

**BLUE COAT PRE-SCHOOL UNIT AND BUSY BEES**

**Annual Report for year ending 31 March 2025**

**Name:** Blue Coat Pre-School and Busy Bees

**Address:** Symn Lane, Wotton under Edge, Gloucestershire, GL12 7BD

**Registration number:** 1092513

**Trustee Details:** The following were trustees on the date that this report was approved:

John Hicks (Chairperson)                      appointed 24 October 2024

Mark Gilling (Chairperson)                      resigned 24 October 2024

Jo Jess (Secretary)

Jo Stansfield (Finance Officer / Treasurer)

Esther Beeby (Management Trustee)

Howard Moore

Jennifer Leary

Carolyn Milner                                      appointed 24 October 2024

Charlotte Edmonds

Emma Grant

Emma Pardy    appointed 24 October 2024

Freya Eyley    appointed 24 October 2024

Gavin Tapsfield                                      appointed 24 October 2024

Anna Yarker    resigned 24 October 2024

Kat Potts    resigned 24 October 2024

Gemma Lawson                                      resigned 24 October 2024

**Delegated roles:**

Victoria Starling	Head of Pre School and Busy Bees
Jo Bell	Administrator

**Other relevant roles:**

Independent examiner	Jo Roberts, Willow Accountancy Limited
Bankers	Lloyds, Stroud

**Report of the Trustees**

The Trustees present their report along, with the financial statements for the year ended 31 March 2025

**Committee**

Seven new Trustees were elected at the AGM on 24 October 2024. John Hicks was elected as Chairperson, Jo Jess was re-elected as Secretary and Jo Stansfield as Finance Officer/Treasurer. Mark Gilling stepped down as Chair, along with 3 other trustees.

**Structure, Governance & Management Constitution**

The Charity is constituted using the Gloucestershire PATA Constitution, with no further amendments as approved at the AGM in 2020.

**Organisational Structure**

Meetings are every half term where committee members are kept up to date by the Head of the Unit and Administrator, who attend the meetings in an advisory capacity. Committee members make decisions based on the information received regarding staffing issues, financial matters and taking the Unit forward.

**Trustee Appointment**

The trustees are appointed at the Annual general meeting held in the autumn term by members who attend the meeting. The committee currently consists of a Chairperson, a Secretary, a Finance Officer, at least 3 elected members and 2 delegated members.

**Trustee Induction and Training**

New committee members are able to attend a Management Committee training course run by PATA. In addition, the Head of the Unit provides all trustees with an overview of the Early Years

Foundation Stage – The Statutory Framework and a summary look at the requirements set out in the Childcare Register. Trustees undertake a Level 2 Safeguarding training course.

## **Management**

Day to day decisions are made by the Head of the Unit and the Administrator with input from other members of staff, and regular contact with the Finance Officer and Chair. The management committee makes major financial and staffing decisions that affect the structure of the unit at committee meetings.

Trustees are kept well informed by the Head of the Unit and Administrator as to any potential issues or risks, e.g., safeguarding concerns, cash flow, managing expenditure, legal and administrative changes and staffing.

## **Objectives**

The main objectives for this financial year were:

- To continue careful financial control to ensure stability of the Unit
- Maintain a safe & stable environment for our Children, Staff and parents/carers
- Maintain a high standard of provision in line with OFSTED framework and ensure readiness for possible Ofsted visit
- Continue the successful management of the 30 hours funding
- Re-invest funds into the Unit
- Improvements to the playground/outdoor area surface and fencing
- Explore additional feature on the Family platform that be of value to the Unit or parents
- Maintain our strong relationship with the school
- Restructure the toilets in the Buttons room

## **Highlights**

The following report outlines the highlights of Blue Coat Pre School and Busy Bees business for the period 1 April 2024 to 31 March 2025.

## **Staffing changes**

There have been some staffing changes to the Unit, but they continue to work cohesively. We have taken on an Apprentice studying Level 3 Childcare Educator

We continue to support and be supported by 6<sup>th</sup> form students from Katharine Lady Berkeley School and other local colleges, whose role is to play with and care for the Busy Bees children.

