

THE WILLOWS PRE-SCHOOL, NORTH BRADLEY

England & Wales · Charity number 1099558

Details

Other names NORTH BRADLEY PRE-SCHOOL

Status Registered

Legal form Other

Registered 2003-09-22

Register [View on the Charity Commission register](#)

Contact

Address North Bradley C Of E School
Church Lane
North Bradley
Trowbridge
Wiltshire
BA14 0TA

Phone 01225769489

Email staffwillows@googlemail.com

Website www.thewillowspreschool.org.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY: (A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY. (B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS. (C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school for children aged 2 to 4 inclusive.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£165,046	£162,801	-	-
2024-08-31	£135,429	£133,067	-	-
2023-08-31	£117,925	£122,226	-	-
2022-08-31	£106,339	£100,843	-	-
2021-08-31	£82,099	£85,393	-	-

Trustees

Name	Role	Appointed
Jo-Anne Hulbert		2024-11-06
Kelandie Ann Ash		2024-11-06
Lauren Eades		2024-11-06
Ruth Jones		2022-11-03
Stuart Timothy Stenhouse		2024-11-06

THE WILLOWS PRE-SCHOOL, NORTH BRADLEY

England & Wales - Charity number 1099558

Accounts

The Willows Pre-school
Treasurers Report
For the
Annual General Meeting – 2025

Income and Expenditure in the 2024-2025 financial year

The Year End Income and Expenditure report shows an income over expenditure on pre-school running costs figure of £2,245, slightly less than the previous financial year when the year ended with a surplus of £2,362. Surplus ringfenced ISF and EYPP funding will be carried forward for use to fund activities for the benefit of the children the additional funding was received for. There was no DAF grant funding received within the year.

Fund Raising in the 2024-2025 financial year

Overall a total of £3,089 was raised in the year from which £1,395 was spent on running events, various items of gifts for staff and items of equipment leaving a net surplus of £1,694 in the year which will be added to the ringfenced amounts brought forward from the previous financial year giving a £9,654 fundraising balance to carry forward to the 2025-2026 financial year.

Statement of Assets and Liabilities Report for the 2024-2025 financial year

The Statement of Assets and Liabilities shows the asset figures for the 2024-2025 financial year, compared with the previous financial year.

The pre-school holds assets of £59,760, the majority of which is held in the HSBC Money Manager Account which offers a small amount of interest. All of these funds are held in contingency or are ringfenced as referenced, leaving a shortfall on the unreserved amount to carry forward for the 2025-2026 financial year of minus £16,880

Contingency amounts

Certain amounts are held to for loss of income, staff redundancy liability and unforeseen building repair amount to £65,302. In addition ringfenced amounts have been held in reserve to be carried forward to the following financial year, e.g. Fundraising balances, bringing the contingency total to £76,640.

Finance projections for 2025-2026

Current projections indicate a potential £2,200+ surplus for the 2025-2026 financial year to end August 2026. This takes into account current known uptake of additional hours throughout the academic year, which by the summer term the majority of sessions are close to or at full capacity, therefore, there is little room for increased income. These projections are based on staffing levels as currently allocated and any surplus will vary dependent on additional hours paid to staff.

The Willows Pre School (Charity Number 1099558)
Receipts and Payments Account
For the year ended 31 August 2025

