



**PRE-SCHOOL AND AFTER SCHOOL AT WHALTON SCHOOL LIMITED
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Pre-School And After School At Whalton School Limited

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Pre-School And After School At Whalton School Limited
Company No. 03853156
Trustees' Report For The Year Ended 31 August 2025

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

Objectives and Activities

Aims and Objectives

The objectives for which the charity is established are:

- To enhance the development and education of children under the age of five years.
- To prepare children for the transition to Reception year at school, nominally but not exclusively, at Whalton Primary School.
- To provide the necessary facilities for the daily care, recreation and education of children during out-of-school hours and holidays.

Significant Activities

The activities of the charity are:

- The education and development of children under five years of age.
- Before and after school care of local children between the ages of three and thirteen years; and
- The provision of a summer holiday club for local children between the ages of three and thirteen years.

Public Benefit

Pre-School and After School at Whalton School (PAWS) delivers a benefit to its users and to the wider public, in the following ways:

Purpose: 1.

To enhance the development and education of children under the age of five in Whalton and the surrounding areas through high quality preschool provision.

The children who attend PAWS are educated to the Early Years curriculum within a safe, inviting setting by staff who are committed to regular training in all aspects of Early Years best practice. The following activities all enhance the preschool experience and help our children develop into broad minded, inquisitive, and confident children.

- Our vision, mission and values provide a focus for our activities and reflect our ambitions for our children (pride, courage, thoughtfulness, determination).
- Our PAWS manager is a qualified Forest School professional. This thorough, and enviable, accreditation ensures the highest quality of service and safety in this field.
- Our facilities, and efforts to secure an even more appropriate local outdoor space, ensure that the forest school training can be used to its greatest effect.
- The children spend every Tuesday and Friday morning in the local woodland, which provides a stimulating and healthy environment for learning. We are working towards our bronze Ecoschool award.
- PAWS celebrates various awareness raising, cultural events, and wellbeing initiatives throughout the year, with themes including literacy, dental care, healthy eating, nature, wildlife, sustainability, etc.
- We work hard to keep our facilities interesting and stimulating, with provision for children of all needs. We have spaces for performance, quiet time, reading, crafting, cooking, formal learning, water and sand play, sports, films, gardening and exploring.

We request regular feedback from parents, and we are regularly assessed by a range of educational professionals. Our quality of provision is evident in the responses from our parent feedback forms, parent reviews, as well as in the feedback from local early years professionals and from visiting professionals.

Purpose: 2.

To prepare children for transition to Reception, nominally but not exclusively, at Whalton C of E Aided First School.

- The children who attend PAWS are introduced to the reception school setting on a regular basis.
- Parents can choose a school dinner for their child to help prepare them for the school lunch time routine.
- PAWS children are regularly invited to spend time with pupils and teachers in school, including story times and social events.
- There is a detailed transition timetable for children as they approach Reception. Parents also have the opportunity for meetings with class teachers about any issues they would like to discuss.
- PAWS provides any kind of extra support for any children with additional needs, including overseeing multidisciplinary team meetings, liaising with teachers, and completing necessary paperwork.
- Children aged 3 and over regularly mix with older children during wraparound care, before and after school and during holiday clubs.

Purpose: 3.

To provide high quality opportunities for the care, recreation, and education of the children of Whalton and surrounding areas during out-of-school hours and holidays.

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Pre-School And After School At Whalton School Limited
Trustees' Report (continued)
For The Year Ended 31 August 2025

Public Benefit - continued

- We run a holiday club during school holidays, for which demand continues to grow. We welcome children from other settings and siblings of all ages over three.
- Our wraparound care is attended by families from 07.30 to 18:00. We feed children a healthy breakfast, as well as snacks and drinks appropriate to each session.
- We have a weekly timetable, and we schedule our activities in advance. But we are very responsive to the interests and abilities of each child and help our children to structure their own activities to ensure they feel comfortable and occupied throughout the session.
- We are flexible in our booking processes for breakfast and after school club. This gives parents a chance to work more flexibly and to meet the conflicting demands of home and work life.

Purpose: 4.

