

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
NEW MILLSIDE PRE-SCHOOL**

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

NEW MILLSIDE PRE-SCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2025**

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims are to enhance the development and education of children under statutory school age.

New Millside Pre-school is a Charity Committee run preschool and provided Early Years Education to children aged 2-5 throughout the academic year. The preschool worked in partnership with parents/carers regarding their children's needs.

Our Aims and Objectives undertaken and continue to benefit the public:

- To extend children's knowledge through play and explore all seven areas of learning.
- To work as partners with parents/carers in their children's learning.
- To encourage children to treat and respect other race, culture, language and religion equally.
- To stimulate and build on all areas of co-ordination.
- Develop each child's understanding of appropriate behaviour.
- To identify staff training needs and support such training as far as possible.
- To develop each child's ability to work within a small or large group and encourage them to express thoughts, feelings and ideas to others within the group.
- To create a stimulating, fun and safe environment for the children in our care.

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The preschool has had another successful year from September 2024 - August 2025, offering sessions to children aged 2-5 throughout the preschool year and successfully completing its aims and objectives as an 'Outstanding' Ofsted registered, charity committee run Preschool.

Occupancy levels have remained high throughout the year and have increased compared to previous years. We continue to be full for most sessions, and we have a waiting list for families seeking their preferred session times. The preschool still maintains a high staff: to child ratio at the setting.

The preschool had educational visits from Zoolab and Incredible Eggs. Zoolab offer workshops to show the children minibeasts and educate the children. Incredible Eggs allow us to hatch eggs at the setting and care for the chicks. Both are always extremely popular with the children. The preschool continues to take the children to the Forest Area over at the school (on site). The preschool took part in the Little Link Pilot programme to help identify the viability of the school Speech Link programme being extended to Early Years Settings.

The staff employed at New Millside Pre-school worked exceptionally hard throughout the academic year providing outstanding care and support to the children and families.

Staff attended face to face and online training, liaison groups and PIP Meetings through Buckinghamshire County Council. In September, 11 staff members successfully completed their Paediatric First Aid Training. Two members of staff who started their Level 3 during the 23-24 year received their confirmation of completion and we had another member of staff complete their Level 3 Early Years Qualification.

Staff recruitment and retention remain ongoing challenges in the Early Years sector. In the past year, there were several staff changes: three departures during the Autumn term, one maternity leave and two new hires, plus college student placements throughout the year. Despite further staff turnover, we recruited a new team member who will begin their Level 3 qualification in September.

To improve retention, the committee introduced a certificate and bonus scheme for long-serving staff and now provides paid leave on staff birthdays. Efforts to support staff wellbeing and promote a healthy work-life balance are ongoing to make New Millside Pre-school a rewarding workplace.

The Trustees express their gratitude for the staff's dedication to the setting.

Our parents/carers have been very supportive throughout the year.

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

FINANCIAL REVIEW

Financial position

The Preschool ended the 2024-2025 financial year with a surplus of income over expenditure of £40,157 (2024: £62,613). Over the period, income totalled £291,280 (2024: £274,142), which was an increase of £17,138.

The main source of funding continues to be through Buckinghamshire County Council Early Years Funding £250,244 (2024: £215,483) along with a private income from parents and carers of £10,550 (2024: £28,355). Fee payers were expected to decrease due to the new funding that is available and shows in the increase of funding received and decrease is session fees. Our Lunch session fees were £6,544 (2024: £7,816), again this decrease will be due to the above.

We were fortunate that our Chair, a parent, raised £1,562 for our charity by running the London Marathon, allowing us to purchase air conditioning units. With £624 remaining, we will consult with our Chair and staff on its use. We are very grateful and congratulate Ellyn on her achievement. Other fundraising brought in £282, and donations increased to £280 from £248 in 2024.

Our previous Accountant/Payroll closed her business and couldn't complete our 23-24 Accounts due to our income being over £250,000. We were transferred to a new payroll company and we found a new Accountancy firm. Their fees are a lot higher, but our accounts have changed to accruals and there was a one-off fee to transition to accrual basis.

Despite the difficulties, we still managed to submit our 23-24 Year End Report on time with the help from staff and support from the new accountants.