## **Investment in IT**

This financial year, the Unit continued to use Famly, an online admin system for early educators. We are utilising Famly for checking children in and out of the unit and for invoices and communication with parents/carer about their children's activities and progress, and other general admin. This has resulted in improved efficiencies and, we believe, benefits for parents/carers. Staff and trustees use social media to promote the excellent work of the Unit and connect with parents and carers.

## **Re-investment of funds into the Unit**

The Unit continues to invest to improve the indoor and outdoor space for our children, as well as the purchase of new indoor and outdoor toys for the Unit to ensure that the children are able to benefit from a wide range of equipment in a safe and comfortable environment. In particular this year we completed our new fence, made improvements to our garden office to make this invaluable space even more useful and refigured the toilets in the Buttons room.

## **Ofsted**

The Unit was inspected by Ofsted in May 2024 and awarded a GOOD overall effectiveness rating, with Ofsted concluding that "children are active learners at this welcoming setting".

## **Other Achievements**

- Maintained our Millie's Mark accreditation, for excellence paediatric first aid.
- Continued building relationships with the local community.
- Supported our Toggles children to give them a positive transition into full time education.
- Held a successful open day to show existing and new parents/carers our wonderful setting.
- Agreed use of the school hall for breakfast club to allow us to offer places to more children.
- Continued to invest in staff training
- Invested further in Garden Room, new kitchen and cleaning equipment, new toys and improvements to our outdoor space
- Continued our active partnership with parents – Mother's Day Tea, Father's Day breakfast, Summer Trip, grandparents' day

Once again, our main achievement is the teamwork of the staff. Everyone continued to go over and above their job role in the last years. New staff have been welcomed and help us improve our practice day to day

## **Attendance**

It was another good year for Toggles and Busy Bees. We are running at near capacity in preschool with many 2-year-olds attending. Busy Bees remains busy, both morning and evening.

## **Forthcoming Objectives and Highlights**

- Continue to support children and families in need with the provision of subsidised childcare
- Implement a sensory garden within our outdoor space
- Ensure the Unit remains sustainable and able to cover its costs with the aim of the accounts returning to a net income position (excluding investment in the Unit).

### **Chairs report:**

It's been an honour and a privilege to work alongside such a dedicated and passionate team, with children's safety, development and joy at the centre of every action taken. During my first year as Chairman, I have thoroughly enjoyed sharing every moment with everyone at this organisation. I am also immensely proud of what has been achieved, with lovely feedback from parents/carers and the continued tenacious effort to do even more over the coming year.

Investment, support, investment, support, investment!

The newly renovated play area has been fantastic with positive feedback all round, with further plans for a sensory garden. Access to the school hall for breakfast club has allowed us to increase capacity, benefitting more children getting a healthy breakfast and more time amongst their peers.

As before and as always, investment is being made with all members of the team to develop their skills and contribution to this tight knit fabulous team.

Investment continues with new toys, cleaning equipment and outdoor spaces.

Getting the community and children's 'grown-ups' involved has been fantastic this year, with Mothers & Father's Day Breakfasts, Grandparents Day and a Summer Trip to the Weston Super Seaside. Bringing everyone closer together, sharing wonderful experiences during these precious early years.

Financially, we are in good place with stable accounts and the platform established for further development. We must and will continue to ensure that the accounts match both our daily needs and future ambitions. Given the amount of local authority grant money received this year (due to increases to government free childcare provisions), its expenditure is being closely monitored to ensure maximum value and impact for the unit.

If we can accommodate something, we shall do all we can to provide. This has been evident this year as we supported those in need with subsidised care and this will continue into the next year.

Costs are of course increasing, literally everywhere! And every action is being taken to minimise the impact of these across the entire organisation, in turn making our cost increases as little as possible.

The Ofsted inspection reflects all the combined efforts, with a 'good' rating. This work continues daily to ensure our own high standards are met or excelled.

A personal thank you to you all, it's the combined efforts and passion of many that makes this organisation what it is today and how it will continue into the future.

'The best way to predict the future, is to create it'. This is now your time to become part of something truly incredible and shape the future for hundreds of children during their early, formative years.

Please speak to anyone here about how you can give a few hours a month to help this team flourish.