To support the wellbeing of families and our wider local community through joint social, environmental and health-related opportunities.

- PAWS has a strong presence at Whalton Village Show, providing disabled toilet access and a warm and safe space for use throughout the day.
- We provide support for any local event, for example, providing the refreshments and related staff for events like the Open Garden Scheme, for which funds are raised both for the scheme and for PAWS.
- We spend a great deal of time improving our local environment, for example, with litter picking, sowing seeds, clearing overgrown areas.
- We organise events for the whole village, for example, pumpkin trails and quiz nights. We communicate via a village WhatsApp group and a range of parent groups for children of all school years. We contribute to collections and fundraising initiatives.
- Parents are now organising their own social events, between groups of people who would not be familiar with each other without attendance at PAWS.
- PAWS stays in close contact with the local church and the Parish Council, and our PAWS manager is frequently invited to church, school and village meetings.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Policies and Contributions

Policy on Grant Making

PAWS do not undertake any grant-making activities at this time and as such do not operate a grantmaking policy.

Policy on Social Investment

PAWS do not undertake any social investment activities at this time and as such do not operate a social investment policy.

Contribution by Volunteers

The committee members of PAWS are volunteers to support the ongoing, general running of PAWS. Parents of children attending the setting have also volunteered their time at fundraising events throughout the year.

Achievements and Performance

Main Achievements

The Trustees are pleased to report another year of positive development, growth, and strengthened community engagement for Pre-School And After School At Whalton School Limited (PAWS).

We began the year with a committed and proactive committee in place, supported by an experienced management team and dedicated staff. The Trustees would like to extend sincere thanks to all committee members, staff, apprentices, and volunteers for their continued hard work, enthusiasm, and commitment to supporting children and families within our care.

Throughout 2024/25, our strategic focus has been on strengthening service provision, improving communication with families, increasing community awareness, and investing in facilities that support children's wellbeing and development.

A significant achievement this year has been the continued development of PAWS communications. Work is underway to deliver a simplified, modern website that clearly communicates our ethos and nature-inspired approach, improving accessibility for existing and prospective families. Alongside this, we introduced the ClassForKids online booking system, enabling parents to book holiday camps and after-school activities more efficiently. This has already improved the customer experience and streamlined administrative processes.

Community engagement and visibility have increased substantially during the year. A large-scale local outreach campaign saw the distribution of 10,000 flyers across surrounding areas, supported through generous printing and distribution arrangements. This campaign, combined with positive word-of-mouth and an enhanced digital presence, has contributed to increased awareness of PAWS and supported strong attendance across our services.

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Pre-School And After School At Whalton School Limited

Trustees' Report (continued)

For The Year Ended 31 August 2025

Main Achievements - continued

Communication with parents has also been strengthened through the introduction of a weekly newsletter, providing families with regular updates, key dates, and insights into children's activities. This has been complemented by consistent social media engagement, helping families feel informed, connected, and involved in PAWS life.

The Trustees are particularly pleased with the expansion of our holiday provision. Forest School services were successfully extended to include Easter and six weeks of summer outdoor holiday camps, offering enriching, nature-based childcare during school holidays. These sessions were well attended and have become a valued part of our overall service offering.

A major milestone this year has been the completion of our new sensory room. This specially designed space provides a calm and supportive environment for children, particularly those who are neurodiverse or experience sensory overwhelm. The room has already had a positive impact on children's wellbeing and represents a meaningful investment in inclusive practice.

Listening to and responding to parent feedback has remained a priority. As a result of consultation with families, PAWS extended its opening hours, with preschool operating until 3:00pm and after-school club extended until 6:00pm (weekdays). These changes provide greater flexibility for families and reflect the Trustees' commitment to meeting community needs.

Fundraising and community support have continued through coffee mornings, raffles, auctions, and local events. The development of the Friends of PAWS initiative has further strengthened community involvement, allowing supporters to contribute time and skills without the responsibilities of formal trusteeship.

The Trustees would like to formally thank all individuals, families, volunteers, and local organisations who have supported PAWS throughout the year. Their generosity and engagement continue to play a vital role in the charity's success.

