

**Allsorts Pre School**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**A Hunter & Co**  
**61 St. Thomas Street**  
**Weymouth**  
**Dorset**  
**DT4 8EQ**  
**England**

**Charity Number: 1042520**

# Allsorts Pre School

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## **Allsorts Pre School**

### **TRUSTEE'S AND OTHER INFORMATION**

<b>Trustee</b>	L Pearson (Resigned 20 November 2024) E Knake (Resigned 20 November 2024) S Parsons (Appointed 20 November 2024)
<b>Chairperson</b>	J Cheshire
<b>Company Secretary</b>	N Turner-Frank (Appointed 20 November 2024)
<b>Charity Number in England and Wales</b>	1042520
<b>Principal Address</b>	St Augustines School Hardy Avenue Weymouth Dorset DT4 0RH England
<b>Independent Examiner</b>	A Hunter & Co 61 St. Thomas Street Weymouth Dorset DT4 8EQ England

# **Allsorts Pre School**

## **TRUSTEE'S REPORT**

for the financial year ended 31 March 2025

The trustee presents his Trustee's Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustee's Report contains the information required to be provided in the Trustee's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustee of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustee of Allsorts Pre School present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Financial Review**

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

### **Results and Dividends**

At the end of the financial year the charity has assets of £374,636 (2024 - £152,148) and liabilities of £2,156 (2024 - £2,571). The net assets of the charity have increased by £222,903.

In accordance with the Constitution, the trustee retire by rotation and, being eligible, offer themselves for re-election.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Allsorts Pre School subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

**Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:**

\_\_\_\_\_  
**J Cheshire**  
**Chairperson**

\_\_\_\_\_

## **Allsorts Pre School**

# **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

for the financial year ended 31 March 2025

The trustee is responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustee to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustee is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee confirms that he has complied with the above requirements in preparing the financial statements.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. He is 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 the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:**

\_\_\_\_\_  
**J Cheshire**  
**Chairperson**

\_\_\_\_\_

## Allsorts Pre School

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ALLSORTS PRE SCHOOL

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

### Respective responsibilities of trustee and examiner

The charity's trustees is responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustee consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is our responsibility to:

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

### Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustee 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 our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

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**Mrs A Hunter**  
**A HUNTER & CO**  
61 St. Thomas Street  
Weymouth  
Dorset  
DT4 8EQ  
England

**Date:** .....

**Allsorts Pre School**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>					
Other trading activities	3.1	858,727	858,727	534,933	534,933
Investments	3.2	2,567	2,567	1,557	1,557
Other income	3.3	282	282	1,690	1,690
<b>Total income</b>		<b>861,576</b>	<b>861,576</b>	<b>538,180</b>	<b>538,180</b>
<b>Expenditure</b>					
Charitable activities	4.1	638,673	638,673	571,168	571,168
<b>Net income/(expenditure)</b>		<b>222,903</b>	<b>222,903</b>	<b>(32,988)</b>	<b>(32,988)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>222,903</b>	<b>222,903</b>	<b>(32,988)</b>	<b>(32,988)</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	12	149,577	149,577	182,565	182,565
<b>Total funds at the end of the year</b>		<b>372,480</b>	<b>372,480</b>	<b>149,577</b>	<b>149,577</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Allsorts Pre School BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	8	5,007	5,581
<b>Current Assets</b>			
Cash at bank and in hand		369,629	146,567
<b>Creditors: Amounts falling due within one year</b>	9	(2,156)	(2,571)
<b>Net Current Assets</b>		367,473	143,996
<b>Total Assets less Current Liabilities</b>		372,480	149,577
<b>Funds</b>			
General fund (unrestricted)		372,480	149,577
<b>Total funds</b>	12	372,480	149,577

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on \_\_\_\_\_ and signed on its behalf by

\_\_\_\_\_  
J Cheshire  
Chairperson



# Allsorts Pre School

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Allsorts Pre School is a charity incorporated in England. The registered office of the charity is St Augustines School, Hardy Avenue, Weymouth, Dorset, DT4 0RH, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

##### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

**Allsorts Pre School****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025  
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	15% reducing method
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**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. INCOME**

<b>3.1 OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other trading activities	<b>858,727</b>	<b>-</b>	<b>858,727</b>	<b>534,933</b>
<b>3.2 INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	<b>2,567</b>	<b>-</b>	<b>2,567</b>	<b>1,557</b>
<b>3.3 OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other income	<b>282</b>	<b>-</b>	<b>282</b>	<b>1,690</b>

