



Community Preschool, Cedar Road, Southampton, SO14 6RU

Tel.: 02380 331883

Email: bevoistownpre-school@hotmail.co.uk

Website: www.bevoispre-school.org.uk

Registered Charity No. 105392

Sept/October 25

This year has been a good year number wise. At the end of the summer term, we were oversubscribed. We had been working at full capacity with a long waiting list again. Unfortunately, when we returned, we had approximately 10 families move out of the area or change schools to be closer to their homes.

We have also had quite a few families that were on our waiting list for September that have not been entitled to public funding and have not been awarded preschool government funding. This has had quite an impact on our numbers and finances.

We have also found the governments new policies difficult financially with NI payments and pensions to be paid along with the increase in minimum wage.

Many of the children above will be entitled to funding in January 26 when they will have turned 3 years of age. This will help with upcoming finances.

We are still waiting to see if we have been awarded a grant to set up our baby room in October, which will hopefully boost income. The grant has been submitted to Wave 105 cash for Kids.

Staff have had lots of training, and we now have 5 SEN assistants and a SENCO who is a fully qualified. However, every child on our waiting list appears to have an additional need or requirement at present.

We still have a high percentage of children with EAL (approx 95%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gurdwara this year. Eisha, a staff member has grandparents that help out at the Gurdwara, so we are welcomed there, yet again.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence. This obviously costs money!

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies.

We plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there. We visit the elderly at the Padwell centre around the corner from our preschool and visit the local catholic church on the avenue nearby. We received over £6000 of Christmas presents donated by Wave 105 's Christmas appeal.

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We have two staff members on maternity leave which affects staff numbers and finances. This is another reason to get the baby room up and running.

We also claim additional money from Southampton city council for children with additional needs.

We did not recruit a deputy manager last year in Clare's absence and hoped to save some money with this decision.

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D Taylor Mr C Wyatt Ms L Bottley Mr Billingham M Ms Vanes R	(Appointed 10 August 2025) (Appointed 10 December 2024)
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Charity number (England and Wales)	1053926
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Independent examiner	Alliott Wingham Limited Kintyre House 70 High Street Fareham Hampshire PO16 7BB
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BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

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FOR THE YEAR ENDED 31 AUGUST 2025

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Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.


Structure, governance and management

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

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner	(Resigned 15 January 2025)
Miss D Taylor	
Mr C Wyatt	
Ms L Bottley	
Ms R Ali	(Resigned 10 October 2024)
Mr Billingham M	(Appointed 10 August 2025)
Ms Vanes R	(Appointed 10 December 2024)

The trustees' report was approved by the Board of Trustees.


.....
Mr C Wyatt
Trustee

Date: 06-10-2025
.....

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Alliott Wingham Limited

Alliott Wingham Limited

Kintyre House

70 High Street

Fareham

Hampshire

PO16 7BB

Date: 06.10.2025.....

BEVOIS TOWN COMMUNITY PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 AUGUST 2025***

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities		358,271	318,922
Investments	2	3,704	4,757
Total income		<u>361,975</u>	<u>323,679</u>
Expenditure on:			
Charitable activities		368,043	330,799
Total expenditure		<u>368,043</u>	<u>330,799</u>
Net expenditure and movement in funds		(6,068)	(7,120)
Reconciliation of funds:			
Fund balances at 1 September 2024		<u>222,209</u>	<u>229,329</u>
Fund balances at 31 August 2025		<u><u>216,141</u></u>	<u><u>222,209</u></u>


BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	89,631		87,132	
Cash at bank and in hand		134,213		144,215	
		223,844		231,347	
Creditors: amounts falling due within one year	8	(10,756)		(12,191)	
Net current assets			213,088		219,156
Total assets less current liabilities			216,141		222,209
The funds of the charity					
Unrestricted funds	9		216,141		222,209
			216,141		222,209

The financial statements were approved by the trustees on 06-10-2025


.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Bevois Town Community Pre-School is a charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,704	4,757

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £43,500 (2024: £42,500). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	16	16

Employment costs

	2025 £	2024 £
Wages and salaries	314,903	286,179
Social security costs	16,558	15,172
Other pension costs	6,030	5,956
	337,491	307,307

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2024	3,053
At 31 August 2025	3,053
Carrying amount	
At 31 August 2025	3,053
At 31 August 2024	3,053