		2024-2025			2023-2024		
		£	£	£	£	£	£
Receipts							
Childcare income	Fees Received	13,549			20,426		
	WC Grant Funding	142,634			107,620		
	EYPP	317			0		
	ISF Income	1800			2340		
	DAF Income	0			0		
	Registration Administration charge	500	158,800		525	130,911	
Other income	School Dinner Income	665			662		
	Snack Income	2215			1495		
	Sundry Income	0			0		
	Free school meal income	175			165		
	Trip Income	48			30		
	Investment Income	0	3103		0	2352	
Fundraising	Fundraising		3,089			2,130	
	Uniform/clothing income		54			38	
	Donations received		0			1	
			165,046			135431	
	Rounding adjustment		0			-2	
TOTAL RECEIPTS				165,046			135429
Payments							
Running	Accountancy Fees	4238			4074		
	Advertising and Promotion	107			0		
	Clothing & Uniforms	777			359		
	Consumables	3054			2987		
	Free school meal spend	55			165		
	DAF spend	0			0		
	Equipment	0			646		
	Equipment Maintenance & Repairs	20			26		
	EYPP Spend	0			0		
	Food, Drink & Refreshments (Staff)	68			28		
	Fundraising Spend	1395			2997		
	Insurance	668			0		
	ISF spend	1641			2340		
	webhosting	128			85		
	Lease payments	3215			1213		
	School room rent	2498			1953		
	Light & Heat	1750			1275		
	Office Equipment	98			0		
	Property Maintenance & Repairs	7003			977		
	Grounds Maintenance	52			119		
	Property Rates	479			479		
	Postage	0			0		
	Refuse Collection	1062			885		
	School dinners	393			662		
	Snack spend	1706			1495		
	Software and Licences	193			102		
	Subscriptions & Membership Fees	886			85		
	Sundry Expenses	0			0		
	Telephone, Fax & Broadband	708			773		
	Toys, Art & Play Equipment	533			620		
	Trips & Entrance Charges	73			27		
	Water Rates	394			820		
	Bad debts written off	4			0		
	Bank charges	61			68		
	Administration costs		33,259		0	25,260	
Staffing	Wages & Salaries	124,352.00			103,695.00		
	Staff Training & Welfare	2473			2414		
	Mileage	57			0		
	Pensions - Employer's contributions	1893			1495		
	Employer's NIC	447					
	DBS checks	318.00			202.00		
	External Practitioners	0	129,540.00		0	107806	
			162,799			133,066	
	Rounding adjustments		2			1	
TOTAL PAYMENTS				162,801			133067
SURPLUS INCOME OVER EXPENDITURE				2,245			2362

The Willows Pre School (Charity Number 1099558)
Statement of Assets and Liabilities
For the year ended 31 August 2025

		2024-2025			2023-2024		
		£	£	£	£	£	£
Current Assets							
Bank	HSBC Community Account		56,712			6,720	
	HSBC Money Manager Account		3,836			50,712	
	Petty Cash held		60			601	
				60,608			58,033
Debtors			668			543	
Less Creditors	other creditors		1,516			1,061	
				-848.00			-518.00
rounding adjustments				0			0
Net assets				59,760			57,515
Total Funds	Accumulated Reserves bf		57,515			55,153	
	Net profit/(loss)		2,245			2,362	
	Year end adjustment		0			0	
Total funds				59,760			57,515
Held as	Reserved						
	ISF	bf	0			0	
		Income over spend	1132			0	
		cf		1,132			0
	EYPP	bf	255			255	
		Income over spend	297			0	
		cf		552			255
	DAF	bf	0			0	
		Income over spend	0			0	
		cf		0			0
	Fundraising	bf	7,960			8,827	
		Income over spend	1,694			-867	
		cf		9,654			7,960
Reserved contingency							
	Closure Costs:-						
	Redundancy and notice		22,287			15,882	
	Building Disposal		20,000			20,000	
	Grant/fee reimbursement		13,015			10,671	
	Unforeseen building repair contingency		10,000			10,000	
				76,640			64,767
Unreserved							
				-16,880			-7,252
				59,760			57,515

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Willows Pre-school

On accounts for the year
ended

31st August 2025

Charity no
(if any)

1099558

Set out on pages

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

4/12/2025

Name:

Pamela J Turner

Relevant professional qualification(s) or body (if any):

--

Address:

1, STONELEA, TROWBRIDGE ROAD, HILPERTON,
WILTSHIRE BA 14 7QQ

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

THE WILLOWS PRE-SCHOOL, NORTH BRADLEY

England & Wales - Charity number 1099558

Accounts

The Willows Pre-school
Treasurers Report
For the
Annual General Meeting – 2024

Income and Expenditure in the 2023-2024 financial year

The Year End Income and Expenditure report shows an income over expenditure on pre-school running costs figure of £2,362, an improvement on the previous financial year when the year ended with a deficit of minus £4,301. Surplus ringfenced EYPP funding has been carried forward for use to fund activities for the benefit of the children the additional funding was received for. All ISF income has been fully utilised in the financial year. There was no DAF grant funding received within the year.

