

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 May 2025  
for  
Moulton Pre-School**

Lanham and Company Limited  
Chartered Accountants  
9 Great Chesterford Court  
London Road  
Great Chesterford  
Essex  
CB10 1PF

# **Moulton Pre-School**

## **Contents of the Financial Statements for the Year Ended 31 May 2025**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14

## **Moulton Pre-School**

### **Report of the Trustees for the Year Ended 31 May 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 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**

- o To provide a child-friendly environment that is safe, secure, caring, and stimulating.
- o To enhance the development and education of children through play, encouraging self-confidence, self-esteem, and a strong sense of individuality.
- o To promote children's social, intellectual, and physical development through play and structured activities, ensuring a smooth transition from preschool to school.
- o To regularly observe and plan for each child's progress, tailoring activities to support their individual needs.
- o To honour parents' trust by providing high-quality care and nurturing their child in a supportive and enriching environment.
- o To work within the guidelines of the Early Years Foundation Stage, following the requirements of regulatory bodies to ensure the highest standards of early education.
- o To build strong partnerships with parents and carers, offering flexibility to meet individual needs and fostering a collaborative approach to a child's learning journey.
- o To create a welcoming atmosphere where both children and adults feel happy, valued, and comfortable.
- o To strengthen the connection between home and school, encouraging learning through play both in the preschool setting and at home, helping children develop a love for exploration and discovery.

##### **Activities**

Moulton Preschool provides an affordable and accessible high-quality preschool for children aged two to five in a safe and supportive environment, encouraging the development of each child so that they may become secure and confident outside their home environment.

##### **Public benefit**

The trustees have considered the public benefit provided by Moulton Preschool, having regard to the Charity Commission's guidance on public benefit.

## **Moulton Pre-School**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The Nursery is an inclusive setting, providing care and education for children of varying abilities and backgrounds under the supervision of the SENCo and Nursery Manager. Sessions run on Mondays, Wednesdays, and Fridays from 9:15 AM to 2:15 PM, with a maximum capacity of 26 children per session.

Throughout the year under review, the Charity continued its core activities, offering high-quality care and education for children aged 2.5 to 5 years at the village hall in Moulton.

A wide range of engaging learning activities was offered to the children each week, complemented by a variety of special events throughout the year. These included Halloween and Christmas parties, walks to the local church, an Easter egg hunt, a "Spring Fling" celebration, a summer sports day, and a graduation ceremony for children transitioning to primary school.

The year was also extremely successful in terms of fundraising, both through generous donations and well-supported events organised by the preschool and its volunteer committee. This success enabled the preschool to continue providing two high-quality wellbeing-focused sessions each week, delivered by specialist external providers. These popular sessions support children's holistic development by enhancing physical health, emotional wellbeing, confidence, and self-expression.

#### **FINANCIAL REVIEW**

##### **Financial Position and Reserves Policy**

The Charity reported a net surplus in the year of £1,966 (2024: £155). Income reported was £86,397 (2024: £65,978). Total expenditure was £84,431 (2024: £65,823).

At the year end total funds were £38,420 (2024: £36,454) of which restricted funds were £675 (2024: £8,049) as described in note 12 to the financial statements. The balance of reserves of £37,745 (2024: £28,405) is available to support the general purpose of the charity without restriction.

The trustees are of the opinion that the Charity's minimum reserves should be sufficient to cover at least three months' salaries and running costs which would equate to approximately £19,665. The Charity's free reserves at the year end were £37,402 (2024: £27,720).

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

The preschool's main sources of income are government-funded early education hours and fees paid by parents or carers for children who are not eligible for funding or for any additional hours attended beyond the funded entitlement.

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

##### **Legal Status**

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

The charity is an unincorporated entity, registered with the Charity Commission on 1 February 1994 and is governed according to its constitution adopted 15 November 1993 as amended 24 September 2009.

The preschool is registered as an Early Years Provider with Ofsted to accommodate children from the ages of 2.5 - 5 years.

