		
Disposals	-	-
Depreciation	3,869	3,869
Impairment	-	-
At end of the year	<b><u>14,175</u></b>	<b><u>14,175</u></b>

**5.3 Net book value**

Net book value at the beginning of the year	<u>6,153</u>	<u>6,153</u>
Net book value at the end of the year	<b><u>15,478</u></b>	<b><u>15,478</u></b>

**Note 6                      Debtors and prepayments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,544	1,048
Prepayments	1,215	-
<b>Total</b>	<b><u>7,759</u></b>	<b><u>1,048</u></b>

**Note 7                      Creditors and accruals**

**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	-
Accruals and deferred income	600	600
Taxation and social security	961	593
<b>Total</b>	<b><u>1,561</u></b>	<b><u>1,193</u></b>



**Wembdon Sunshiners Pre School**

**Notes to the accounts (cont.)**

**For the Year Ending 31 July 2025**

**Note 8      Movement in Funds**

	<b>Fund balances at 01/08/2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund balances at 31/07/2025</b>
<b>Unrestricted funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising fund	31,699	8,137	-	-	39,836
General	68,575	252,469	(259,389)	-	61,655
<b>Total Funds</b>	<b>100,274</b>	<b>260,606</b>	<b>(259,389)</b>	<b>-</b>	<b>101,491</b>

	<b>Fund balances at 01/08/2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Fund balances at 31/07/2025</b>
<b>Restricted funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Higher needs funding	18,411	10,630	(4,845)	-	24,196
<b>Total Funds</b>	<b>18,411</b>	<b>10,630</b>	<b>(4,845)</b>	<b>-</b>	<b>24,196</b>