Fund Raising in the 2023-2024 financial year

Overall a total of £2,130 was raised from which £2,997 was spent on running events, various items of gifts for staff and items of equipment leaving a net deficit of £867 in the year which will be offset against the ringfenced amounts brought forward from the previous financial year giving a £7,960 fundraising balance to carry forward to the 2024-2025 financial year.

Statement of Assets and Liabilities Report for the 2023-2024 financial year

The Statement of Assets and Liabilities shows the asset figures for the 2023-2024 financial year, compared with the previous financial year.

The pre-school holds assets of £57,515, the majority of which is held in the HSBC Money Manager Account which offers a small amount of interest. All of these funds are held in contingency or are ringfenced as referenced, leaving a shortfall on the unreserved amount to carry forward for the 2024-2025 financial year of minus £7,252.

Contingency amounts

Certain amounts are held to for loss of income, staff redundancy liability and unforeseen building repair amount to £56,552. In addition ringfenced amounts have been held in reserve to be carried forward to the following financial year, e.g. Fundraising balances, bringing the contingency total to £64,767.

Finance projections for 2024-2025

Current projections indicate a potential £7,300+ surplus for the 2024-2025 financial year to end August 2025. This takes into account current known uptake of additional hours throughout the academic year, which by the summer term the majority of sessions are close to or at full capacity, therefore, there is little room for increased income. These projections are based on staffing levels as currently allocated and any surplus will vary dependent on additional hours paid to staff.

The Willows Pre School (Charity Number 1099558)
Receipts and Payments Account
For the year ended 31 August 2024

		2023-2024			2022-2023		
		£	£	£	£	£	£
Receipts							
Childcare income	Fees Received	20,426			27,876		
	WC Grant Funding	107,620			83,288		
	EYPP	0			225		
	ISF Income	2340			0		
	DAF Income	0			0		
	Non refundable Registration fee	525	130,911		450	111,839	
Other income	School Dinner Income	662			268		
	Snack Income	1495			1671		
	Sundry Income	0			0		
	Free school meal income	165			185		
	PPE Income	0			0		
	Trip Income	30			33		
	Investment Income	0	2352		344	2501	
Fundraising	Fundraising	2,130			3,540		
	Uniform/clothing income	38			45		
	Donations received	0	2,168		0	3,585	
			135,431			117,925	
	Rounding adjustment		-2				
TOTAL RECEIPTS				135,429			117,925
Payments							
Running	Accountancy Fees	4074			3722		
	Advertising and Promotion	0			80		
	Clothing & Uniforms	359			649		
	Consumables	2987			4179		
	Free school meal spend	165			165		
	PPE spend	0			0		
	DAF spend	0			0		
	Equipment	646					
	Equipment Maintenance & Repairs	26			228		
	EYPP Spend	0			162		
	Food, Drink & Refreshments (Staff)	28			57		
	Fundraising Expenses	2997			809		
	Insurance	0			623		
	ISF spend	2340			0		
	webhosting	85			85		
	Lease payments	1213			3297		
	School room rent	1953			1008		
	Light & Heat	1275			1412		
	Office Equipment	0			1209		
	Property Maintenance & Repairs	977			2739		
	Grounds Maintenance	119			52		
	Property Rates	479			757		
	Postage	0			2		
	Refuse Collection	885			957		
	Cleaning	0			0		
	School dinners	662			100		
	Snack spend	1495			1444		
	Software and Licences	102			32		
	Stationery & Printing	0			0		
	Subscriptions & Membership Fees	85			203		
	Sundry Expenses	0			0		
	Telephone, Fax & Broadband	773			700		
	Toys, Art & Play Equipment	620			174		
	Trips & Entrance Charges	27			295		
	Water Rates	820			353		
	Bad debts written off	0			0		
	Bank charges	68			68		
	Administration costs	0	25260		0	25561	
Staffing	Wages & Salaries	103,695			94,521		
	Staff Training & Welfare	2414			500		
	Motor Expenses	0			29		
	Pensions - Employer's contributions	1495			1164		
	DBS checks	202			445		
	External Practitioners	0	107,806		0	96,659	
			133,066			122,220	
	Rounding adjustments		1			6	
TOTAL PAYMENTS				133,067			122,226
SURPLUS INCOME OVER EXPENDITURE				2,362			-4,301

