

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2025

Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

Sonning Common Pre-School

Contents of the Financial Statements for the Year ended 31 March 2025

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2025

The trustees present the report and accounts for the year ended 31 March 2025.

Registered Charity number **1028702**

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Jessica Moss	Appointed 02/07/2024
Anna Parslew	Appointed 10/09/2025
Joanne Lawson	Appointed 22/07/2022

Independent examiner

Kim Swain
Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days and holiday camps in the holidays.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 26th January 2026 and signed on its behalf by:



.....
Anna Parslew - Treasurer

Sonning Common Pre-School

Independent Examiner's Report to the Trustees of Sonning Common Pre-School

I report on the accounts of the pre-school for the year to 31 March 2025, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

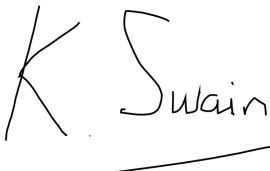
Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

26th January 2026

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income		208,123	156,545
Cost of Income		(13,690)	(9,279)
Gross Profit		<u>194,433</u>	<u>147,266</u>
Administrative expenses		(136,648)	(138,040)
Operating Surplus/ (Deficit)	2	<u>57,785</u>	<u>9,226</u>
Reserves brought forward		68,485	59,259
Reserves carried forward	2	<u><u>126,270</u></u>	<u><u>68,485</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	4	4,156	4,882
Current Assets			
Debtors		-	-
Bank and cash balances		122,864	65,864
		<u>122,864</u>	<u>65,864</u>
Creditors			
Amounts falling due within one year	6	(750)	(2,261)
Net Current Assets		<u>122,114</u>	<u>63,603</u>
NET ASSETS		<u>126,270</u>	<u>68,485</u>
Capital and reserves			
Income and expenditure account	7	126,270	68,485
TOTAL FUNDS		<u>126,270</u>	<u>68,485</u>

The financial statements were approved by the Board of Trustees on 26th January 2026 and were signed on its behalf by



.....
Anna Parslew - Treasurer

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2025

	2025 Unrestricted Funds £	2024 Unrestricted Funds £
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	57,785	9,226
Less expenditure on fixed assets	-	-
Add back depreciation of fixed assets	726	944
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	(1,511)	1,321
Total Incoming Resources	<u>57,000</u>	<u>11,491</u>
Total cash as at 1 April 2024	65,864	54,373
Total cash as at 31 March 2025	<u><u>122,864</u></u>	<u><u>65,864</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated

Property Improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Operating Profit

This is stated after charging:

Depreciation of owned fixed assets

2025 £	2024 £
726	944
<u>726</u>	<u>944</u>

3 Staff Costs

Wages and Salaries

2025 £	2024 £
103,884	103,997
<u>103,884</u>	<u>103,997</u>

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

Pre School Staff

<u>7</u>	<u>9</u>
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No employee received emoluments in excess of £60,000.

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2025

4 Tangible Fixed Assets

	Computer Equipment £	Property Improvements £	Total Fixed Assets £
Cost			
At 1 April 2024	1,240	10,891	12,131
Additions	-	-	-
At 31 March 2025	<u>1,240</u>	<u>10,891</u>	<u>12,131</u>
Depreciation			
At 1 April 2024	1,240	6,009	7,249
Charge for the year	-	726	726
At 31 March 2025	<u>1,240</u>	<u>6,735</u>	<u>7,975</u>
Net Book Value			
At 31 March 2025	<u>-</u>	<u>4,156</u>	<u>4,156</u>
At 31 March 2024	<u>-</u>	<u>4,882</u>	<u>4,882</u>

5 Bank and cash balances

	2025 £	2024 £
CAF Current	74,032	17,624
CAF Fund Raising	7,659	8,028
CAF Liquidity Account	41,134	40,173
Petty Cash Tin	39	39
	<u>122,864</u>	<u>65,864</u>

6 Creditors: Amounts Falling Due within one year

	2025 £	2024 £
Other taxes and social security costs	-	1,236
Other creditors - book keeping and year end accounts	750	714
Other creditors - net wages and pension	-	311
	<u>750</u>	<u>2,261</u>

7 Income and Expenditure

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Income and Expenditure	68,485	208,123	(150,338)	126,270
Total Funds	<u>68,485</u>	<u>208,123</u>	<u>(150,338)</u>	<u>126,270</u>

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2025

	2025 £	2024 £
Incoming Resources		
Income		
Basic Fees	148,067	145,322
Additional Fees	55,138	6,699
Fund Raising	3,851	3,500
Bank Interest	1,067	1,024
Total Incoming resources	<u>208,123</u>	<u>156,545</u>
	<u>208,123</u>	<u>156,545</u>
Resources Expended		
Cost of Sales		
Activities and Materials	4,532	3,289
Fundraising Costs	298	67
Kids Food	8,860	5,923
	<u>13,690</u>	<u>9,279</u>
Administrative Expenses		
Employee Costs:		
Wages and Salaries	103,884	103,997
Pensions	1,910	1,763
Staff and Recruitment (CRB)	68	180
Staff training and welfare	168	76
	<u>106,030</u>	<u>106,016</u>
Premises Costs:		
General Premises, floor and painting	8,813	6,355
Rates	1,591	4,284
Light and heat	6,145	5,944
Cleaning	1,141	1,145
	<u>17,690</u>	<u>17,728</u>
General administrative expenses:		
Telephone and fax	795	717
Stationery and printing and post	163	7
Small Equipment	-	357
Subscriptions (Early years and PLA)	377	197
Forest School Costs	330	298
Bank charges	120	125
Insurance	5,236	4,647
New Office Equipment/ IT	2,705	2,973
Gifts	385	-
Depreciation	726	944
Sundry Expenses	-	593
	<u>10,837</u>	<u>10,858</u>
Legal and Professional costs		
Accountancy fees	1,800	1,931
Payroll fees	135	1,151
Advertising and PR	156	356
	<u>2,091</u>	<u>3,438</u>
Total Administrative Expenses	<u>136,648</u>	<u>138,040</u>
Total Resources Expended	<u>150,338</u>	<u>147,319</u>
Net Surplus/(Deficit)	<u>57,785</u>	<u>9,226</u>