

WIZZ KIDS PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

WIZZ KIDS PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Walshaw	
	M Cox	(Appointed 17 January 2025)
	C Bagni	
	D Frixon	(Appointed 22 January 2025)
	V Reynolds	(Appointed 22 January 2025)
Charity number	1088531	
Principal address	Totley Primary School Sunnyvale Road Sheffield South Yorkshire S17 4FB	
Independent examiner	Brearley & Co Accountants Limited 39/43 Bridge Street Swinton Mexborough South Yorkshire S64 8AP	
Bankers	Unity Trust Bank Plc 4 Brindley Place Birmingham B1 2JB	

WIZZ KIDS PRE-SCHOOL

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WIZZ KIDS 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 charities memorandum and articles of association, 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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity is organised by five trustees'.

The main objectives of the charity are to provide a child-friendly environment that is safe, secure, caring and stimulating. To enhance the development and education of children through play. To encourage children to develop self-confidence and self-esteem and to feel valued as an individual.

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

Achievements and performance

Trustees complete DBS checks in line with statutory requirements and are fully registered with Ofsted. Trustees meet regularly (at least once every 6 weeks), are in email contact and work collaboratively on all aspects of the role. Inductions forms part of our regular meetings. Trustees give their time for free and receive no financial benefit. We have trustees and indemnity insurance to enable us to manage risk. The charity works for the public benefit having as its objective the development and education of children and young people, in particular by: (1) promoting their care and safety, (2) promoting their education and promoting parental involvement, (3) promoting their health and wellbeing, (4) providing services to support them and their families and carers, (5) furthering the aims of the Early Years Alliance. In all of our work the trustees have regard to the guidance issued by the Charity Commission on public benefit. Our main activity is to deliver, within our fully inclusive setting for 0–5 year olds, the Early Years Framework. In order to do this we employ a manager and practitioners who undertake daily activities to meet the needs and interests of the children attending our setting. We deploy a key person approach to ensure that the progress and well-being of all individual children is constantly monitored and feeds into future planning. We ensure that our staff are well trained and hence able to successfully meet the needs of the children in our care. We promote the importance of the learning environment and endeavour to make this as stimulating as possible. We listen to the views of children, parents and staff and use this feedback to inform our improvement work. We accurately assess our children. We develop positive relationships with parents and carers and invite them into our setting. We value all children as individuals and celebrate Britain's diversity of culture of ethnicity. We help the children in our care to be happy and healthy. We have policies and procedures in place for all aspects of safeguarding, child protection and health and safety.

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 considers 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.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WIZZ KIDS PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

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

A Walshaw

M Cox

(Appointed 17 January 2025)

C Bagni

D Frixon

(Appointed 22 January 2025)

V Reynolds

(Appointed 22 January 2025)

The Trustees of the charity are also members of the charity. The Board of Trustees is the governing body of Wizz Kids Pre-School. Elected Trustees are elected by the members and their names are presented at the annual general meeting (AGM) of the charity, which normally takes place in Autumn. Appointed Trustees are selected by virtue of their background, knowledge and experience and bring skills that are complementary to those of the Elected Trustees. The charity's Nominations and Procedures Committee is responsible for identifying these individuals on behalf of the Board of Trustees in line with the method set out in the charity's Bye Laws. The period of office of the Board of Trustees is three years. New Trustees are given an induction pack on election or appointment.

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

Cristian Bagni

Cristian Bagni (Apr 2, 2026, 2:31pm)

C Bagni

Trustee

02 Apr 2026

Date:

Michael Cox

Michael Cox (Apr 3, 2026, 8:59pm)

M. Cox

Treasurer

03 Apr 2026

Date:

WIZZ KIDS PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WIZZ KIDS PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Wizz Kids Pre-School 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 ACCA, 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.