Many thanks,

John

## **Financial Review – 2024-2025**

The attached accounts show the financial position of Blue Coat Pre-School and Busy Bees for the year ended 31<sup>st</sup> March 2025.

- The principal sources of funding for the Unit are Fees, paid by parents, and Nursery Education Funding (Nursery Grant), paid by the local authority. This is supplemented by Fundraising Income.
- This year has seen a net income of £15,048 (2024: net expenditure of £26,239).
- Total income in the year was £368,022 (2024: £275,341), up by £92,681 on the previous year. This was driven by increases in the number of children using both busy bees and pre-school.
- Total expenditure for the period was £352,974 (2024: £301,580), an increase on the previous year of £51,394. The principal driver was an increase in salary costs. The main reason for this is higher staffing levels to support the higher numbers of children using the unit. However, in addition our hourly rates have increased in line with increases to the national living wage.
- We have continued to progress our goal of investing to improve the unit for our children. Over and above the day-to-day costs of running the Pre-School and Busy Bees (which include staff costs, training, materials, food, occupancy of the building, insurances and administration costs), we have invested £16,053 in the unit over the course of the year. Notable investments include:
  - £5,538 on new toilets in the Buttons room
  - £6,030 for the completion of the new fence
  - £1,091 to fit WiFi in the garden office
  - Waterboard set £636
- Note: these investments are classed as “tangible fixed assets” on our balance sheet, with an allowance for the depreciation of these assets included in the total expenditure.
- We are proud to have continued supporting families in difficulty through providing free regular or emergency childcare in the Unit. Under this policy we have provided over 400 free pre-school and busy bees hours to a value of over £1,000.
- Rent is paid quarterly to Blue Coat Primary School for the use of the Pre-School and Busy Bees facilities. There is no formal agreement in place with the school, but we have a good informal relationship with the school and rent payable to the school is agreed annually. There was a c10% increase to this occupancy cost this year, driven by increases to costs faced by the school.

## Reserves Policy

- In line with guidance from the Charity Commission and our independent examiner, we have a reserves policy, which we review annually. It's important we hold reserves so we can keep going during period of lower income or temporary closure, carry out necessary repairs to or replacement of equipment and the buildings, and meet redundancy costs.
- Under our reserves policy the Unit aims to hold reserves consisting of:
  - Reserves to meet possible redundancy liabilities
  - General contingency reserves equal to three months total expenditure
- A full review of reserves is carried out annually. Based on the most recent review, our target reserves are **£126,367** (2024: £111,791). Under our current reserves policy, we aim to meet this target using only our unrestricted reserves. As of 31 March 2025, our unrestricted reserves totalled **£218,011**, (2024: £208,453) therefore our extra cash assets on top of this target reserve were **£91,644** (2024: £96,662). As planned, we have successfully reduced our excess reserves through investments, to the benefit of the children using the Unit, their families and our staff.

## Fundraising

- **£3,737** was raised through fundraising and associated donations during the period via several events and sources including our ever-popular jam jar tombola at the Christmas Under-The-Edge street event, commission we earn when families buy pre-school photos and Christmas cards, and at the Wotton institution that is Town Hall Teas. Thank you to all our staff and families for supporting these events and sales by baking cakes, helping serve teas and of course buying what we've been selling! We also received generous donations from the Falcon (who donate a proportion of their tips to a local charity each month), Heaven of the South and from participation in the Parentkind and Asda "cashpot" scheme.
- Our fundraising allows us to subsidise our annual pre-school trip – this year a fun-filled day (if slightly wet) day in Weston-Super-Mare, and provide our Busy Bees with a Christmas party.

I report to the trustees on my examination of the financial statements of Blue Coat Pre-School Unit & Busy Bees for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CIMA (Chartered Institute of Management Accountants).

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.

