

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2025

Charity Registration No. 1043996

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

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FOR THE YEAR ENDED 31ST AUGUST 2025

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BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31ST AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees present their report with the financial statements of the charity for the year ended 31st August 2025 and confirm they comply with the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity registration no.	1043996
Principal address	Portal Hall Church Lane Burghclere Newbury Berkshire RG20 9HX
Trustees	Chair C Neal Secretary G Avery Treasurer T Moore H Lynch B Miles A Miles E Crew
	Appointed 24/01/2025
Independent examiner	Patricia Fox FCCA Figurefox Ltd 36 Essex Road Basingstoke RG21 7TB

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its constitution that was adopted in 1997 as amended 30th September 1998, 1st October 1999 and 3rd June 2009. The Charity currently operates under the Model Constitution adopted in October 2014.

Recruitment, appointment, induction and training of new trustees

All trustees understand their duties and responsibilities as trustees and the need to act in the best interests of the Charity. At each AGM the existing trustees explain to the new trustees what is required of them, and appropriate literature is handed out to them. For roles such as treasurer, chair and secretary, the existing chairperson meets with prospective trustees to discuss their roles and responsibilities and to ascertain the appropriate skill level of the prospective trustees. Trustees are aware that they retain overall responsibility and control of the trustee recruitment, selection and induction process.

Organisational structure

Due to the nature and size of the Charity, the trustees form the management team and are responsible for all aspects of the day to day running of the Charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives of the Charity

The enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustees confirm that they have regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and aims of the charity.

Activities

The group provides facilities to enable the requirements of the charitable objects to be met.

Achievement and Performance

Burghclere Pre-School provides a fun and stimulating pre-school education for children aged between 2 and 5 years in a lovely village setting. The Charity has been running for over 30 years and is located within the Portal Hall at the centre of the village of Burghclere.

The pre-school has performed well during this year. There has been a steady increase in the numbers of 2 year olds due to the expansion of government funding. Projected numbers for September 2026 are almost unprecedented, despite the re-opening of other local provisions.

There has also been an intake of SEN children or existing children assessed throughout the year, who are supported by one-to-one staffing.

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

Pre-school staffing has remained a challenge, but recruitment has been successful, and the pre-school has maintained appropriate ratios throughout. Relevant and appropriate training has been, and continues to be, undertaken by relevant staff.

The Chair of Trustees has undertaken Designated Safeguarding Lead training in order to support the staff.

The relationship between the pre-school and the primary school continues to be a key focus for the pre-school manager, and the Pre-School Leavers now spend the first Wednesday of the month on the Primary School premises, accompanied by Pre-School staff, in an ongoing arrangement designed to support their transition into school. In addition, the Reception teacher at the Primary School has recently visited the pre-school and has already established relationships with siblings of existing Primary pupils.

Opening times at the pre-school are 9am-3pm Monday to Friday (term-time) and we are able to offer 30 hours of funded childcare to those eligible. There is an early drop off time of 8:45am available which continues to be proving popular and is particularly attractive to working parents. These benefits have resulted in the setting having a greater appeal over other pre-schools in the area. Burghclere has had a fantastic intake and numbers are thriving.

Ofsted inspected the preschool in March 2024 and delivered a "Good" rating, which is testament to the pre-school's success and the commitment of both staff and trustees.

Income from fundraising from diverse events throughout the year continues to support the Pre-School. New sponsors for raffles have been found, and the committee continues to direct their efforts in this direction, enabling the purchase and replacement of equipment, additional opportunities for the pupils, and support for the staff.

FINANCIAL REVIEW

Reserves policy

The reserves policy of the Charity is to hold sufficient reserves to maintain the future establishment and development of the Pre School and Toddler Group.

Approved by the order of the board of trustees on.....^{11th May 2026} and signed in its behalf by



.....
C Neal - Chair

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2025

	Notes	<u>Unrestricted</u> <u>Funds</u> <u>2025</u> £	<u>Restricted</u> <u>Funds</u> <u>2025</u> £	<u>Total</u> <u>Funds</u> <u>2025</u> £	<u>Total</u> <u>Funds</u> <u>2024</u> £
INCOME AND ENDOWMENTS FROM	1				
Fundraising activities		1,841	0	1,841	1,342
Charitable activities		147,444	0	147,444	115,297
Other income		7,749	0	7,749	3,834
Investment income	3	342	0	342	319
Total incoming resources		157,376	0	157,376	120,792
EXPENDITURE ON					
Fundraising activities		208		208	314
Charitable activities		133,162		133,162	104,874
Other		2,522		2,522	2,252
Total		135,893	0	135,893	107,440
NET INCOME/(EXPENDITURE)		21,483	0	21,483	13,352
Total funds brought forward	9	99,177	0	99,177	85,825
TOTAL FUNDS CARRIED FORWARD		120,660	0	120,660	99,177

