

Company Registration No. 07557678 (England and Wales)

LITTLE BEARS PRE SCHOOL
REPORT AND FINANCIAL STATEMENTS
31 AUGUST 2025

LITTLE BEARS PRE SCHOOL

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LITTLE BEARS PRE SCHOOL

REFERENCE AND ADMINISTRATIVE DETAILS

Directors and trustees

Esther Woodison
Joanne Hannah

Principal office and registered address

Little Bears Pre-School
Nursted Community Primary School
Brickley Lane
Devizes
Wiltshire
SN10 3BF

Key management personnel

Claire Francis	Early Years Manager
Abbie Denham	Deputy Manager

Accountant

Ben Dowdeswell
76 Malmesbury Road
Chippenham
Wiltshire
SN15 1QD

Independent examiner

Tony Woodison
30 Ferguson Road
Devizes
SN10 3UA

Charity Number

1032470

Company Number

07557678

LITTLE BEARS PRE SCHOOL

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The directors present their annual report with the financial statements of the company for the year ended 31 August 2025.

Structure, Governance and Management

The company is limited by guarantee and is a charity registered in England and Wales. It is governed by its Memorandum and Articles of Association and is a public benefit entity.

The charity is managed by a committee of eleven members, two of whom are trustees. The committee meets once every term and is chaired by the chairperson. Relevant papers are circulated before each meeting and minutes taken.

The trustees are responsible for the charity's risk management and internal control systems.

Trustees are nominated and appointed by existing committee members for a period of one year and renewable by nomination for a further term of one year. It is the trustee's intention to appoint new trustees to represent skills and interests that fully cover the scope of the nursery's activities.

All trustees receive relevant company documentation as part of the induction programme and are kept up to date with policy news through board and trustee meetings. The trustees are responsible for the charity's risk management and internal control systems.

Objectives and Activities

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age and encouraging parents to understand and provide for the needs of their children through community groups and by;

- offering appropriate play, education and care facilities, family learning together with the right of parents to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- Supporting and furthering the aims and objects of the Pre-School Learning Alliance.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the future aims and objectives.

The Trustees measure the success of the year against the objectives set using financial and non-financial performance indicators. The benefits of the pre-school are assessed not only in terms of the number of places taken but also the positive impact on the children and parents themselves. The review of the year sets out the performance of the charity.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Achievement and performance

Little Bears enjoyed another successful year. The principle objectives and activities undertaken during the year comprise:

- Continuation of financial strength with secure contingencies in place.
- Aiming for high occupancy of spaces available for children at the nursery to maximise local authority funding.
- Provide outstanding and ongoing play, care and education facilities to the children of the nursery.

Charitable Activities

Little Bears is a purpose built pre-school specialising in providing care, play and education facilities to pre-school aged children (2 – 4 year olds). A member of the Pre-School Learning Alliance, the provision for the children's development is guided by the Early Years Foundation Stage (EYFS). The charity is funded through the local authority, attendance fees and internal fundraising by committee members and volunteers. The website can be viewed at www.littlebearsdevizes.org.uk

The cost of providing pre-school services for the year ending 31st August 2025 was £77,823 which was a decrease compared with prior year costs of £85,027. 18 children attended throughout 2024-25 guided by a team of 6 qualified staff.

Ofsted have rated the quality of the provision as "good".

Helping the Wider Community

Little Bears continues to work in partnership with parents, encouraging volunteers to help with governance and various activities within the setting, working with the wider community to build relationships and help support the children and parents throughout their journey with Little Bears.

The setting uses its strong links with local support teams and the local authority to self-evaluate and continue to evolve.

Volunteers

There were no volunteers engaged with Little Bears during the year (2024: 1).

Fundraising Activities

The committee were able to hold fundraising events during the year totalling gross income of £1,561. Fundraising is vital to the nursery as the money raised provides extra-curricular trips and activities for the children.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Planned fundraising for 2025-26 will include seasonal events as well as the highly successful annual sponsored sports day.

Financial Review

Little Bears reported a surplus of £9,097 on income of £86,921 for the year ended 31st August 2025 compared to a prior year deficit of £(16,880).