7 Current asset investments

	2025 £	2024 £
Unlisted investments	89,631	87,132

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	6,331	8,593
Other creditors	1,148	1,148
Accruals and deferred income	3,277	2,450
	10,756	12,191

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	222,209	361,975	(368,043)	216,141
Previous year:				
	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	229,329	323,679	(330,799)	222,209

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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

10 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	3,704	4,757
Charitable activities		
Fees & Vouchers	358,271	318,922
	<u>361,975</u>	<u>323,680</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>361,975</u>	<u>323,680</u>
Charitable Activities		
Wages	314,903	286,179
Social Security	16,558	15,172
Pensions	6,030	5,956
Meeting costs	69	-
Insurance	1,237	1,194
Commission paid	10	-
Office Costs	4,314	2,895
Other Costs	50	147
Staff Training	888	1,311
Other premises costs	7,383	4,441
Catering Costs	1,570	1,911
Recruitment costs	483	132
Consumables	1,653	1,011
Equipment	1,051	539
Staff Entertainment	565	130
Subscriptions	-	177
	<u>356,763</u>	<u>321,194</u>
Support Costs		
Governance Costs		
Legal and Professional fees	6,584	6,006
Accountancy Fees	4,696	3,600
Carried Forward	11,280	9,606
Governance Costs		
Brought Forward	<u>11,280</u>	<u>9,606</u>
	<u>11,280</u>	<u>9,606</u>
Total Resource expended	<u>368,043</u>	<u>330,800</u>
Net income	- 6,068	- 7,120

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees' report was approved by the Board of Trustees.


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Mr C Wyatt
Trustee

Date: 06-10-2025
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BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

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Kintyre House

70 High Street

Fareham

Hampshire

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Date: 06.10.2025.....

BEVOIS TOWN COMMUNITY PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 AUGUST 2025***

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Reconciliation of funds:			
Fund balances at 1 September 2024		<u>222,209</u>	<u>229,329</u>
Fund balances at 31 August 2025		<u>216,141</u>	<u>222,209</u>


BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	89,631		87,132	
Cash at bank and in hand		134,213		144,215	
		223,844		231,347	
Creditors: amounts falling due within one year	8	(10,756)		(12,191)	
Net current assets			213,088		219,156
Total assets less current liabilities			216,141		222,209
The funds of the charity					
Unrestricted funds	9		216,141		222,209
			216,141		222,209

The financial statements were approved by the trustees on 06-10-2025


.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Bevois Town Community Pre-School is a charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,704	4,757

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £43,500 (2024: £42,500). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	16	16

Employment costs

	2025 £	2024 £
Wages and salaries	314,903	286,179
Social security costs	16,558	15,172
Other pension costs	6,030	5,956
	337,491	307,307

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2024	3,053
At 31 August 2025	3,053
Carrying amount	
At 31 August 2025	3,053
At 31 August 2024	3,053

7 Current asset investments

	2025 £	2024 £
Unlisted investments	89,631	87,132

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	6,331	8,593
Other creditors	1,148	1,148
Accruals and deferred income	3,277	2,450
	10,756	12,191

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	222,209	361,975	(368,043)	216,141
Previous year:				
	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	229,329	323,679	(330,799)	222,209

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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

10 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	3,704	4,757
Charitable activities		
Fees & Vouchers	358,271	318,922
	<u>361,975</u>	<u>323,680</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>361,975</u>	<u>323,680</u>
Charitable Activities		
Wages	314,903	286,179
Social Security	16,558	15,172
Pensions	6,030	5,956
Meeting costs	69	-
Insurance	1,237	1,194
Commission paid	10	-
Office Costs	4,314	2,895
Other Costs	50	147
Staff Training	888	1,311
Other premises costs	7,383	4,441
Catering Costs	1,570	1,911
Recruitment costs	483	132
Consumables	1,653	1,011
Equipment	1,051	539
Staff Entertainment	565	130
Subscriptions	-	177
	<u>356,763</u>	<u>321,194</u>
Support Costs		
Governance Costs		
Legal and Professional fees	6,584	6,006
Accountancy Fees	4,696	3,600
Carried Forward	11,280	9,606
Governance Costs		
Brought Forward	<u>11,280</u>	<u>9,606</u>
	<u>11,280</u>	<u>9,606</u>
Total Resource expended	<u>368,043</u>	<u>330,800</u>
Net income	- 6,068	- 7,120