We received Grants for PIP, Inclusion, Expansion Grant and 2 year additional payment grant totalling £12,520. These additional payments have enabled the preschool to maintain its high staff to child ratio, provide support, resources and activities that goes beyond ordinarily available provision.

During the same period, expenditure totalled £251,123 (2024: 211,529). This increase will be due to the increase in wages, staff welfare and retention, the increase in accountancy fees, and because we had leftover EYPP/DAF and grants from a previous financial year, that were spent during the financial year 24-25.

Wages, and associated costs of staff welfare is the main expenditure of the Preschool £214,863 (2024 £186,016), along with our rent obligations.

It should be noted that previously, the Local Authority sent a payment in error and is not true 'income' for the Preschool. It had been agreed that a total of £15,107 would need to be returned during the 2022-2023 financial year but due to queries relating to this amount and delays from the LA answering the queries, only £4,824 was returned during 2022-2023. The following amount of £10,283 was paid back 13 October 2023. We also received another error payment £7,744 during this financial period which was paid back 13 May 2024. These issues should be considered when looking at the accounts, especially at the comparative figures.

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

FINANCIAL REVIEW

Reserves policy

New Millside Pre-school aims to hold an appropriate level of reserves to meet possible needs such as, potential future expenditure, protect against a decline in income, potential new opportunities, to remain sustainable and to meet redundancy obligations in the unlikely event of a closure. We recognise that as a charity, we need to balance reserve levels with our duty to spend our income on charitable activity to further the aims and objectives of the pre-school. This amount has been calculated as the equivalent of one terms running costs (approx. 4 months - around £96,000).

In the event of:

- Reserves falling below a significant level the preschool aims to restore the reserves as soon as it is possible to do so by considering the following, reducing outgoings, improving income and to increase fundraising activities and awareness.

Reserves significantly higher than the expected level a plan to be put in place to carefully consider how best to reduce the significant sum over and reduce the difference and 'Improve the preschool provision and further its aims' i.e.replace equipment, resources, furniture, renew areas; garden/sen room etc, further training for staff, further educational activities and trips etc'. Staff to be included in this discussion to hear their views. The significant sum over the reserves level aims to be reduced gradually over a 3.5 year period.

FUTURE PLANS

New Millside is reviewing opportunities to expand our provision in response to sustained demand and a strong waiting list. Initial enquiries have been made with Buckinghamshire Council; however, no further progress has been made at this stage.

We are also assessing the need to replace our existing shed to increase storage capacity. In addition, we are exploring options to repair or replace the outdoor flooring area.

From the summer term 2026, we have been required to enter new contracts with Buckinghamshire Council's Early Years Funding Department, that require changes to our operational model. These changes will have a detrimental impact on our operational model and financial position. As a result, we will also need to amend our invoicing structure and update related policies.

The updated funding requirements stipulate that families must be given an alternative way to access their funded session, or their 15 or 30 funded hours, without what the government defines as an 'artificial break'. To comply, from the summer term we will be adjusting when charges are applied so that any additional fees fall at the beginning or end of the day. Parents over their funding entitlement will therefore have the option to drop off or collect their child either half an hour earlier or later than our session times, or to pay for the additional half hour if they choose.

We wish to highlight that these changes may cause disruption to children's routines. Arriving later or being collected earlier may result in children missing key elements of the session, such as story time. We also do not consider the lunch break to be an artificial break. These changes are expected to have a financial impact on the setting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

NEW MILLSIDE PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed annually at the Annual General Meeting held in our Autumn Term every year by the current committee members (trustees).

New Millside Pre-school have a number of policies and procedures in place and these are regularly reviewed and updated as and when required throughout the year to ensure we remain up to date and current with legislation, statutory requirements and ensure all information is correct.

Trustee(s) are given a handover from the Trustee(s) stepping down. The Trustees have regular contact with the preschool manager and staff.