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

Trustees are elected by a simple vote at the Annual General Meeting or, subsequently, by a majority vote of Trustees in office at the time. The Management Committee endeavor to recruit Trustees who will provide valuable and practical skills to the charity.

##### **Risk Management**

The Charity continues to take full responsibility for the well-being of the young children in its care. Special procedures remain in place to ensure appropriate supervision at all times. We carry out regular risk assessments and maintain insurance coverage, which is reviewed annually to ensure ongoing protection and compliance.

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

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

1032436

## **Moulton Pre-School**

### **Report of the Trustees for the Year Ended 31 May 2025**

#### **Principal address**

Moulton Village Hall  
Bridge Street  
Moulton  
Suffolk  
CB8 8SP

#### **Trustees**

Ms H Neville-Smith (appointed 23.9.25)  
Mrs S Mitchell (appointed 23.9.25)  
Mrs J Denson (appointed 23.9.25)  
Miss C J Spong (appointed 23.9.25)  
Miss H Mannell (appointed 23.9.25)  
Mrs A Vickery  
Mrs R Johnstone  
Ms E Williamson (resigned 25.9.24)  
A Bowers (resigned 25.9.24)  
Ms S Reynolds (appointed 25.9.24) (resigned 23.9.25)  
J Melville-Claxton (resigned 25.9.24)  
Ms S Knox-Brown (appointed 25.9.24) (resigned 23.9.25)  
Ms E Short (resigned 25.9.24)  
Ms A Taylor (resigned 23.9.25)  
Ms A Burch (resigned 25.9.24)  
Ms K Daviss (resigned 23.9.25)  
Ms A Harding (resigned 25.9.24)  
Ms C Jones (appointed 25.9.24) (resigned 23.9.25)  
Ms L Taylor (appointed 23.9.25)  
Ms F Taylor (appointed 23.9.25)

#### **Independent Examiner**

Lanham and Company Limited  
Chartered Accountants  
9 Great Chesterford Court  
London Road  
Great Chesterford  
Essex  
CB10 1PF

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**Moulton Pre-School**

**Report of the Trustees  
for the Year Ended 31 May 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 March 2026 and signed on its behalf by:

Ms H Neville-Smith - Trustee

**Independent Examiner's Report to the Trustees of  
Moulton Pre-School**

**Independent examiner's report to the trustees of Moulton Pre-School**

I report to the charity trustees on my examination of the accounts of Moulton Pre-School (the Trust) for the year ended 31 May 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.

Andrew Ireland FCCA

Lanham and Company Limited  
Chartered Accountants  
9 Great Chesterford Court  
London Road  
Great Chesterford  
Essex  
CB10 1PF

4 March 2026

**Moulton Pre-School**

**Statement of Financial Activities  
for the Year Ended 31 May 2025**

		Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,250	2,295	3,545	1,400
<b>Charitable activities</b>					
Charitable Activities		79,495	-	79,495	59,536
Other trading activities	2	3,088	-	3,088	4,829
Investment income	3	269	-	269	213
<b>Total</b>		<u>84,102</u>	<u>2,295</u>	<u>86,397</u>	<u>65,978</u>
<b>EXPENDITURE ON</b>					
Raising funds		100	-	100	-
<b>Charitable activities</b>					
Charitable Activities		73,042	9,669	82,711	65,823
Support Costs		<u>1,620</u>	<u>-</u>	<u>1,620</u>	<u>-</u>
<b>Total</b>		<u>74,762</u>	<u>9,669</u>	<u>84,431</u>	<u>65,823</u>
<b>NET INCOME/(EXPENDITURE)</b>		9,340	(7,374)	1,966	155
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,405	8,049	36,454	36,299
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>37,745</u></u>	<u><u>675</u></u>	<u><u>38,420</u></u>	<u><u>36,454</u></u>