Expenditure decreased from £85,028 to £77,823 driven by a reduction in staff costs during the year.

Reserves for Little Bears continues to show strength with the balance sheet showing net assets of £59,150 (unrestricted reserves).

The trustees have reviewed the charity's forecasts and cash flow projections and are satisfied that the charity remains a going concern for the foreseeable future.

Reserves policy

Restricted funds are specific to the purpose presented by the donor and are ring-fenced as such for charitable projects. The balance of restricted funds at 31st August 2025 is £nil (2024: £nil).

The reserves policy states a requirement of at least three months of staff costs in unrestricted reserves which currently equates to approximately £21,200. At 31st August 2025, the charity had unrestricted funds of £59,150.

The current level of reserves exceeds the target level primarily due to prior year surpluses, providing a buffer against ongoing financial pressures including fluctuating occupancy and rising operating costs.

Principal risks

The trustees regularly assess the principal risks and uncertainties facing the charity as part of their oversight and planning. The nursery operates with limited financial margins and, like many early years settings, is exposed to ongoing challenges including fluctuations in occupancy levels, recruitment and retention of qualified staff, and changes in local or national funding arrangements.

A continued increase in operating costs — particularly due to rising energy prices — is placing additional pressure on the charity's finances. These cost increases may impact the ability to maintain current staffing levels and provision without identifying additional sources of income.

In addition, there is continued risk that the charity may need to identify alternative premises in the coming years, due to local authority pressures regarding the future use of the current building. This would present both logistical and financial challenges.

The trustees continue to monitor these risks closely and manage them through regular financial oversight, scenario planning, and open communication with key stakeholders.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Future Plans

Little Bears will continue to provide outstanding nursery care, education and support to local children and their families, whilst ensuring solid and continued financial stability. This will be made possible through the continued hard work and training of the Little Bears team.

Alongside this, staffing levels will be reviewed to ensure they remain proportionate and sustainable, with a view to reducing outgoings where appropriate.

Recruitment for volunteers and new members of the committee is an ongoing factor in the continued success of the nursery.

There will be a focus on marketing the setting and highlighting the fantastic work the team does. By increasing our profile in the local area, more parents and families will become aware of the facilities and opportunities available to their children.

In the longer term, we will continue to move forward with plans for a new building, and we aim to fundraise towards this goal with the hope of expanding the size of the premises and securing the future of the setting.

Directors

The Directors in office during the period were as follows:

Esther Woodison
Joanne Hannah

Directors' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

The directors have prepared this report in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the trustees



.....
Esther Woodison
Director

22 / 05 / 2026

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity'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 statement

My examination was carried out in accordance with 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 the 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 Charities Acthave 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.



.....
Tony Woodison
Independent Examiner

23 / 05 / 2026

LITTLE BEARS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted Funds £	2025 Total £	2024 Total £
Income from:				
Donations and legacies		2,413	2,413	402
Charitable activities	2	81,612	81,612	64,996
Other trading activities		93	93	1,501
Investments		380	380	357
Other		861	861	891
Total		85,359	85,359	68,147
Raising funds:				
Fundraising events		1,561	1,561	-
Total Income		86,920	86,920	68,147
Expenditure on:				
Raising funds				
Fundraising costs		400	400	71
Charitable activities	3	77,423	77,423	84,956
Total		77,823	77,823	85,027
Net income / (expenditure)		9,097	9,097	(16,880)
Net movement in funds		9,097	9,097	(16,880)
Reconciliation of funds				
Total funds brought forward		50,053	50,053	66,933
Total funds carried forward		59,150	59,150	50,053

The notes on pages 10 to 15 form part of these financial statements.

LITTLE BEARS PRE SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	2025 Unrestricted £	2025 Total £	2024 Total £
Current assets				
Debtors	5	1,872	1,872	853
Cash at bank and in hand		57,653	57,653	49,575
		<u>59,525</u>	<u>59,525</u>	<u>50,428</u>
Liabilities				
Creditors: amounts falling due within one year	6	375	375	375
Net current assets		<u>59,150</u>	<u>59,150</u>	<u>50,053</u>
Total assets less current liabilities		<u><u>59,150</u></u>	<u><u>59,150</u></u>	<u><u>50,053</u></u>
The funds of the charity				
Unrestricted funds		<u>59,150</u>	<u>59,150</u>	<u>50,053</u>
		<u><u>59,150</u></u>	<u><u>59,150</u></u>	<u><u>50,053</u></u>

The notes on pages 10 to 15 form part of these financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and FRS102.