Brearley and Co Accountants Limited

Lee Rendle (Apr 3, 2026, 9:04pm)

Brearley & Co Accountants Limited

39/43 Bridge Street

Swinton

Mexborough

South Yorkshire

S64 8AP 03 Apr 2026

Date:

WIZZ KIDS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Total 2024 £
<u>Income from:</u>			
Donations and legacies	3	2,273	581
Charitable activities	2	443,440	398,944
Investments	4	2,200	2,274
		<hr/>	<hr/>
Total income		447,913	401,799
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	407,169	361,477
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		40,744	40,322
Fund balances at 1 September 2024		291,011	250,689
		<hr/>	<hr/>
Fund balances at 31 August 2025		331,755	291,011
		<hr/>	<hr/>

WIZZ KIDS PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		134,742		133,926
Current assets					
Cash at bank and in hand		204,524		164,671	
Creditors: amounts falling due within one year	10	(7,511)		(7,586)	
Net current assets			197,013		157,085
Total assets less current liabilities			331,755		291,011
The funds of the charity					
Unrestricted funds	11		331,755		291,011
			331,755		291,011

02 Apr 2026

The financial statements were approved by the trustees on

Cristian Bagni

Cristian Bagni (Apr 2, 2026, 2:31pm)

C Bagni

Trustee

WIZZ KIDS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Wizz Kids Pre-School is a charity. It's registered address is Totley Primary School, Sunnyside Road, Sheffield, South Yorkshire S17 4FB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WIZZ KIDS PRE-SCHOOL

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

1 Accounting policies

(Continued)

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.

1.5 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.

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:

Freehold land and buildings	2% Straight line
Fixtures and fittings	10% Reducing balance
Computers	33% Straight line

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.

1.6 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).

1.7 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.

1.8 Financial instruments

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.

WIZZ KIDS PRE-SCHOOL

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

1 Accounting policies

(Continued)

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Charitable activities

	2025 £	2024 £
School fees	443,440	398,944

3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	440	581
Grants	1,833	-
	2,273	581

WIZZ KIDS PRE-SCHOOL

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

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,200	2,274

5 Charitable Activities

	2025 £	2024 £
Direct charitable expenditure	19,754	12,775
Wages & salaries	320,412	290,932
Employers pension contributions	6,584	5,761
Employers NI contributions	18,622	15,793
Training	2,179	231
Rates	1,347	1,332
Insurance	1,772	1,619
Light & heat	3,793	1,552
Cleaning	13,607	14,256
Repairs & renewals	3,422	4,809
Printing, postage & stationary	3,546	1,152
Telephone	1,041	1,099
Bank charges	810	385
Legal & professional	1,443	3,225
Accountancy	1,914	1,740
Sundry expenses	1,068	457
Depreciation	448	769
Computer running costs	2,569	1,960
Donations	-	26
Subscriptions	1,950	1,306
Travel	38	38
Card charges	850	260
	407,169	361,477

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

WIZZ KIDS PRE-SCHOOL

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	19	17

Employment costs

	2025 £	2024 £
Wages and salaries	320,412	290,932
Social security costs	18,622	15,793
Other pension costs	6,584	5,761
	345,618	312,486

8 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 objects.

9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 September 2024	177,485	21,177	1,508	200,170
Additions	-	-	1,264	1,264
At 31 August 2025	177,485	21,177	2,772	201,434
Depreciation and impairment				
At 1 September 2024	46,146	18,589	1,508	66,243
Depreciation charged in the year	-	259	190	449
At 31 August 2025	46,146	18,848	1,698	66,692
Carrying amount				
At 31 August 2025	131,339	2,329	1,074	134,742
At 31 August 2024	131,339	2,587	-	133,926

WIZZ KIDS PRE-SCHOOL

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

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,047	4,561
Trade creditors	125	112
Other creditors	1,425	1,173
Accruals and deferred income	1,914	1,740
	<u>7,511</u>	<u>7,586</u>

Other creditors of £1,425 (2024 - £1,173) includes £1,425 (2024 - £1,173) pension creditor.

11 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	<u>291,011</u>	<u>447,913</u>	<u>(407,169)</u>	<u>331,755</u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	<u>250,689</u>	<u>401,799</u>	<u>(361,477)</u>	<u>291,011</u>



Issuer Brearley & Co Accountants

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Parties involved with this document

Document processed	Party + Fingerprint
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Fri, 3rd Apr 2026 20:59:13 BST	Michael Cox - Signer (9bb3336da2bb54db5dccaf055eec2745)
Fri, 3rd Apr 2026 21:04:47 BST	Lee Rendle - Signer (cd16a4b2d7f22d1ad109bd25e67a5ac9)

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Fri, 3rd Apr 2026 21:04:47 BST	Signed document confirmation emailed to leerendle@brearleyandco.co.uk (86.184.117.110)
Fri, 3rd Apr 2026 21:04:47 BST	Signed document confirmation emails have been sent to all parties.
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