The notes form part of these financial statements



**Moulton Pre-School**

**Balance Sheet  
31 May 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	342	-	342	685
<b>CURRENT ASSETS</b>					
Debtors	9	3,139	-	3,139	2,072
Cash at bank		46,078	675	46,753	42,128
		<u>49,217</u>	<u>675</u>	<u>49,892</u>	<u>44,200</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(11,814)	-	(11,814)	(8,431)
		<u>37,403</u>	<u>675</u>	<u>38,078</u>	<u>35,769</u>
<b>NET CURRENT ASSETS</b>					
		<u>37,403</u>	<u>675</u>	<u>38,078</u>	<u>35,769</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>37,745</u>	<u>675</u>	<u>38,420</u>	<u>36,454</u>
<b>NET ASSETS</b>					
		<u>37,745</u>	<u>675</u>	<u>38,420</u>	<u>36,454</u>
<b>FUNDS</b>	12				
Unrestricted funds				37,745	28,405
Restricted funds				<u>675</u>	<u>8,049</u>
<b>TOTAL FUNDS</b>				<u>38,420</u>	<u>36,454</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2026 and were signed on its behalf by:

H Neville-Smith - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 May 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.

**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. Revenue is measured at the fair value of the consideration received or receivable.

**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	- 20% on cost
Office equipment	- 33% on cost

Tangible assets costing more than £1,000 are capitalised and included at cost, including any incidental expenses of acquisition.

**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.

**Financial instruments**

Financial assets and liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Trade debtors and creditors are classed as basic financial instruments and are initially measured at transaction price.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and short-term deposits with an original maturity date of three months or less.

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**2. OTHER TRADING ACTIVITIES**

	31.5.25	31.5.24
	£	£
Fundraising events	3,088	4,829
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.5.25	31.5.24
	£	£
Deposit account interest	269	213
	<u>          </u>	<u>          </u>

**4. OTHER**

	31.5.25	31.5.24
	£	£
Support costs	1,620	-
	<u>          </u>	<u>          </u>

**Independent Examiner's Remuneration**

The independent examiner's remuneration amounts to an independent examination fee of £390 and fees for the assistance with the accounts preparation of £990.

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

During the year one trustee (2024: two trustees) received reimbursement totalling £40 (2024: £62) for expenses incurred.

**6. STAFF COSTS**

	31.5.25	31.5.24
	£	£
Wages and salaries	59,419	49,178
Social security costs	-	103
Other pension costs	653	312
	<u>          </u>	<u>          </u>
	<u>60,072</u>	<u>49,593</u>

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

	31.5.25	31.5.24
Preschool staff	6	7
	<u>          </u>	<u>          </u>

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

Key management personnel of the charity comprises the Committee and the Preschool Manager. The trustees have all given their time and expertise without any kind of remuneration or other benefit in kind (2024: nil). The total employment benefits of key management personnel, including employer pension contributions were £17,894.46 (2024: £17,992).

**Moulton Pre-School**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,400	-	1,400
<b>Charitable activities</b>			
Charitable Activities	59,536	-	59,536
Other trading activities	4,829	-	4,829
Investment income	213	-	213
<b>Total</b>	<u>65,978</u>	<u>-</u>	<u>65,978</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	<u>65,823</u>	<u>-</u>	<u>65,823</u>
<b>NET INCOME</b>	155	-	155
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,250	8,049	36,299
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,405</u>	<u>8,049</u>	<u>36,454</u>

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>			
At 1 June 2024 and 31 May 2025	<u>1,712</u>	<u>3,512</u>	<u>5,224</u>
<b>DEPRECIATION</b>			
At 1 June 2024	1,027	3,512	4,539
Charge for year	<u>343</u>	<u>-</u>	<u>343</u>
At 31 May 2025	<u>1,370</u>	<u>3,512</u>	<u>4,882</u>
<b>NET BOOK VALUE</b>			
At 31 May 2025	<u>342</u>	<u>-</u>	<u>342</u>
At 31 May 2024	<u>685</u>	<u>-</u>	<u>685</u>

**Moulton Pre-School**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Trade debtors	1,941	805
Other debtors	-	347
Prepayments and accrued income	1,198	920
	<u>3,139</u>	<u>2,072</u>