**Allsorts Pre School**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>4. EXPENDITURE</b>					
<b>4.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on charitable activities	-	638,673	-	638,673	571,168
<b>5. NET INCOME</b>				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				884	985
<b>6. INVESTMENT AND OTHER INCOME</b>				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
Bank interest				2,567	1,557
<b>7. EMPLOYEES AND REMUNERATION</b>					
The staff costs comprise:				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
Wages and salaries				542,252	464,649
Pension costs				7,868	6,276
				550,120	470,925
<b>8. TANGIBLE FIXED ASSETS</b>					
			<b>Fixtures, fittings and equipment</b>	<b>Total</b>	
			<b>£</b>	<b>£</b>	
<b>Cost</b>					
At 1 April 2024			16,300	16,300	
Additions			310	310	
At 31 March 2025			16,610	16,610	
<b>Depreciation</b>					
At 1 April 2024			10,719	10,719	
Charge for the financial year			884	884	
At 31 March 2025			11,603	11,603	
<b>Net book value</b>					
At 31 March 2025			5,007	5,007	
At 31 March 2024			5,581	5,581	

**Allsorts Pre School**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>9. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Trade creditors	-	52
Taxation and social security costs (Note 10)	-	1,093
Other creditors	<b>1,088</b>	(759)
Accruals and deferred income:		
Pension accrual	-	1,157
Other accruals	<b>1,068</b>	1,028
	<b>2,156</b>	2,571

<b>10. TAXATION AND SOCIAL SECURITY</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Creditors:</b>		
PAYE / NI	-	1,093

<b>11. RESERVES</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
At the beginning of the year	<b>149,577</b>	182,565
Surplus/(Deficit) for the financial year	<b>222,903</b>	(32,988)
At the end of the year	<b>372,480</b>	149,577

We are currently holding reserves to support planned renovations across all three of our settings, ensuring that our environments remain safe, high-quality, and fit for purpose for the children and families we serve. In addition, the recent expansion of Government funding has resulted in a significant increase in demand for baby room places in Weymouth. In response to this growing need, and to ensure we can continue to deliver high-quality provision, we are actively seeking suitable premises for an additional setting.

<b>12. FUNDS</b>		
<b>12.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	182,565	182,565
Movement during the financial year	(32,988)	(32,988)
At 31 March 2024	149,577	149,577
Movement during the financial year	222,903	222,903
At 31 March 2025	<b>372,480</b>	<b>372,480</b>

<b>12.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 April</b>			<b>between</b>	<b>31 March</b>
	<b>2024</b>			<b>funds</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
Unrestricted General	149,577	861,576	638,673	-	372,480
<b>Total funds</b>	<b>149,577</b>	<b>861,576</b>	<b>638,673</b>	<b>-</b>	<b>372,480</b>

**Allsorts Pre School**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**12.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	5,007	369,629	(2,156)	372,480
	<u>5,007</u>	<u>369,629</u>	<u>(2,156)</u>	<u>372,480</u>

**13. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**ALLSORTS PRE SCHOOL**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**Allsorts Pre School**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**  
for the financial year ended 31 March 2025

	<b>Schedule</b>	<b>2025 £</b>	<b>2024 £</b>
Income		<b>859,009</b>	536,623
Charitable activities and other expenses	<b>1</b>	<b>(638,673)</b>	(571,168)
		<b>220,336</b>	(34,545)
Miscellaneous income	<b>2</b>	<b>2,567</b>	1,557
<b>Net surplus/(deficit)</b>		<b>222,903</b>	(32,988)

**Allsorts Pre School****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 March 2025

	2025 £	2024 £
<b>Expenses</b>		
Wages and salaries	542,252	464,649
Staff defined contribution pension costs	7,868	6,276
Staff training	1,035	860
Rent payable	27,356	36,039
Insurance	7,976	15,770
Cleaning	772	1,230
Repairs and maintenance	9,217	1,454
Consumables	12,313	12,588
Expensed equipment	15,565	15,070
Printing, postage and stationery	1,633	2,832
Advertising	22	-
Telephone	1,799	3,543
Travelling and entertainment	30	235
Accountancy and legal fees	8,497	8,329
Bank charges	137	136
General expenses	-	3
Subscriptions	1,317	1,119
Depreciation	884	985
Charitable donations	-	50
	<b>638,673</b>	<b>571,168</b>



**Allsorts Pre School****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 2 : MISCELLANEOUS INCOME**

for the financial year ended 31 March 2025

	2025 £	2024 £
<b>Miscellaneous Income</b>		
Bank Interest	<u>2,567</u>	<u>1,557</u>