***Jo Roberts***

signed on 20/10/2025, 11:18:22 BST

Mrs Jo Roberts CIMA (Chartered Institute of  
Management Accountants)

Willow Accountancy Ltd

Tortworth Lodge

Tortworth

Wotton under Edge

GL12 8HG

20 October 2025

Blue Coat Pre-School Unit & Busy Bees  
Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	2	1,393	-	1,393	-
Charitable activities	3	346,916	15,985	362,901	271,981
Investments	4	1,385	-	1,385	291
Other	5	2,343	-	2,343	3,069
Total		352,037	15,985	368,022	275,341
Expenditure on:					
Raising funds	6	1,253	-	1,253	2,459
Charitable activities	7	10,236	895	11,131	13,826
Other	8	330,990	9,600	340,590	285,295
Total		342,479	10,495	352,974	301,580
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	9,558	5,490	15,048	(26,239)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		9,558	5,490	15,048	(26,239)
Other gains and losses					
Net movement in funds		9,558	5,490	15,048	(26,239)
Reconciliation of funds:					
Total funds brought forward		208,453	-	208,453	234,692
Total funds carried forward		218,011	5,490	223,501	208,453

Blue Coat Pre-School Unit & Busy Bees

Balance Sheet

at 31 March 2025

Charity No. 1092513

		2025 £	2024 £
Fixed assets			
Tangible assets	12	37,285	37,084
		<u>37,285</u>	<u>37,084</u>
Current assets			
Stocks	13	502	300
Debtors	14	33,149	8,011
Cash at bank and in hand		158,923	166,745
		<u>192,574</u>	<u>175,056</u>
Creditors: Amount falling due within one year	15	(6,358)	(3,687)
Net current assets		<u>186,216</u>	<u>171,369</u>
Total assets less current liabilities		<u>223,501</u>	<u>208,453</u>
Net assets excluding pension asset or liability		<u>223,501</u>	<u>208,453</u>
Total net assets		<u><u>223,501</u></u>	<u><u>208,453</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		5,490	-
		<u>5,490</u>	<u>-</u>
Unrestricted funds	16		
General funds		218,011	208,453
		<u>218,011</u>	<u>208,453</u>
Total funds		<u><u>223,501</u></u>	<u><u>208,453</u></u>

Approved by the trustees on 20 October 2025

And signed on their behalf by:

J. Stansfield

Trustee

20 October 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, Fittings & Equipment	25% Straight line
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## 2 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Parent Fundraising Group Activity	1,393	1,393	-
	<u>1,393</u>	<u>1,393</u>	<u>-</u>

## 3 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Pre School	34,996	-	34,996	48,184
Busy Bees	132,421	-	132,421	96,958
Nursery Grants	179,499	-	179,499	122,671
Other Grants	-	15,985	15,985	4,168
	<u>346,916</u>	<u>15,985</u>	<u>362,901</u>	<u>271,981</u>

## 4 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank Interest	1,385	1,385	291
	<u>1,385</u>	<u>1,385</u>	<u>291</u>

## 5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Misc Income	-	-	122
Fundraising Income	2,343	2,343	2,947
	<u>2,343</u>	<u>2,343</u>	<u>3,069</u>

6 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising Expenditure	1,253	1,253	2,459
	<u>1,253</u>	<u>1,253</u>	<u>2,459</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Pre School	3,043	-	3,043	4,788
Busy Bees	3,782	-	3,782	4,331
Nursery Grants	609	895	1,504	1,718
<i>Governance costs</i>				
Staff salaries	1,000	-	1,000	1,000
Licenses & memberships	311	-	311	1,039
Independent review	950	-	950	950
Other Governance costs	541	-	541	-
	<u>10,236</u>	<u>895</u>	<u>11,131</u>	<u>13,826</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Employee costs	294,269	9,043	303,312	255,857
Premises costs	10,416	-	10,416	6,880
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	13,094	-	13,094	6,436
General administrative costs	8,797	557	9,354	14,532
Legal and professional costs	4,414	-	4,414	1,590
	<u>330,990</u>	<u>9,600</u>	<u>340,590</u>	<u>285,295</u>

9 Net income/(expenditure) before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	13,094	6,436

## 10 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2025	2024
	Number	Number
Number of trustees paid expenses	2	2
The nature of the reimbursed expenses	Trustee expenses represent amounts or reimbursement of costs paid on behalf of the charity for operational purposes. No benefits were received by any trustee for their involvement with the charity.	
	£	£
Total expenses reimbursed to trustees	731	298

## 11 Staff costs

	2025	2024
Salaries and wages	284,019	240,395
Social security costs	12,032	8,748
Pension costs	4,659	4,025
	<u>300,710</u>	<u>253,168</u>

No employee received emoluments in excess of £60,000.