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

	31.5.25	31.5.24
	£	£
Taxation and social security	465	-
Other creditors	11,349	8,431
	<u>11,814</u>	<u>8,431</u>

**11. LEASING AGREEMENTS**

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

	31.5.25	31.5.24
	£	£
Within one year	1,881	-

**12. MOVEMENT IN FUNDS**

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,405	9,340	37,745
<b>Restricted funds</b>			
Capital grant	7,774	(7,774)	-
Forest Heath District Council	275	(275)	-
Tesco Stronger Starts	-	675	675
	<u>8,049</u>	<u>(7,374)</u>	<u>675</u>
<b>TOTAL FUNDS</b>	<u>36,454</u>	<u>1,966</u>	<u>38,420</u>

**Moulton Pre-School**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,102	(74,762)	9,340
<b>Restricted funds</b>			
Capital grant	-	(7,774)	(7,774)
Forest Heath District Council	-	(275)	(275)
Suffolk County Council Locality Grant	1,170	(1,170)	-
Tesco Stronger Starts	1,125	(450)	675
	<u>2,295</u>	<u>(9,669)</u>	<u>(7,374)</u>
<b>TOTAL FUNDS</b>	<u><u>86,397</u></u>	<u><u>(84,431)</u></u>	<u><u>1,966</u></u>

**Comparatives for movement in funds**

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	28,250	155	28,405
<b>Restricted funds</b>			
Capital grant	7,774	-	7,774
Forest Heath District Council	275	-	275
	<u>8,049</u>	<u>-</u>	<u>8,049</u>
<b>TOTAL FUNDS</b>	<u><u>36,299</u></u>	<u><u>155</u></u>	<u><u>36,454</u></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	65,978	(65,823)	155
<b>TOTAL FUNDS</b>	<u><u>65,978</u></u>	<u><u>(65,823)</u></u>	<u><u>155</u></u>

# Moulton Pre-School

## Notes to the Financial Statements - continued for the Year Ended 31 May 2025

### 12. MOVEMENT IN FUNDS - continued

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

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	28,250	9,495	37,745
<b>Restricted funds</b>			
Capital grant	7,774	(7,774)	-
Forest Heath District Council	275	(275)	-
Tesco Stronger Starts	-	675	675
	<u>8,049</u>	<u>(7,374)</u>	<u>675</u>
<b>TOTAL FUNDS</b>	<u>36,299</u>	<u>2,121</u>	<u>38,420</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	150,080	(140,585)	9,495
<b>Restricted funds</b>			
Capital grant	-	(7,774)	(7,774)
Forest Heath District Council	-	(275)	(275)
Suffolk County Council Locality Grant	1,170	(1,170)	-
Tesco Stronger Starts	1,125	(450)	675
	<u>2,295</u>	<u>(9,669)</u>	<u>(7,374)</u>
<b>TOTAL FUNDS</b>	<u>152,375</u>	<u>(150,254)</u>	<u>2,121</u>

#### General Fund

The general fund represents the free funds of the charity which are not designated for particular purposes.

#### Restricted funds:

##### Forest Health District Council

A grant was received in 2019 for the purchase of electronic equipment for the school. A printer was purchased in 2023. All remaining funds were spent in 2025 on a printer, computer software and accessories, and part towards a laptop.

##### Capital Grant

A grant was received from Suffolk County Council in the year ended 31 May 2022 to enable moveable equipment to be purchased for use by the children at the Pre-School. All remaining funds were spent during the 2024-2025 financial year, largely on play equipment and toys, as well as a part contribution towards electronic equipment.

##### Tesco Stronger Starts

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025**

**12. MOVEMENT IN FUNDS - continued**

The first installment of a grant was received in 2025 for music and yoga sessions carried out by external providers. The second installment was received and all remaining funds were spent during the 2025-2026 financial year.

**Suffolk County Council Locality Grant**

A grant was received from a local councillor's locality budget to cover half of the year's cost for music and yoga sessions. All funds were spent during the 2024-2025 financial year.

**13. RELATED PARTY DISCLOSURES**

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