The preschool works closely with their allocated Key Contacts from Buckinghamshire Council and attend regular network meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1031538

Principal address

Narbeth Drive
Aylesbury
Buckinghamshire
HP20 1NX

Trustees

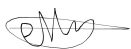
Ms E Gattlin (appointed 9.12.2024)
Ms A Costello (resigned 14.11.2025)
Ms A Mason
Ms K Braithwaite
Ms C Ham (resigned 14.11.2025)
Ms E Lake (appointed 14.11.2025)
Ms L Davenport (appointed 14.11.2025)
Ms C Brown (appointed 2.12.2025)

Independent Examiner

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

05 Mar 2026

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



.....
Ms E Gattlin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW MILLSIDE PRE-SCHOOL

Independent examiner's report to the trustees of New Millside Pre-School

I report to the charity trustees on my examination of the accounts of New Millside Pre-School (the Trust) for the year ended 31 August 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

N R Whitmore

N R Whitmore (FCCA)

The Association of Chartered Certified Accountants

Hopper Williams & Bell Limited

Chartered Accountants

Highland House

Mayflower Close

Chandler's Ford

Eastleigh

Hampshire

SO53 4AR

05 Mar 2026

Date:

NEW MILLSIDE PRE-SCHOOL

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

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		280	-	280	248
Charitable activities					
Pre-school operations		290,985	-	290,985	273,879
Investment income	2	15	-	15	15
Total		291,280	-	291,280	274,142
EXPENDITURE ON					
Charitable activities	3				
Pre-school operations		251,123	-	251,123	211,529
NET INCOME		40,157	-	40,157	62,613
Transfers between funds	12	641	(641)	-	-
Net movement in funds		40,798	(641)	40,157	62,613
RECONCILIATION OF FUNDS					
Total funds brought forward		130,502	1,704	132,206	69,593
TOTAL FUNDS CARRIED FORWARD		171,300	1,063	172,363	132,206

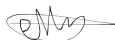
The notes form part of these financial statements

NEW MILLSIDE PRE-SCHOOL

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	10,674	-	10,674	5,179
CURRENT ASSETS					
Debtors	9	2,056	-	2,056	2,617
Cash at bank		210,696	1,063	211,759	161,490
		212,752	1,063	213,815	164,107
CREDITORS					
Amounts falling due within one year	10	(52,126)	-	(52,126)	(37,080)
NET CURRENT ASSETS		160,626	1,063	161,689	127,027
TOTAL ASSETS LESS CURRENT LIABILITIES		171,300	1,063	172,363	132,206
NET ASSETS		171,300	1,063	172,363	132,206
FUNDS	12				
Unrestricted funds				171,300	130,502
Restricted funds				1,063	1,704
TOTAL FUNDS				172,363	132,206

The financial statements were approved by the Board of Trustees and authorised for issue on ...05.Mar.2026..... and were signed on its behalf by:



.....
E Gattlin - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 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.

Going concern

The trustees consider there to be no material uncertainties about the charity's ability to continue as a going concern.

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 - Straight line over 5 years

Tangible fixed assets are stated at historical cost, less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

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.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial assets

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	15	15
	<u><u> </u></u>	<u><u> </u></u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Pre-school operations	244,388	6,735	251,123
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	214,863	186,016
Insurance	2,775	1,405
Telephone	1,444	1,516
Postage and stationery	370	388
Sundries	1,671	939
Pre-school consumables	1,357	1,361
Computer equipment	1,449	1,397
Subscriptions	593	616
Rent	9,000	9,000
Staff training and welfare	1,703	982
Cleaning	4,704	1,932
Repairs and maintenance	623	838
Depreciation	3,836	2,916
	244,388	209,306

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Pre-school operations	60	6,675	6,735

Support costs, included in the above, are as follows:

	2025	2024
	Pre-school operations	Total activities
	£	£
Bank charges	60	95
Accountancy	5,475	2,128
Independent Examination	1,200	-
	6,735	2,223

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

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	248	-	248
Charitable activities			
Pre-school operations	273,879	-	273,879
Investment income	15	-	15
Total	<u>274,142</u>	<u>-</u>	<u>274,142</u>
EXPENDITURE ON			
Charitable activities			
Pre-school operations	<u>211,529</u>	<u>-</u>	<u>211,529</u>
NET INCOME	62,613	-	62,613
Transfers between funds	513	(513)	-
Net movement in funds	<u>63,126</u>	<u>(513)</u>	<u>62,613</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	67,376	2,217	69,593
TOTAL FUNDS CARRIED FORWARD	<u><u>130,502</u></u>	<u><u>1,704</u></u>	<u><u>132,206</u></u>