Despite ongoing sector challenges, including funding pressures and changes in local school relationships, the Trustees are confident that the charity remains financially stable, well-managed, and well-positioned for the year ahead.

Plans for future periods

Looking ahead to 2025/26, the Trustees will continue to focus on sustainability, growth, and service quality. Key priorities include completing and launching the new website, continuing to build attendance through community engagement, investing in staff training and apprenticeships, expanding holiday provision with the aim of operating up to 50 weeks per year by 2027, and exploring new income streams such as offering Forest School sessions to local primary schools.

The Trustees remain committed to providing a safe, inclusive, and inspiring environment where children can learn, explore, and thrive, while ensuring the long-term sustainability of PAWS.

Financial Review

Financial Position

PAWS' principal funding source is private fees received for childcare services provided. Other significant income comes from early years entitlement funding received for our pre-school children.

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £121,137 (2024: £91,386) of which £nil was restricted (2024: £nil) and expenditure of £86,775 (2024: £96,401) of which £nil was restricted (2024: £nil). There was an operating surplus of £34,362 (2024: deficit of £5,015) of which £nil was restricted (2024: £nil).

At 31 August 2025 the Charity had net assets of £73,014 (2024: £38,653) of which £nil were restricted funds (2024: £nil).

Reserves Policy

As of the 31 August 2025 we hold £73,014 in reserves. The Trustees consider holding in reserves no less than £15,000.00. This level of reserves is prudent for the Charity at this time considering potential liabilities in the event that the charity ceased.

It's the committee's long-term aim to increase the level of reserves held in line with its Reserves Policy to a level which would provide twelve months operating runway.

Our Reserves Policy is reviewed annually.

Risk Management

Financial risk policy

This policy outlines the framework for management of financial risk at PAWS preschool, highlighting the responsibility of management and the committee to manage financial risks, and to implement good practice.

Risk management

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Pre-School And After School At Whalton School Limited
Trustees' Report (continued)
For The Year Ended 31 August 2025

Risk Management - continued

There are systems in place for the effective management of all aspects of PAWS, including financial management, to ensure that we adhere to legislative requirements and apply best practice. Risk assessment and risk management form a critical part of these systems. Our risk assessment, our health & safety policy, and our financial risk policy together document the overall PAWS approach to management of risk. Arguably, all risks, whether to do with safety, financial assets or reputation, might have financial implications.

Responsibility

All aspects of risk management are the responsibility of the management and committee to whom all significant matters are escalated.

All PAWS staff and committee are involved and have an important part to play in the identification and management of risk. All staff should be aware of the importance of risk management. There should be formal channels of communication both up and down to identify and manage risks.

Committee members should be aware of the risk to the reputation of PAWS from activities that they may undertake elsewhere.

The establishment of effective financial risk management procedures should not be a one-off event. Financial risk management will become an integral part of management processes considered in association with regular reviews of strategy and objectives.

Financial risks will be reviewed quarterly by senior management and committee to monitor changes and check the progress of mitigation measures.

Risks will also be reviewed annually as part of the strategic planning process.

Risk statement

Whilst PAWS is not required to submit financial risk management processes for auditing, it is good practice to submit this policy as part of our Trustees Report, as a statement declaring that all financial risks have been identified, reviewed and managed via appropriate systems.

Risks

Risks could be anything that pose a threat to the achievement of our strategic objectives, major projects or significant activities, or anything that could substantially damage our reputation or undermine the public's confidence in PAWS.

Options available to us for managing risk are:

- Transferring financial consequence – insurance
- Avoiding activities
- Management/mitigation of risk
- Accepting risk if it cannot be avoided, for example public use of a community building, with steps taken to mitigate identified risks.

Management and committee responsibility (as per our risk assessment document)

- Identification of a risk: Where is it and what is it?
- What is at risk: people, buildings, income, other assets, reputation?
- Assessment of the level of a risk, taking into account likelihood and impact: high, medium, low
- Control measures: what do we need to do to mitigate or limit risk?
- Monitoring and review: Are processes working and thorough? Can they be improved?