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

The Willows Pre-school

On accounts for the year
ended

31st August 2024

Charity no
(if any)

1099558

Set out on pages

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

3/12/2024

Name:

Pamela J Turner

Relevant professional qualification(s) or body (if any):

--

Address:

1 STONELEA
HILPERTON
WILTSHIRE

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying most of the page. It is intended for the user to provide details as instructed in the text above it.

THE WILLOWS PRE-SCHOOL, NORTH BRADLEY

England & Wales - Charity number 1099558

Accounts

The Willows Pre-school
Treasurers Report
For the
Annual General Meeting – 2023

Income and Expenditure in the 2022-2023 financial year

The Year End Income and Expenditure report shows an income over expenditure deficit on pre-school running costs figure of minus £4,301. Surplus ringfenced EYPP funding has been carried forward for use to fund activities for the benefit of the children the additional funding was received for. There was no ISF and DAF grant funding received within the year.

Fund Raising in the 2022-2023 financial year

Overall a total of £3,585 was raised from which £809 was spent on running events, various items of gifts for staff and items of equipment leaving a net amount of £2,776 in the year which will be added to ringfenced amounts brought forward from the previous financial year giving a £8,827 fundraising balance to carry forward to the 2023-2024 financial year.

Statement of Assets and Liabilities Report for the 2022-2023 financial year

The Statement of Assets and Liabilities shows the asset figures for the 2022-2023 financial year, compared with the previous financial year.

The pre-school holds assets of £55153, reduced by the deficit in running costs, the majority of which is held in the HSBC Money manager Account which offers a small amount of interest. All of these funds are held in contingency or are ringfenced as referenced, leaving a shortfall on the unreserved amount to carry forward for the 2023-2024 financial year of minus £9,047.

Contingency amounts

Certain amounts are held to for loss of income, staff redundancy liability and unforeseen building repair amount to £55,118. In addition ringfenced amounts have been held in reserve to be carried forward to the following financial year, e.g. Fundraising balances, ringing the contingency total to £64,200.

Finance projections for 2023-2024

Current projections indicate a potential £6,600+ surplus for the 2023-2024 financial year to end August 2024. This takes into account current known uptake of additional hours throughout the academic year, which by the summer term the majority of sessions are close to full capacity, therefore, there is little room for increased income. These projections are based on staffing levels as currently allocated and any surplus will vary dependent on additional hours paid to staff.