NEW MILLSIDE PRE-SCHOOL

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

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2024	14,580
Additions	9,331
	<hr/>
At 31 August 2025	23,911
	<hr/>
DEPRECIATION	
At 1 September 2024	9,401
Charge for year	3,836
	<hr/>
At 31 August 2025	13,237
	<hr/>
NET BOOK VALUE	
At 31 August 2025	10,674
	<hr/>
At 31 August 2024	5,179
	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	310	1,089
Prepayments and accrued income	1,746	1,528
	<hr/>	<hr/>
	2,056	2,617
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	859	67
Other creditors	51,267	37,013
	<hr/>	<hr/>
	52,126	37,080
	<hr/>	<hr/>

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

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,000	9,000
Between one and five years	36,000	36,000
In more than five years	-	9,000
	<u>45,000</u>	<u>54,000</u>

12. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted funds				
General fund	130,502	40,157	641	171,300
Restricted funds				
Restricted fund	1,704	-	(641)	1,063
TOTAL FUNDS	<u>132,206</u>	<u>40,157</u>	<u>-</u>	<u>172,363</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	291,280	(251,123)	40,157
TOTAL FUNDS	<u>291,280</u>	<u>(251,123)</u>	<u>40,157</u>

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

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	67,376	62,613	513	130,502
Restricted funds				
Restricted fund	2,217	-	(513)	1,704
TOTAL FUNDS	<u>69,593</u>	<u>62,613</u>	<u>-</u>	<u>132,206</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,142	(211,529)	62,613
TOTAL FUNDS	<u>274,142</u>	<u>(211,529)</u>	<u>62,613</u>

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

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	67,376	102,770	1,154	171,300
Restricted funds				
Restricted fund	2,217	-	(1,154)	1,063
TOTAL FUNDS	<u>69,593</u>	<u>102,770</u>	<u>-</u>	<u>172,363</u>

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

12. MOVEMENT IN FUNDS - continued

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	565,422	(462,652)	102,770
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>565,422</u>	<u>(462,652)</u>	<u>102,770</u>

Restricted funds represent funds awarded from the Lottery Grant for use in specific areas e.g. IT equipment/software.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025 nor for the year ended 31 August 2024.



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Parties involved with this document

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Thu, 5th Mar 2026 13:00:18 GMT	Ellyn Gattlin - Signer (4c666f3af24336ffa75520442dbf87)
Thu, 5th Mar 2026 13:53:59 GMT	Nick Whitmore - Signer (7f2d7b420c9f26e21e892f61586ef2b4)
Thu, 5th Mar 2026 13:53:59 GMT	Gemma Wood - Copied In (d31d671ce80c56d597a082b1ceb8bfba)

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Tue, 3rd Mar 2026 9:09:22 GMT	Document generated with fingerprint 2f5a76deb4de16603e129ec3ae4338a0 (40.120.54.82)
Tue, 3rd Mar 2026 9:28:57 GMT	Sent the envelope to Ellyn Gattlin (ellyn.gattlin@gmail.com) for signing (40.120.54.82)
Tue, 3rd Mar 2026 9:28:58 GMT	Document emailed to ellyn.gattlin@gmail.com
Thu, 5th Mar 2026 12:59:19 GMT	Ellyn Gattlin viewed the envelope (194.120.133.7)
Thu, 5th Mar 2026 13:00:18 GMT	Ellyn Gattlin signed the envelope (194.120.133.7)
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Thu, 5th Mar 2026 13:03:52 GMT	Nick Whitmore opened the document email. (51.11.147.190)
Thu, 5th Mar 2026 13:47:03 GMT	Nick Whitmore opened the document email. (51.11.147.190)

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Thu, 5th Mar 2026 13:53:59 GMT	Sent the envelope to Gemma Wood (gemma.wood@hwb-accountants.com) for signing (51.11.147.190)
Thu, 5th Mar 2026 13:53:59 GMT	This envelope has been signed by all parties (51.11.147.190)
Thu, 5th Mar 2026 13:54:00 GMT	Signed document confirmation emailed to ellyn.gattlin@gmail.com (51.11.147.190)
Thu, 5th Mar 2026 13:54:00 GMT	Signed document confirmation emailed to nick.whitemore@hwb-accountants.com (51.11.147.190)
Thu, 5th Mar 2026 13:54:00 GMT	Signed document confirmation emailed to gemma.wood@hwb-accountants.com (51.11.147.190)
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Thu, 5th Mar 2026 13:54:01 GMT	Document emailed to gemma.wood@hwb-accountants.com

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
NEW MILLSIDE PRE-SCHOOL**

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

NEW MILLSIDE PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims are to enhance the development and education of children under statutory school age.