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

BALANCE SHEET

AS AT 31ST AUGUST 2025

	Notes	<u>Unrestricted</u> <u>Funds</u> 2025 £	<u>Restricted</u> <u>Funds</u> 2025 £	<u>Total</u> <u>Funds</u> 2025 £	<u>Total</u> <u>Funds</u> 2024 £
FIXED ASSETS					
Tangible assets	6	6,066	0	6,066	8,588
CURRENT ASSETS					
Debtors	7	929	0	929	3,933
Cash at bank and in hand		116,005	0	116,005	88,636
		116,934	0	116,934	92,569
CREDITORS					
Creditors: amounts falling due within one year	8	(2,339)	0	(2,339)	(1,980)
NET CURRENT ASSETS		114,595	0	114,595	90,589
TOTAL ASSETS LESS CURRENT LIABILITIES	9	120,660	0	120,660	99,177
TOTAL NET ASSETS		120,660	0	120,660	99,177
THE FUNDS OF THE CHARITY					
Unrestricted Funds:					
Unrestricted Funds				120,660	99,177
Restricted Funds				0	0
TOTAL CHARITY FUNDS				120,660	99,177

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

.....
C Neal - Chair

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST 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 1st January 2015)', 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 and Endowments

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

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.

Equipment	- Straight line over 3 years
Buildings	- No depreciation

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

The Charity operates a workplace pension which is a defined contribution scheme. Employees are automatically enrolled or able to opt into the pension scheme subject to current auto enrolment guidelines.

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 purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 INCOME AND ENDOWMENTS

	2025	2024
	£	£
Fundraising events	1,841	1,342
Funds received - LEA Funding	136,384	106,358
Funds received - non funded	11,060	8,939
Other income	7,749	3,834
	<u>157,034</u>	<u>120,473</u>

3 INVESTMENT INCOME

Bank account interest	<u>342</u>	<u>319</u>
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BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

4 TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any trustee during the year, nor for the year ended 31st August 2024, in relation to duties performed in relation to the position as trustees. Details of salaries paid for work not relating to their role as trustees are noted under related party disclosures.

Trustees' expenses

Sundry expenses of £38.60 H Lynch during the year.
during the year (2024: £17.49 to V Benjamin and £163.00 to H Lynch)

5 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	103,004	75,541
Social security costs	7,749	3,834
Pensions	1,696	1,126
Temporary staff	0	5,145
	<u>112,449</u>	<u>85,646</u>

The average number of employees during the year was as follows:
Pre-school staff - full time equivalent

7	8
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No employees received emoluments in excess of £60,000

6 TANGIBLE FIXED ASSETS

	Buildings & Equipment £
COST	
At 1st September 2024	14,001
Additions	0
Disposals	0
	<u>14,001</u>
At 31st August 2025	<u>14,001</u>
DEPRECIATION	
At 1st September 2024	5,413
Charge for the year	2,522
Disposals	
	<u>7,935</u>
At 31st August 2025	<u>7,935</u>
NET BOOK VALUE	
At 1st September 2024	<u>8,588</u>
At 31st August 2025	<u>6,066</u>

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

	2025 £	2024 £
7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade debtors	16	141
Payroll, taxation and social security	0	3,382
Other debtors	913	410
	<u>929</u>	<u>3,933</u>
8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade creditors	96	1,673
Payroll, taxation and social security	1,393	0
Accruals	850	0
Other creditors	0	307
	<u>2,339</u>	<u>1,980</u>

9 MOVEMENT IN FUNDS

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

	At 31.8.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	99,177	21,483	120,660
	<u>99,177</u>	<u>21,483</u>	<u>120,660</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,376	135,893	21,483
	<u>157,376</u>	<u>135,893</u>	<u>21,483</u>

10 RELATED PARTY DISCLOSURES

Trustees are considered to be the ultimate controlling party of the Charity by virtue of their ability to act in concert in relation to operational and financial policies of the Charity.

The charity paid a gross salary of £23,333 to H Lynch during the year (2024: £21,625)

BURGHCLERE PRE- SCHOOL AND TODDLER GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2025

	<u>Total Funds 2025 £</u>	<u>Total Funds 2024 £</u>
INCOME AND ENDOWMENTS FROM		
Activities for generating funds		
Fundraising events	1,841	1,342
Funds received - LEA Funding	136,384	106,358
Funds received - non funded	11,060	8,939
	<hr/>	<hr/>
	149,284	116,639
Investment income		
Bank interest received	342	319
Other income		
Employment allowance	7,749	3,834
	<hr/>	<hr/>
Total incoming resources	157,376	120,792
 EXPENDITURE ON		
Fundraising activities		
Raising funds	208	314
Charitable activities		
Wages	103,004	75,541
Social security	7,749	3,834
Pensions	1,696	1,126
Temporary staff	0	5,145
Rent, rates and water	5,550	5,566
Insurance	838	742
Telephone	152	142
Sundries	1,024	1,796
Milk & Catering	1,022	654
Equipment	866	188
Consumables	1,723	1,774
Administration	2,962	3,239
Staff training	1,354	1,383
Staff welfare	814	0
Travel	154	39
Bad debts	16	0
	<hr/>	<hr/>
	128,924	101,169
Governance costs		
Bookkeeping	3,389	2,855
Independent examiner's fee	850	850
	<hr/>	<hr/>
	4,239	3,705
Other resources expended		
Plant and machinery depreciation	2,522	2,252
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Total resources expended	135,893	107,440
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NET INCOME/(EXPENDITURE)	21,483	13,352
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