Esther Beeby is a salaried employee, she also serves as a trustee but is not remunerated for her role as trustee.

## 12 Tangible fixed assets

	Fixtures, Fittings & Equipment £	Total £
Cost or revaluation		
At 1 April 2024	43,908	43,908
Additions	13,295	13,295
At 31 March 2025	<u>57,203</u>	<u>57,203</u>
Depreciation and impairment		
At 1 April 2024	6,824	6,824
Depreciation charge for the year	13,094	13,094
At 31 March 2025	<u>19,918</u>	<u>19,918</u>
Net book values		
At 31 March 2025	<u>37,285</u>	<u>37,285</u>
At 31 March 2024	<u>37,084</u>	<u>37,084</u>

13 Stocks

	2025	2024
	£	£
Raw materials and consumables	502	300
	<u>502</u>	<u>300</u>

14 Debtors

	2025	2024
	£	£
Trade debtors	-	186
Prepayments and accrued income	33,149	7,825
	<u>33,149</u>	<u>8,011</u>

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	3,680	2,587
Other creditors	1,498	-
Accruals	1,180	1,100
	<u>6,358</u>	<u>3,687</u>

## 16 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Disability Access Fund	-	2,514	(1,332)	1,182
Apprenticeship	-	500	(500)	-
First Aid	-	180	(180)	-
EHCP	-	2,256	(1,780)	476
Sufficiency	-	10,535	(6,703)	3,832
<i>Total</i>	<u>-</u>	<u>15,985</u>	<u>(10,495)</u>	<u>5,490</u>
Unrestricted funds:				
General funds	208,453	352,037	(342,479)	218,011
<b>Total funds</b>	<u>208,453</u>	<u>368,022</u>	<u>(352,974)</u>	<u>223,501</u>

## Purposes and restrictions in relation to the funds:

## Restricted funds:

Disability Access Fund	To purchase items beneficial to children who are entitled to receive the grant
Apprenticeship	To cover the cost of an apprentice staff member
First Aid	Towards the cost of staff first aid training
EHCP	Towards the additional costs of supporting Children with complex needs
Sufficiency	Towards the costs of supporting a specific child 1:1

## 17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	37,285	-	37,285
Net current assets	180,726	5,490	186,216
	<u>218,011</u>	<u>5,490</u>	<u>223,501</u>

18 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	166,745	(7,822)	158,923
	<u>166,745</u>	<u>(7,822)</u>	<u>158,923</u>
Net debt	<u>166,745</u>	<u>(7,822)</u>	<u>158,923</u>

# Signatures' technical details

## Signatures

jo@willowaccountancy.co.uk	Fingerprint
20/10/2025, 11:18:22 BST	4fc79d5e64de5635e9deb06c4a55fbc8e316f0ef

## Event log

10.50.10.197	20/10/2025, 11:16:50 BST Signing request created.
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## Summary

Envelope's ID:	8618id57
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Final stamp:	20/10/2025, 11:18:24 BST

Blue Coat Pre-School Unit & Busy Bees  
Independent Examiners Report  
Independent Examiner's Report to the trustees of Blue Coat Pre-School Unit & Busy Bees

I report to the trustees on my examination of the financial statements of Blue Coat Pre-School Unit & Busy Bees for the year ended 31 March 2025.

**Responsibilities and basis of report**  
As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**  
As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CIMA (Chartered Institute of Management Accountants).

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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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.