New Millside Pre-school is a Charity Committee run preschool and provided Early Years Education to children aged 2-5 throughout the academic year. The preschool worked in partnership with parents/carers regarding their children's needs.

Our Aims and Objectives undertaken and continue to benefit the public:

- To extend children's knowledge through play and explore all seven areas of learning.
- To work as partners with parents/carers in their children's learning.
- To encourage children to treat and respect other race, culture, language and religion equally.
- To stimulate and build on all areas of co-ordination.
- Develop each child's understanding of appropriate behaviour.
- To identify staff training needs and support such training as far as possible.
- To develop each child's ability to work within a small or large group and encourage them to express thoughts, feelings and ideas to others within the group.
- To create a stimulating, fun and safe environment for the children in our care.

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The preschool has had another successful year from September 2024 - August 2025, offering sessions to children aged 2-5 throughout the preschool year and successfully completing its aims and objectives as an 'Outstanding' Ofsted registered, charity committee run Preschool.

Occupancy levels have remained high throughout the year and have increased compared to previous years. We continue to be full for most sessions, and we have a waiting list for families seeking their preferred session times. The preschool still maintains a high staff: to child ratio at the setting.

The preschool had educational visits from Zoolab and Incredible Eggs. Zoolab offer workshops to show the children minibeasts and educate the children. Incredible Eggs allow us to hatch eggs at the setting and care for the chicks. Both are always extremely popular with the children. The preschool continues to take the children to the Forest Area over at the school (on site). The preschool took part in the Little Link Pilot programme to help identify the viability of the school Speech Link programme being extended to Early Years Settings.

The staff employed at New Millside Pre-school worked exceptionally hard throughout the academic year providing outstanding care and support to the children and families.

Staff attended face to face and online training, liaison groups and PIP Meetings through Buckinghamshire County Council. In September, 11 staff members successfully completed their Paediatric First Aid Training. Two members of staff who started their Level 3 during the 23-24 year received their confirmation of completion and we had another member of staff complete their Level 3 Early Years Qualification.

Staff recruitment and retention remain ongoing challenges in the Early Years sector. In the past year, there were several staff changes: three departures during the Autumn term, one maternity leave and two new hires, plus college student placements throughout the year. Despite further staff turnover, we recruited a new team member who will begin their Level 3 qualification in September.

To improve retention, the committee introduced a certificate and bonus scheme for long-serving staff and now provides paid leave on staff birthdays. Efforts to support staff wellbeing and promote a healthy work-life balance are ongoing to make New Millside Pre-school a rewarding workplace.

The Trustees express their gratitude for the staff's dedication to the setting.

Our parents/carers have been very supportive throughout the year.

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

FINANCIAL REVIEW

Financial position

The Preschool ended the 2024-2025 financial year with a surplus of income over expenditure of £40,157 (2024: £62,613). Over the period, income totalled £291,280 (2024: £274,142), which was an increase of £17,138.

The main source of funding continues to be through Buckinghamshire County Council Early Years Funding £250,244 (2024: £215,483) along with a private income from parents and carers of £10,550 (2024: £28,355). Fee payers were expected to decrease due to the new funding that is available and shows in the increase of funding received and decrease is session fees. Our Lunch session fees were £6,544 (2024: £7,816), again this decrease will be due to the above.

We were fortunate that our Chair, a parent, raised £1,562 for our charity by running the London Marathon, allowing us to purchase air conditioning units. With £624 remaining, we will consult with our Chair and staff on its use. We are very grateful and congratulate Ellyn on her achievement. Other fundraising brought in £282, and donations increased to £280 from £248 in 2024.