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts,
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 22 / 05 / 2026 and signed on their behalf by:



.....
Esther Woodison, Director
Company number - 07557678

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

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and give a true and fair view of the charity's financial position and activities.

Little Bears Pre School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern

These financial statements have been prepared on a going concern basis. Based on a review of expected income and cash flows over the forthcoming year the trustees are satisfied that the going concern basis is a suitable basis on which to draw up the accounts.

c) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

d) Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e) Resources expended

Expenditure is included on an accruals basis and includes VAT which cannot be recovered.

f) Fundraising

This includes those services directly attributable to the costs of generating funds plus an appropriate proportion of overheads.

g) Charitable Activities

This includes those items incurred by the charity in the delivery of its activities and services for its beneficiaries.

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

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support Little Bear's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

i) Debtors

Debtors are measured at their recoverable amounts.

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

2 Incoming resources from charitable activities

	2025	2024
	£	£
Local authority funding	76,662	61,686
Attendance fees	<u>4,950</u>	<u>3,310</u>
	<u>81,612</u>	<u>64,996</u>

3 Charitable activities

	2025	2024
	£	£
Staff costs	64,477	71,964
Equipment and food	2,327	4,149
Building repairs / improvements	267	612
Trips/ activities	538	435
Insurance	961	957
Utilities	4,332	3,551
Rates	479	200
Staff training	397	902
Fire alarm / safety checks	-	71
Clothing	375	68
OFSTED	75	35
Accountancy fees	375	375
IT	690	755
Bank charges	-	32
Advertising	180	150
Rent	<u>1,950</u>	<u>700</u>
	<u>77,423</u>	<u>84,956</u>

4 Taxation

No provision for taxation is required as the company is a Registered Charity and all funds are applied for charitable activities.

LITTLE BEARS PRE SCHOOL

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

5 Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>1,872</u>	<u>853</u>
	<u>1,872</u>	<u>853</u>

6 Creditors

	2025	2024
	£	£
Accruals and deferred income	<u>375</u>	<u>375</u>
	<u>375</u>	<u>375</u>

7 Related party disclosure

During the year, one trustee (R Dommett, Treasurer) received £1,945 (2023/24: £867) for part-time treasury duties. No other trustees received remuneration or expenses in the current year.

8 Company limited by guarantee

The company is limited by guarantee and has two members whose liability is limited to £1 each.

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

9 Analysis of total expenditure

	2025 Direct Costs	2025 Support Costs	2025 Total	2024 Total
Expenditure on raising funds				
Fundraising events	400	-	400	71
Expenditure on charitable activities				
Provision of pre-school services	4,761	72,662	77,423	84,956
	4,761	72,662	77,423	84,956
Total	5,161	72,662	77,823	85,027

Support costs	2025 £	2024 £
Wages and salaries	64,477	71,964
Governance	463	455
Overheads	7,722	5,408
	72,662	77,827

10 Independent Examiner's Fees

The charity paid no fees to the independent examiner for their services in 2025 (2024: £0).

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

11 Employment Costs

	2025	2024
	£	£
Wages and salaries	63,395	70,893
Other pension	<u>1,082</u>	<u>1,071</u>
	<u><u>64,477</u></u>	<u><u>71,964</u></u>

The average number of persons, including Executive Directors, employed by the company during the year was:

	2025	2024
	No's	No's
Charitable activities	<u>6</u>	<u>7</u>
	<u><u>6</u></u>	<u><u>7</u></u>







No employee received employee benefits (excluding employer pension costs) of more than £60,000 during the year.

The aggregate staff cost of key personnel for the year was £37,990 (2023-24: £34,731) which includes management personnel.

There were no volunteers engaged during the year (2023-24: 1).

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