Mrs Jo Roberts CIMA (Chartered Institute of Management Accountants)  
Willow Accountancy Ltd  
Tortworth Lodge  
Tortworth  
Wotton under Edge  
GL12 8HG  
20 October 2025

Page 7



# Signatures' technical details

## Signatures

jostansfield@bluecoatpreschoolbusybees.co.uk Fingerprint

20/10/2025, 21:22:12 BST

0dd590e310dcb6667d10f0c3c34d053a6f7ede34

Signature

Joanna Stansfield

## Event log

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*Jo Roberts*

signed on 20/10/2025, 11:18:22 BST

Mrs Jo Roberts CIMA (Chartered Institute of  
Management Accountants)

Willow Accountancy Ltd

Tortworth Lodge

Tortworth

Wotton under Edge

GL12 8HG

20 October 2025

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signed on 20/10/2025, 11:18:22 BST

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Management Accountants)

Willow Accountancy Ltd

Tortworth Lodge

Tortworth

Wotton under Edge

GL12 8HG

20 October 2025

Blue Coat Pre-School Unit & Busy Bees  
Statement of Financial Activities  
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	2	1,393	-	1,393	-
Charitable activities	3	346,916	15,985	362,901	271,981
Investments	4	1,385	-	1,385	291
Other	5	2,343	-	2,343	3,069
Total		352,037	15,985	368,022	275,341
Expenditure on:					
Raising funds	6	1,253	-	1,253	2,459
Charitable activities	7	10,236	895	11,131	13,826
Other	8	330,990	9,600	340,590	285,295
Total		342,479	10,495	352,974	301,580
Net gains on investments		-	-	-	-
Net income/(expenditure)	9	9,558	5,490	15,048	(26,239)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		9,558	5,490	15,048	(26,239)
Other gains and losses					
Net movement in funds		9,558	5,490	15,048	(26,239)
Reconciliation of funds:					
Total funds brought forward		208,453	-	208,453	234,692
Total funds carried forward		218,011	5,490	223,501	208,453

Blue Coat Pre-School Unit & Busy Bees

Balance Sheet

at 31 March 2025

Charity No. 1092513

		2025 £	2024 £
Fixed assets			
Tangible assets	12	37,285	37,084
		<u>37,285</u>	<u>37,084</u>
Current assets			
Stocks	13	502	300
Debtors	14	33,149	8,011
Cash at bank and in hand		158,923	166,745
		<u>192,574</u>	<u>175,056</u>
Creditors: Amount falling due within one year	15	(6,358)	(3,687)
Net current assets		<u>186,216</u>	<u>171,369</u>
Total assets less current liabilities		<u>223,501</u>	<u>208,453</u>
Net assets excluding pension asset or liability		<u>223,501</u>	<u>208,453</u>
Total net assets		<u><u>223,501</u></u>	<u><u>208,453</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		5,490	-
		<u>5,490</u>	<u>-</u>
Unrestricted funds	16		
General funds		218,011	208,453
		<u>218,011</u>	<u>208,453</u>
Total funds		<u><u>223,501</u></u>	<u><u>208,453</u></u>

Approved by the trustees on 20 October 2025

And signed on their behalf by:

J. Stansfield

Trustee

20 October 2025

for the year ended 31 March 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, Fittings & Equipment	25% Straight line
--------------------------------	-------------------

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## 2 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Parent Fundraising Group Activity	1,393	1,393	-
	<u>1,393</u>	<u>1,393</u>	<u>-</u>

## 3 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Pre School	34,996	-	34,996	48,184
Busy Bees	132,421	-	132,421	96,958
Nursery Grants	179,499	-	179,499	122,671
Other Grants	-	15,985	15,985	4,168
	<u>346,916</u>	<u>15,985</u>	<u>362,901</u>	<u>271,981</u>

## 4 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank Interest	1,385	1,385	291
	<u>1,385</u>	<u>1,385</u>	<u>291</u>

## 5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Misc Income	-	-	122
Fundraising Income	2,343	2,343	2,947
	<u>2,343</u>	<u>2,343</u>	<u>3,069</u>

6 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising Expenditure	1,253	1,253	2,459
	<u>1,253</u>	<u>1,253</u>	<u>2,459</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Pre School	3,043	-	3,043	4,788
Busy Bees	3,782	-	3,782	4,331
Nursery Grants	609	895	1,504	1,718
<i>Governance costs</i>				
Staff salaries	1,000	-	1,000	1,000
Licenses & memberships	311	-	311	1,039
Independent review	950	-	950	950
Other Governance costs	541	-	541	-
	<u>10,236</u>	<u>895</u>	<u>11,131</u>	<u>13,826</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Employee costs	294,269	9,043	303,312	255,857
Premises costs	10,416	-	10,416	6,880
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	13,094	-	13,094	6,436
General administrative costs	8,797	557	9,354	14,532
Legal and professional costs	4,414	-	4,414	1,590
	<u>330,990</u>	<u>9,600</u>	<u>340,590</u>	<u>285,295</u>

9 Net income/(expenditure) before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	13,094	6,436

## 10 Trustee remuneration and expenses

One or more of the trustees has been paid expenses in the current or prior periods.