Our previous Accountant/Payroll closed her business and couldn't complete our 23-24 Accounts due to our income being over £250,000. We were transferred to a new payroll company and we found a new Accountancy firm. Their fees are a lot higher, but our accounts have changed to accruals and there was a one-off fee to transition to accrual basis.

Despite the difficulties, we still managed to submit our 23-24 Year End Report on time with the help from staff and support from the new accountants.

We received Grants for PIP, Inclusion, Expansion Grant and 2 year additional payment grant totalling £12,520. These additional payments have enabled the preschool to maintain its high staff to child ratio, provide support, resources and activities that goes beyond ordinarily available provision.

During the same period, expenditure totalled £251,123 (2024: 211,529). This increase will be due to the increase in wages, staff welfare and retention, the increase in accountancy fees, and because we had leftover EYPP/DAF and grants from a previous financial year, that were spent during the financial year 24-25.

Wages, and associated costs of staff welfare is the main expenditure of the Preschool £214,863 (2024 £186,016), along with our rent obligations.

It should be noted that previously, the Local Authority sent a payment in error and is not true 'income' for the Preschool. It had been agreed that a total of £15,107 would need to be returned during the 2022-2023 financial year but due to queries relating to this amount and delays from the LA answering the queries, only £4,824 was returned during 2022-2023. The following amount of £10,283 was paid back 13 October 2023. We also received another error payment £7,744 during this financial period which was paid back 13 May 2024. These issues should be considered when looking at the accounts, especially at the comparative figures.

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

FINANCIAL REVIEW

Reserves policy

New Millside Pre-school aims to hold an appropriate level of reserves to meet possible needs such as, potential future expenditure, protect against a decline in income, potential new opportunities, to remain sustainable and to meet redundancy obligations in the unlikely event of a closure. We recognise that as a charity, we need to balance reserve levels with our duty to spend our income on charitable activity to further the aims and objectives of the pre-school. This amount has been calculated as the equivalent of one terms running costs (approx. 4 months - around £96,000).

In the event of:

- Reserves falling below a significant level the preschool aims to restore the reserves as soon as it is possible to do so by considering the following, reducing outgoings, improving income and to increase fundraising activities and awareness.

Reserves significantly higher than the expected level a plan to be put in place to carefully consider how best to reduce the significant sum over and reduce the difference and 'Improve the preschool provision and further its aims' i.e.replace equipment, resources, furniture, renew areas; garden/sen room etc, further training for staff, further educational activities and trips etc'. Staff to be included in this discussion to hear their views. The significant sum over the reserves level aims to be reduced gradually over a 3.5 year period.

FUTURE PLANS

New Millside is reviewing opportunities to expand our provision in response to sustained demand and a strong waiting list. Initial enquiries have been made with Buckinghamshire Council; however, no further progress has been made at this stage.

We are also assessing the need to replace our existing shed to increase storage capacity. In addition, we are exploring options to repair or replace the outdoor flooring area.

From the summer term 2026, we have been required to enter new contracts with Buckinghamshire Council's Early Years Funding Department, that require changes to our operational model. These changes will have a detrimental impact on our operational model and financial position. As a result, we will also need to amend our invoicing structure and update related policies.

The updated funding requirements stipulate that families must be given an alternative way to access their funded session, or their 15 or 30 funded hours, without what the government defines as an 'artificial break'. To comply, from the summer term we will be adjusting when charges are applied so that any additional fees fall at the beginning or end of the day. Parents over their funding entitlement will therefore have the option to drop off or collect their child either half an hour earlier or later than our session times, or to pay for the additional half hour if they choose.

We wish to highlight that these changes may cause disruption to children's routines. Arriving later or being collected earlier may result in children missing key elements of the session, such as story time. We also do not consider the lunch break to be an artificial break. These changes are expected to have a financial impact on the setting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

NEW MILLSIDE PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed annually at the Annual General Meeting held in our Autumn Term every year by the current committee members (trustees).

New Millside Pre-school have a number of policies and procedures in place and these are regularly reviewed and updated as and when required throughout the year to ensure we remain up to date and current with legislation, statutory requirements and ensure all information is correct.

Trustee(s) are given a handover from the Trustee(s) stepping down. The Trustees have regular contact with the preschool manager and staff.