The Willows Pre School (Charity Number 1099558)
Receipts and Payments Account
For the year ended 31 August 2023

		2022-2023			2021-2022		
		£	£	£	£	£	£
Receipts							
Childcare income	Fees Received	27,876			18,628		
	WC Grant Funding	83,288			77,207		
	EYPP	225			262		
	ISF Income	0			3800		
	DAF Income	0			615		
	Non refundable Registration fee	450	111,839		700	101,212	
Other income	School Dinner Income	268			395		
	Snack Income	1671			998		
	Sundry Income	0			0		
	Free school meal income	185			0		
	PPE Income	0			1000		
	Trip Income	33			0		
	Investment Income	344	2501		12	2405	
Fundraising	Fundraising	3,540			2,685		
	Uniform/clothing income	45			28		
	Donations received	0	3,585		9	2,722	
			117,925			106,339	
	Rounding adjustment						
TOTAL RECEIPTS			117,925			106,339	
Payments							
Running	Accountancy Fees	3722			3506		
	Advertising and Promotion	80					
	Clothing & Uniforms	649			168		
	Consumables	4179			3832		
	Free school meal spend	165					
	PPE spend	0			56		
	DAF spend	0			1230		
	Equipment Maintenance & Repairs	228			984		
	EYPP Spend	162			70		
	Food, Drink & Refreshments (Staff)	57			33		
	Fundraising Expenses	809			582		
	Insurance	623			0		
	ISF spend	0			3800		
	webhosting	85			85		
	Lease payments	3297			963		
	School room rent	1008					
	Light & Heat	1412			906		
	Office Equipment	1209			0		
	Property Maintenance & Repairs	2739			2074		
	Grounds Maintenance	52			96		
	Property Rates	757			267		
	Postage	2			6		
	Refuse Collection	957			1413		
	Cleaning	0			497		
	School dinners	100			375		
	Snack spend	1444			827		
	Software and Licences	32			0		
	Stationery & Printing	0			7		
	Subscriptions & Membership Fees	203			187		
	Sundry Expenses	0			0		
	Telephone, Fax & Broadband	700			652		
	Toys, Art & Play Equipment	174			730		
	Trips & Entrance Charges	295			747		
	Water Rates	353			298		
	Bad debts written off	0			0		
	Bank charges	68			49		
	Administration costs	0	25561		12	24452	
Staffing	Wages & Salaries	94,521			75,120		
	Staff Training & Welfare	500			395		
	Motor Expenses	29			0		
	Pensions - Employer's contributions	1164			798		
	DBS checks	445			78		
	External Practitioners	0	96,659		0	76,391	
			122,220			100,843	
	Rounding adjustments		6				
TOTAL PAYMENTS			122,226			100,843	
SURPLUS INCOME OVER EXPENDITURE			-4,301			5,496	

The Willows Pre School (Charity Number 1099558)
Statement of Assets and Liabilities
For the year ended 31 August 2023

		2022-2023		2021-2022	
		£	£	£	£
Current Assets					
Bank	HSBC Community Account	5,251		8,490	
	HSBC Money Manager Account	50,712		50,369	
	Petty Cash held	260		332	
			56,223		59,191
Debtors		0		473	
Less Creditors	other creditors	1,070		210	
			-1,070.00		263.00
rounding adjustments			0		0
Net assets			55,153		59,454
Total Funds					
Total Funds	Accumulated Reserves bf	59,454		53,933	
	Net profit/(loss)	-4,301		5,496	
	Year end adjustment	0		25	
Total funds			55,153		59,454
Held as					
	Reserved				
	ISF	0		0	
	EYPP	255		192	
	DAF	0		0	
	Fundraising	8,827		6,051	
	Reserved contingency				
	Closure Costs:-				
	Redundancy and notice	15,854		12,938	
	Building Disposal	20,000		20,000	
	Grant/fee reimbursement	9,264		6,866	
	Unforeseen building repair contingency	10,000		10,000	
			64,200		56,047
	Unreserved		-9,047		3,407
			55,153		59,454



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Willows Pre-school

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1099558

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2023**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

21/1/2024

Name:

P J Turner

Relevant professional
qualification(s) or body

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE WILLOWS PRE-SCHOOL, NORTH BRADLEY

England & Wales - Charity number 1099558

Accounts

The Willows Pre-school
Treasurers Report
For the
Annual General Meeting – 2022

Income and Expenditure in the 2021-2022 financial year

The Year End Income and Expenditure report shows an income over expenditure surplus on pre-school running costs figure of £5,496. Surplus ringfenced EYPP funding has been carried forward for use to fund activities for the benefit of the children the additional funding was received for. The majority of additional ISF and DAF grant funding received within the year was utilised for additional staffing to the benefit of the children the grants were received for.

