

Charity number: 1036250

Manton Pre-school Association

**UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/08/2025**

Prepared By:

A Limond & Associates
21 Manton Hollow
Marlborough
Wiltshire
SN8 1RR

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2025**

TRUSTEES

Patricia Sainsbury

REGISTERED OFFICE

Manton Village Hall

Manton

Marlborough

Wiltshire

SN8 4HQ

CHARITY NUMBER

1036250

ACCOUNTANTS

A Limond & Associates

21 Manton Hollow

Marlborough

Wiltshire

SN8 1RR

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2025**

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FOR THE YEAR ENDED 31/08/2025
TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2025

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Early years education .

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a CIO (Charitable Incorporated Organisation) Pre-school Learning Alliance model CIO constitution for childcare providers.

The trustees are overall from families attending the setting. They are predominantly volunteers and are accepted as trustees as per the rules set out in the constitution.

Activities funded by fundraising, charitable donations, fees and local Government for educational purposes.

Regulated by Ofsted (Office for Standards in Education)

The Charity works for the public benefit having as its objects the development and education of children and young people in a particular way:

- 1) promoting their care and safety
- 2) promoting their educational and parental involvement
- 3) promoting their health and wellbeing
- 4) providing services to support them and their families and carers
- 5) providing services to individuals holding membership of the CIO, and
- 6) furthering the aims of the Pre-school Learning Alliance

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on

Patricia Sainsbury
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANTON PRE-SCHOOL ASSOCIATION

I report on the accounts of the Association for the year ended 31/08/2025 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ATT .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

**INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/08/2025**

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Date:

A Limond & Associates
21 Manton Hollow
Marlborough
Wiltshire
SN8 1RR
01672 513086

Manton Pre-school Association

**Statement of Financial Activities
for the year ended 31/08/2025**

	Unrestric	Restrict	2025	2024
	ted funds	d funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Income from Investments	68	-	68	81
Income from charitable activities	25,278	-	25,278	31,326
Total Income and endowments	25,346	-	25,346	31,407
Expenses				
Costs of generating funds				
Expenditure on Raised funds	1,730	-	1,730	2,071
Expenditure on Charitable activities	28,559	-	28,559	29,019
Total Expenses	30,289	-	30,289	31,090
Net gains on investments				
Net Income	(4,943)	-	(4,943)	317
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	(4,943)	-	(4,943)	317
Total funds brought forward	12,915	-	12,915	12,598
Net funds carried forward	7,972	-	7,972	12,915

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

Manton Pre-school Association

BALANCE SHEET AT 31/08/2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank and in hand		8,244	12,915
		<u>8,244</u>	<u>12,915</u>
CREDITORS: Amounts falling due within one year	3	<u>272</u>	<u>-</u>
NET CURRENT ASSETS		<u>7,972</u>	<u>12,915</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,972</u>	<u>12,915</u>
CAPITAL AND RESERVES			
Unrestricted funds	5		
General fund		<u>7,972</u>	<u>12,915</u>
		<u>7,972</u>	<u>12,915</u>

For the year ending 31/08/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 board of trustees on and signed on their behalf by

.....

Patricia Sainsbury
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2025**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. 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.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	2	2

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	77	-
Other creditors	195	-
	<u>272</u>	<u>-</u>

4. LIMITED BY GUARANTEE

The Charity is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the Association should it be wound up. At 31/08/2025 there was one member.

5. UNRESTRICTED FUNDS

	Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
	£	£	£	£	£
General fund	12,915	25,347	(30,290)	-	7,972
	<u>12,915</u>	<u>25,347</u>	<u>(30,290)</u>	<u>-</u>	<u>7,972</u>

6. RESTRICTED FUNDS

Brought forward	Incoming resource s	Outgoing resource s	Transfers	Carried forward
£	£	£	£	£

Manton Pre-school Association

**Incoming Resources
for the year ended 31/08/2025**

	2025	2024
	£	£
Incoming resources		
Incoming resources from generated funds	<u>68</u>	<u>81</u>
Charitable Activity		
Local Authority funding	21,874	26,412
Fundraising and Donations	<u>461</u>	<u>531</u>
	<u>22,335</u>	26,943
	<u>25,278</u>	<u>31,326</u>
	<u>25,346</u>	<u>31,407</u>

Manton Pre-school Association

**Expenses
for the year ended 31/08/2025**

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Toys and Materials	121	810
General expenses	1,033	761
Food and snacks	576	500
	<u>1,730</u>	<u>2,071</u>
	<u>1,730</u>	<u>2,071</u>
Charitable Activities		
Main purpose		
Rent	2,450	3,444
Wages - regular	24,133	23,862
Recruitment & DBS checks	-	8
Training	-	17
Professional fees	380	-
Insurance	745	847
Telephone & Internet	715	620
Ofsted fees	50	50
PAT Testing	65	68
Bank charges	21	-
Sundry expenses	-	103
	<u>28,559</u>	<u>29,019</u>
	<u>30,289</u>	<u>31,090</u>