The preschool works closely with their allocated Key Contacts from Buckinghamshire Council and attend regular network meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1031538

Principal address

Narbeth Drive
Aylesbury
Buckinghamshire
HP20 1NX

Trustees

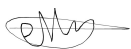
Ms E Gattlin (appointed 9.12.2024)
Ms A Costello (resigned 14.11.2025)
Ms A Mason
Ms K Braithwaite
Ms C Ham (resigned 14.11.2025)
Ms E Lake (appointed 14.11.2025)
Ms L Davenport (appointed 14.11.2025)
Ms C Brown (appointed 2.12.2025)

Independent Examiner

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

05 Mar 2026

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



.....
Ms E Gattlin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEW MILLSIDE PRE-SCHOOL

Independent examiner's report to the trustees of New Millside Pre-School

I report to the charity trustees on my examination of the accounts of New Millside Pre-School (the Trust) for the year ended 31 August 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

N R Whitmore

N R Whitmore (FCCA)

The Association of Chartered Certified Accountants

Hopper Williams & Bell Limited

Chartered Accountants

Highland House

Mayflower Close

Chandler's Ford

Eastleigh

Hampshire

SO53 4AR

05 Mar 2026

Date:

NEW MILLSIDE PRE-SCHOOL

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

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		280	-	280	248
Charitable activities					
Pre-school operations		290,985	-	290,985	273,879
Investment income	2	15	-	15	15
Total		291,280	-	291,280	274,142
EXPENDITURE ON					
Charitable activities	3				
Pre-school operations		251,123	-	251,123	211,529
NET INCOME		40,157	-	40,157	62,613
Transfers between funds	12	641	(641)	-	-
Net movement in funds		40,798	(641)	40,157	62,613
RECONCILIATION OF FUNDS					
Total funds brought forward		130,502	1,704	132,206	69,593
TOTAL FUNDS CARRIED FORWARD		171,300	1,063	172,363	132,206

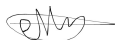
The notes form part of these financial statements

NEW MILLSIDE PRE-SCHOOL

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	10,674	-	10,674	5,179
CURRENT ASSETS					
Debtors	9	2,056	-	2,056	2,617
Cash at bank		210,696	1,063	211,759	161,490
		212,752	1,063	213,815	164,107
CREDITORS					
Amounts falling due within one year	10	(52,126)	-	(52,126)	(37,080)
NET CURRENT ASSETS		160,626	1,063	161,689	127,027
TOTAL ASSETS LESS CURRENT LIABILITIES		171,300	1,063	172,363	132,206
NET ASSETS		171,300	1,063	172,363	132,206
FUNDS	12				
Unrestricted funds				171,300	130,502
Restricted funds				1,063	1,704
TOTAL FUNDS				172,363	132,206

The financial statements were approved by the Board of Trustees and authorised for issue on ...05.Mar.2026..... and were signed on its behalf by:



.....
E Gattlin - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 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.

Going concern

The trustees consider there to be no material uncertainties about the charity's ability to continue as a going concern.

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 - Straight line over 5 years

Tangible fixed assets are stated at historical cost, less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

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.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial assets

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	15	15
	<u><u> </u></u>	<u><u> </u></u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Pre-school operations	244,388	6,735	251,123
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	214,863	186,016
Insurance	2,775	1,405
Telephone	1,444	1,516
Postage and stationery	370	388
Sundries	1,671	939
Pre-school consumables	1,357	1,361
Computer equipment	1,449	1,397
Subscriptions	593	616
Rent	9,000	9,000
Staff training and welfare	1,703	982
Cleaning	4,704	1,932
Repairs and maintenance	623	838
Depreciation	3,836	2,916
	244,388	209,306

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Pre-school operations	60	6,675	6,735

Support costs, included in the above, are as follows:

	2025	2024
	Pre-school operations	Total activities
	£	£
Bank charges	60	95
Accountancy	5,475	2,128
Independent Examination	1,200	-
	6,735	2,223