Fund Raising in the 2021-2022 financial year

Overall a total of £2,685 was raised from which £582 was spent on running events, various items of gifts for staff and items of equipment leaving a net amount of £2,103 in the year which will be added to ringfenced amounts brought forward from the previous financial year giving a £6,051 fundraising balance to carry forward to the 2022-2023 financial year.

Balance Sheet Report for the 2021-2022 financial year

The Statement of Assets and Liabilities shows the asset figures for the 2021-2022 financial year, compared with the previous financial year.

The pre-school holds assets of £59,454, the majority of which is held in the HSBC Money manager Account which offers a small amount of interest. The majority of these funds are held in contingency or are ringfenced as referenced, leaving an unreserved fund brought forward for the 2022-2023 financial year of £3,407.

Contingency amounts

Certain amounts are held to for loss of income, staff redundancy liability and unforeseen building repair amount to £49,804. In addition ringfenced amounts have been held in reserve to be carried forward to the following financial year, e.g. Fundraising balances and EYPP.

Finance projections for 2022-2023

Current projections indicate a potential £5,000+ surplus for the 2022-2023 financial year to end August 2023. This takes into account current known uptake of additional hours throughout the academic year and for the majority of sessions the setting is already at by the end of the year, therefore, there is little room for increased income. These projections are based on staffing levels as currently allocated and any surplus will vary dependent on additional hours paid to staff.

The Willows Pre School (Charity Number 1099558)
Receipts and Payments Account
For the year ended 31 August 2022

		2021-2022			2020-2021		
		£	£	£	£	£	£
Receipts							
Childcare income	Fees Received	18,628			12,947		
	WC Grant Funding	77,207			62,415		
	EYPP	262			240		
	ISF Income	3800			900		
	DAF Income	615			615		
	Non refundable Registration fee	700	101,212		625	77,742	
Other income	School Dinner Income	395			5		
	Snack Income	998			666		
	Sundry Income	0			0		
	PPE income	1000			1800		
	Investment Income	12	2405		0	2471	
Fundraising	Fundraising	2,685			1,834		
	Clothing Sales	28			52		
	Donations received	9	2,722		0	1,886	
			106,339			82,099	
	Rounding adjustment						
TOTAL RECEIPTS				106,339			82,099
Payments							
Running	Accountancy Fees	3506			3268		
	Clothing & Uniforms	168			238		
	Consumables	3832			2366		
	PPE spend	56			187		
	DAF spend	1230			0		
	Equipment Maintenance & Repairs	984			637		
	EYPP Spend	70			240		
	Food, Drink & Refreshments (Staff)	33			32		
	Fundraising Expenses	582			1007		
	Insurance	0			623		
	ISF spend	3800			900		
	IT	85			70		
	Lease payments	963			838		
	Light & Heat	906			245		
	Office Equipment	0			60		
	Property Maintenance & Repairs	2074			1293		
	Grounds Maintenance	96			73		
	Property Rates	267			153		
	Postage	6			2		
	Refuse Collection	1413			722		
	Cleaning	497			135		
	School dinners	375			0		
	Snack spend	827			598		
	Software and Licences	0			70		
	Stationery & Printing	7			59		
	Subscriptions & Membership Fees	187			200		
	Sundry Expenses	0			0		
	Telephone, Fax & Broadband	652			601		
	Toys, Art & Play Equipment	730			242		
	Trips & Entrance Charges	747			0		
	Water Rates	298			268		
	Bad debts written off	0			582		
	Bank charges	49			0		
	Administration costs	12	24452		0	15709	
Staffing	Wages & Salaries	75,120			67,324		
	Staff Training & Welfare	395			1260		
	Mileage	0			0		
	Pensions - Employer's contributions	798			648		
	DBS checks	78			452		
	External Practitioners	0	76,391		0	69,684	
			100,843			85,393	
	Rounding adjustments						
TOTAL PAYMENTS				100,843			85,393
SURPLUS INCOME OVER EXPENDITURE				5,496			-3,294