Risk appetite

PAWS takes its safeguarding and governance responsibilities seriously. The financial and other risks associated with these areas are great and there is a risk-averse approach to these aspects at PAWS. Service delivery is also of great importance, but flexibility is needed in order to stay up to date, respond to feedback and in so doing to try new approaches. We therefore apply a more cautiously open approach to service delivery. Equally, with our reliance on statutory funding, we also need an open and adaptable approach to funding and to working with new partners.

Structure, Governance and Management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such an amount as may be required not exceeding the total of £1.

Pre-School And After School At Whalton School Limited
Trustees' Report (continued)
For The Year Ended 31 August 2025

Trustee Selection Methods

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member

- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

Reference and Administrative Details

Trustees

Mr Gary Stevens
Mrs Sheila Adams (appointed 26/09/2024)
Ms Faye Jackson
Mr David Popay
Mrs Alisha-Marie Brookes (appointed 07/09/2025)

Company Secretary

Mr Gary Stevens

Charity Number

1078169

Company Number

03853156

Registered Office

Paws Building Whalton C Of E Primary School
Whalton
Morpeth
Northumberland
NE61 3XH

Independent Examiner

Lindsay Worville ACMA
BrackBridge Limited
24 Bridge Street
Brackley
NN13 7EW

Pre-School And After School At Whalton School Limited
Trustees' Report (continued)
For The Year Ended 31 August 2025

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Pre-School And After School At Whalton School Limited for the purposes of company law) 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. Under company law the trustees must not approve the financial statement unless they are satisfied that they 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Sheila Adams

Trustee
Date

10 Feb 2026

Pre-School And After School At Whalton School Limited
Independent Examiner's Report to the Trustees of Pre-School And After School At Whalton School Limited
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Lindsay Worville ACMA

Date
24 Bridge Street
Brackley
NN13 7EW

11 Feb 2026

Pre-School And After School At Walton School Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	809	176
Charitable activities:			
Activities for generating funds		6,553	4,980
Grants and contracts		113,775	86,230
		<u>121,137</u>	<u>91,386</u>
EXPENDITURE ON:			
Raising funds	4	(594)	(685)
Charitable activities:	4		
Operation of the charity		(86,181)	(95,717)
		<u>(86,775)</u>	<u>(96,402)</u>
NET INCOME/(EXPENDITURE)		34,362	(5,016)
NET MOVEMENT IN FUNDS		<u>34,362</u>	<u>(5,016)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		38,652	43,668
TOTAL FUNDS CARRIED FORWARD	14	<u><u>73,014</u></u>	<u><u>38,652</u></u>

The notes on pages 10 to 14 form part of these financial statements.

Pre-School And After School At Whalton School Limited
Balance Sheet
As At 31 August 2025

			2025	2024
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
CURRENT ASSETS				
Debtors	9	772	-	772
Cash at bank and in hand		73,826	-	73,826
		<u>74,598</u>	<u>-</u>	<u>74,598</u>
Creditors: Amounts Falling Due Within One Year	10	(1,584)	-	(1,584)
		<u>(1,584)</u>	<u>-</u>	<u>(1,584)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>73,014</u>	<u>-</u>	<u>73,014</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>73,014</u>	<u>-</u>	<u>73,014</u>
NET ASSETS		<u>73,014</u>	<u>-</u>	<u>73,014</u>
FUNDS OF THE CHARITY				
Unrestricted Funds				73,014
				<u>38,652</u>
TOTAL FUNDS	14			<u>73,014</u>
				<u>38,652</u>

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

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

The trustees 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.

On behalf of the board



Mrs Sheila Adams

Trustee
e

10 Feb 2026

The notes on pages 10 to 14 form part of these financial statements.

Pre-School And After School At Whalton School Limited
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Pre-School And After School At Whalton School Limited is a company limited by guarantee, incorporated in England & Wales, registered number 03853156 and registered charity number 1078169. The registered office is Paws Building Whalton C Of E Primary School, Whalton, Morpeth, Northumberland, NE61 3XH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees and are 'free reserves' of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor.