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

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	248	-	248
Charitable activities			
Pre-school operations	273,879	-	273,879
Investment income	15	-	15
Total	<u>274,142</u>	<u>-</u>	<u>274,142</u>
EXPENDITURE ON			
Charitable activities			
Pre-school operations	<u>211,529</u>	<u>-</u>	<u>211,529</u>
NET INCOME	62,613	-	62,613
Transfers between funds	<u>513</u>	<u>(513)</u>	<u>-</u>
Net movement in funds	63,126	(513)	62,613
RECONCILIATION OF FUNDS			
Total funds brought forward	67,376	2,217	69,593
TOTAL FUNDS CARRIED FORWARD	<u><u>130,502</u></u>	<u><u>1,704</u></u>	<u><u>132,206</u></u>

NEW MILLSIDE PRE-SCHOOL

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

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2024	14,580
Additions	9,331
	<hr/>
At 31 August 2025	23,911
	<hr/>
DEPRECIATION	
At 1 September 2024	9,401
Charge for year	3,836
	<hr/>
At 31 August 2025	13,237
	<hr/>
NET BOOK VALUE	
At 31 August 2025	10,674
	<hr/>
At 31 August 2024	5,179
	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	310	1,089
Prepayments and accrued income	1,746	1,528
	<hr/>	<hr/>
	2,056	2,617
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	859	67
Other creditors	51,267	37,013
	<hr/>	<hr/>
	52,126	37,080
	<hr/>	<hr/>

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

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	9,000	9,000
Between one and five years	36,000	36,000
In more than five years	-	9,000
	<u>45,000</u>	<u>54,000</u>

12. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	130,502	40,157	641	171,300
Restricted funds				
Restricted fund	1,704	-	(641)	1,063
TOTAL FUNDS	<u>132,206</u>	<u>40,157</u>	<u>-</u>	<u>172,363</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,280	(251,123)	40,157
TOTAL FUNDS	<u>291,280</u>	<u>(251,123)</u>	<u>40,157</u>

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

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	67,376	62,613	513	130,502
Restricted funds				
Restricted fund	2,217	-	(513)	1,704
TOTAL FUNDS	<u>69,593</u>	<u>62,613</u>	<u>-</u>	<u>132,206</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,142	(211,529)	62,613
TOTAL FUNDS	<u>274,142</u>	<u>(211,529)</u>	<u>62,613</u>

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

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	67,376	102,770	1,154	171,300
Restricted funds				
Restricted fund	2,217	-	(1,154)	1,063
TOTAL FUNDS	<u>69,593</u>	<u>102,770</u>	<u>-</u>	<u>172,363</u>

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

12. MOVEMENT IN FUNDS - continued

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	565,422	(462,652)	102,770
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>565,422</u>	<u>(462,652)</u>	<u>102,770</u>

Restricted funds represent funds awarded from the Lottery Grant for use in specific areas e.g. IT equipment/software.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025 nor for the year ended 31 August 2024.



Issuer HWB Chartered Accountants

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New Millside Pre-School
Narbeth Drive
Aylesbury
Buckinghamshire
HP20 1NX

Hopper Williams & Bell Limited
Highland House
Mayflower Close
Chandlers Ford
Eastleigh
SO53 4AR

Dear Sirs,

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31/08/2025.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

- 1) We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31/08/2025.

- 2) We confirm that all accounting records have been made available to you for the purposes of your independent examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity and have provided any additional information that you have requested for the purposes of your independent examination.
- 3) We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
- 4) We confirm that the methods, significant assumptions and data used by us in making accounting estimates, and the related disclosures, are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework.
- 5) We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

- 6) We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
- 7) We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework as specified above.
- 8) We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
- 9) We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that there have been no material transactions with related parties [other than transactions with group undertakings which are not required to be disclosed].

- 10) We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework as specified above.
- 11) We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
- 12) We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
- 13) We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 14) We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to you and as disclosed in the financial statements.
- 15) We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud, and that we believe we have appropriately fulfilled these responsibilities. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the business.

There have been no deficiencies in internal control of which we are aware.

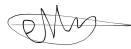
- 16) We confirm that there have been no actual or suspected instances of fraud involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by employees, former employees, analysts, regulators or others.
- 17) We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into

account all relevant matters of which we are aware, including the availability of working capital and have considered a future period of at least one year from the date of approval of the financial statements.

18) We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

Yours faithfully,

Signed on behalf of the board of trustees by:



Trustee

Date ...05 Mar 2026.....



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