The Willows Pre School (Charity Number 1099558)
Statement of Assets and Liabilities
As at 31 August 2022

		2021-2022		2020-2021	
		£	£	£	£
Current Assets					
Bank	HSBC Community Account	8,490		3,460	
	HSBC Money Manager Account	50,369		50,354	
	Petty Cash held	332		325	
			59,191		54,139
Debtors		473		92	
Less Creditors	other creditors	210		294	
			263.00		-202.00
rounding adjustments			0		-4
Net assets			59,454		53,933
Total Funds	Accumulated Reserves bf	53,933		57,227	
	Net profit/(loss)	5,496		-3,294	
	Year end adjustment	25			
Total funds			59,454		53,933
Held as	Reserved				
	ISF	0		0	
	EYPP	192		0	
	DAF	0		615	
	PPE			1,613	
	Fundraising	6,051		3,911	
	Reserved contingency				
	Closure Costs:-				
	Redundancy and notice	12,938		14,753	
	Building Disposal	20,000		15,000	
	Grant/fee reimbursement	6,866		6,280	
	Unforeseen building repair contingency	10,000		10,000	
			56,047		52,172
	Unreserved		3,407		1,761
			59,454		53,933



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
The Willows Pre-school

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1099558

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2022**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

20/11/2022

Name:

P J Turner

Relevant professional
qualification(s) or body

(if any):

Address: 1 Stonelea, Trowbridge Road, Hilperton, Wiltshire BA14 7QQ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE WILLOWS PRE-SCHOOL, NORTH BRADLEY

England & Wales - Charity number 1099558

Accounts

The Willows Pre-school
Treasurers Report
For the
Annual General Meeting – 2021

Income and Expenditure in the 2020-2021 financial year

The Year End monitoring report shows an expenditure over income deficit on pre-school running costs figure of minus £5807. In addition to this are ring fenced surplus amounts giving an overall expenditure over income deficit figure of minus £3294. The deficit figure was not unexpected, given the circumstances that the pre-school was working under, and has been financed from contingency funds.

Fund Raising in the 2020-2021 financial year

Overall a total of £1,834 was raised from which £1007 was spent on running events, various items of gifts for staff and items of equipment leaving a net amount of £827 in the year which will be added to ringfenced amounts brought forward from the previous financial year giving a £3911 fundraising balance to carry forward to the 2021-2022 financial year.

Balance Sheet Report for the 2020-2021 financial year

The Statement of Assets and Liabilities shows the asset figures for the 2020-2021 financial year, compared with the previous financial year.

The pre-school holds assets of £53,933, the majority of which is held in the HSBC Money manager Account which offers a small amount of interest. The majority of these funds are held in contingency or are ringfenced as referenced, leaving an unreserved fund brought forward for the 2021-2022 financial year of £4,575.

Contingency amounts

Certain amounts are held to for loss of income, staff redundancy liability and unforeseen building repair amount to £43,000. In addition certain amounts have been held in reserve to be carried forward to the following financial year, e.g. Fundraising balances, DAF and PPE funding (PPE funding was allocated by WC for the purchase of items relating to covid protection and have been carried forward for ongoing purchases.