	2025	2024
	Number	Number
Number of trustees paid expenses	2	2
The nature of the reimbursed expenses	Trustee expenses represent amounts or reimbursement of costs paid on behalf of the charity for operational purposes. No benefits were received by any trustee for their involvement with the charity.	
	£	£
Total expenses reimbursed to trustees	731	298

## 11 Staff costs

	2025	2024
Salaries and wages	284,019	240,395
Social security costs	12,032	8,748
Pension costs	4,659	4,025
	<u>300,710</u>	<u>253,168</u>

No employee received emoluments in excess of £60,000.

Esther Beeby is a salaried employee, she also serves as a trustee but is not remunerated for her role as trustee.

## 12 Tangible fixed assets

	Fixtures, Fittings & Equipment £	Total £
Cost or revaluation		
At 1 April 2024	43,908	43,908
Additions	13,295	13,295
At 31 March 2025	<u>57,203</u>	<u>57,203</u>
Depreciation and impairment		
At 1 April 2024	6,824	6,824
Depreciation charge for the year	13,094	13,094
At 31 March 2025	<u>19,918</u>	<u>19,918</u>
Net book values		
At 31 March 2025	<u>37,285</u>	<u>37,285</u>
At 31 March 2024	<u>37,084</u>	<u>37,084</u>

13 Stocks

	2025	2024
	£	£
Raw materials and consumables	502	300
	<u>502</u>	<u>300</u>

14 Debtors

	2025	2024
	£	£
Trade debtors	-	186
Prepayments and accrued income	33,149	7,825
	<u>33,149</u>	<u>8,011</u>

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	3,680	2,587
Other creditors	1,498	-
Accruals	1,180	1,100
	<u>6,358</u>	<u>3,687</u>

## 16 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Disability Access Fund	-	2,514	(1,332)	1,182
Apprenticeship	-	500	(500)	-
First Aid	-	180	(180)	-
EHCP	-	2,256	(1,780)	476
Sufficiency	-	10,535	(6,703)	3,832
<i>Total</i>	<u>-</u>	<u>15,985</u>	<u>(10,495)</u>	<u>5,490</u>
Unrestricted funds:				
General funds	208,453	352,037	(342,479)	218,011
<b>Total funds</b>	<u>208,453</u>	<u>368,022</u>	<u>(352,974)</u>	<u>223,501</u>

## Purposes and restrictions in relation to the funds:

## Restricted funds:

Disability Access Fund	To purchase items beneficial to children who are entitled to receive the grant
Apprenticeship	To cover the cost of an apprentice staff member
First Aid	Towards the cost of staff first aid training
EHCP	Towards the additional costs of supporting Children with complex needs
Sufficiency	Towards the costs of supporting a specific child 1:1

## 17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	37,285	-	37,285
Net current assets	180,726	5,490	186,216
	<u>218,011</u>	<u>5,490</u>	<u>223,501</u>

18 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	166,745	(7,822)	158,923
	<u>166,745</u>	<u>(7,822)</u>	<u>158,923</u>
Net debt	<u>166,745</u>	<u>(7,822)</u>	<u>158,923</u>

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Willow Accountancy Ltd  
Tortworth Lodge  
Tortworth  
Wotton under Edge  
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**Signature**

Joanna Stansfield

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As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of CIMA (Chartered Institute of Management Accountants).

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.

*Jo Roberts*

signed on 20/10/2025, 11:18:22 BST

Mrs Jo Roberts CIMA (Chartered Institute of  
Management Accountants)

Willow Accountancy Ltd

Tortworth Lodge

Tortworth

Wotton under Edge

GL12 8HG

20 October 2025

Verification QR Code



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