2.3. Incoming Resources

Revenue recognition

The charity reported total unrestricted funds at the year end of £73,014 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Volunteer Help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

2.4. Resources Expended

Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Charitable activities

Expenditure on charitable activities includes the costs of childcare and other activities undertaken to further the purposes of the charity and their associated support costs.

Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Irrecoverable VAT

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Pre-School And After School At Walton School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

2.4. Resources Expended - continued

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	809	176

4. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Raising funds	594	-	594
Operation of the charity	6,141	80,040	86,181
	<u>6,735</u>	<u>80,040</u>	<u>86,775</u>

	2024		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Raising funds	685	-	685
Operation of the charity	4,124	91,593	95,717
	<u>4,809</u>	<u>91,593</u>	<u>96,402</u>

Pre-School And After School At Walton School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

5. Support Costs

	2025
	Operation of the charity
	£
Employee costs	71,514
Premises expenses	4,178
General administration	3,748
Governance costs	600
	<u>80,040</u>
	<u><u>80,040</u></u>
	2024
	Operation of the charity
	£
Employee costs	68,996
Premises expenses	17,058
General administration	4,915
Governance costs	624
	<u>91,593</u>
	<u><u>91,593</u></u>

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	600	624
	<u>600</u>	<u>624</u>

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	70,820	68,135
	<u>70,820</u>	<u>68,135</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 7 (2024: 11)

9. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	97	1,144
Other debtors	675	806
	<u>772</u>	<u>1,950</u>
	<u><u>772</u></u>	<u><u>1,950</u></u>

Pre-School And After School At Whalton School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	222
Other creditors	-	173
Taxation and social security	811	-
Accruals and deferred income	773	4,075
	<u>1,584</u>	<u>4,470</u>

11. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	173	-
Balance at the end of the period	<u>173</u>	<u>-</u>

Fees paid in advance by parents for sessions falling after this financial year end.

12. Capital Commitments

At the end of the period, the charitable company had no capital commitments (2024: £nil)

13. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £NIL.

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

14. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
Designated:				
Unrestricted Funds	38,652	121,137	(86,775)	73,014
Total funds	<u>38,652</u>	<u>121,137</u>	<u>(86,775)</u>	<u>73,014</u>

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
Designated:				
Unrestricted Funds	43,668	91,386	(96,402)	38,652
Total funds	<u>43,668</u>	<u>91,386</u>	<u>(96,402)</u>	<u>38,652</u>

Pre-School And After School At Whalton School Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

15. Transactions with Trustees

£Nil

No remuneration or benefits paid.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

16. Related Party Disclosures

17. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Pre-School And After School At Walton School Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	809	176
	<u>809</u>	<u>176</u>
Charitable Activities:		
Activities for generating funds		
Fundraising Income	6,553	4,980
	<u>6,553</u>	<u>4,980</u>
Grants and contracts		
Apprentice Grants	500	1,000
Pre-school income and after school clubs	46,980	47,882
Pre-school funding (Northumberland CC)	66,295	37,304
Other Income	-	44
	<u>113,775</u>	<u>86,230</u>
	121,137	91,386
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(594)	(685)
	<u>(594)</u>	<u>(685)</u>
Charitable Activities:		
Operation of the charity		
Pre-school and after school supplies	(6,141)	(4,124)
Wages and salaries	(70,820)	(68,135)
Staff training	(694)	(861)
Light and heat	(1,717)	(1,633)
Water rates	(195)	(143)
Repairs and maintenance	(1,740)	(15,188)
Cleaning	(526)	(94)
Insurance	(1,615)	(1,752)
Printing, postage and stationery	(148)	(132)
Telecommunications and data costs	802	(623)
Professional fees	(1,296)	(1,849)
Subscriptions	(347)	(185)
Bank charges	(510)	(17)
Other office costs	(584)	(288)
Sundry expenses	(50)	(69)
Independent examiner's fees	(600)	(624)
	<u>(86,181)</u>	<u>(95,717)</u>
	<u>(86,775)</u>	<u>(96,402)</u>
NET INCOME/(EXPENDITURE)	<u>34,362</u>	<u>(5,016)</u>



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