The Willows Pre School (Charity Number 1099558)
Receipts and Payments Account
For the year ended 31 August 2021

		2020-2021			2019-2020		
		£	£	£	£	£	£
Receipts							
Childcare income	Fees Received	12,947			10,251		
	WC Grant Funding	62,415			71,448		
	EYPP	240			-494		
	ISF Income	900			0		
	DAF Income	615			-694		
	Non refundable Registration fee	625	77,742		125	80,636	
Other income	School Dinner Income	5			217		
	Snack Income	666			222		
	CJRS furlough income	0			1685		
	Sundry Income	0			0		
	PPE income	1800					
	Investment Income	0	2471		88	2212	
Fundraising	Fundraising	1,834			1,204		
	Clothing Sales	52			6		
	Donations received	0	1,886		0	1,210	
			82,099			84,058	
	Rounding adjustment						
TOTAL RECEIPTS				82,099			84,058
Payments							
Running	Accountancy Fees	3268			3557		
	Clothing & Uniforms	238			405		
	Consumables	2366			2008		
	PPE spend	187			0		
	DAF spend	0			0		
	Entertaining	0			0		
	Equipment Maintenance & Repairs	637			218		
	EYPP Spend	240			0		
	Food, Drink & Refreshments (Staff)	32			0		
	Fundraising Expenses	1007			428		
	Insurance	623			611		
	ISF spend	900			-799		
	IT	70			0		
	Lease payments	838			1200		
	Light & Heat	245			1441		
	Office Equipment	60			0		
	Property Maintenance & Repairs	1293			1875		
	Grounds Maintenance	73			94		
	Property Rates	153			260		
	Postage	2			0		
	Refuse Collection	722			448		
	Cleaning	135			0		
	School dinners	0			188		
	Snack spend	598			374		
	Software and Licences	70			520		
	Stationery & Printing	59			6		
	Subscriptions & Membership Fees	200			200		
	Sundry Expenses	0			0		
	Telephone, Fax & Broadband	601			636		
	Toys, Art & Play Equipment	242			39		
	Trips & Entrance Charges	0			0		
	Water Rates	268			201		
	Bad debts written off	582			20		
	Bank charges	0			0		
	Wiltshire Council Overpayment of Grant	0	15709		0	13930	
Staffing	Wages & Salaries	67,324			66,752		
	Staff Training & Welfare	1260			209		
	Mileage	0			0		
	Pensions - Employer's contributions	648			532		
	DBS checks	452			48		
	External Practitioners	0	69,684		0	67,541	
			85,393			81,471	
	Rounding adjustments						
TOTAL PAYMENTS				85,393			81,471
SURPLUS INCOME OVER EXPENDITURE				-3,294			2,587

The Willows Pre School (Charity Number 10995558)
Statement of Assets and Liabilities
As at 31 August 2021

	2020-2021	2019-2020
	£	£
Current Assets		
Bank		
HSBC Community Account	3,460	3,280
HSBC Money Manager Account	50,354	53,349
Petty Cash held	325	125
Petty Cash (HSBC Bank) Account closed	0	0
	54,139	56,754
Debtors	92	581
Less Creditors	294	109
other creditors		0
rounding adjustments	-202.00	472.00
Net assets	53,933	57,227
	-4	1
Total Funds	53,933	57,227
Accumulated Reserves bf	57,227	54,640
Adjustment for prior year creditors figure	0	0
Net profit/(loss)	-3,294	2,587
Total funds	53,933	57,227
Held as		
Reserved		
ISF	0	0
EYPP	0	0
DAF	615	0
PPE	1,613	0
Fundraising	3,911	3,084
Reserved contingency		
Closure Costs:-		
Redundancy and notice	11,939	9,669
Building Disposal	15,000	15,000
Grant/fee reimbursement	6,280	6,808
Unforeseen building repair contingency	10,000	10,000
	49,358	44,561
Unreserved	4,575	12,666
	53,933	57,227



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
The Willows Pre-school

**On accounts for the year
ended**

31st August 2021

**Charity no
(if any) 1099558**

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2020**.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts 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**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

20/10/2021

Name:

P J Turner

**Relevant professional
qualification(s) or body**

(if any):

--

Address:

1 Stonelea, Trowbridge Road, Hilperton, Wiltshire BA14 7QQ

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Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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