

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
for the year ended 31 August 2025

Deddington Partnership Foundation Stage Unit  
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For the year ended 31 August 2025

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Deddington Partnership Foundation Stage Unit  
Report of the Trustees  
For the year ended 31 August 2025

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for year ended 31 August 2025. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

Over the 2024/25 academic year we had 49 (2023/24 : 55) children aged between 2 and 4. Children attended the setting between 1/2 day and 5 days a week.

## **FINANCIAL REVIEW**

The charity recorded a surplus of £48,394 in the year (2024 : deficit of £806). At 31 August 2025 it had reserves of £162,791.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a memorandum of association dated 12 August 2003.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon.

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2025

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Nicola Halton  
Shrene Saleh-Gillett  
Samantha Brown  
Katrina Murray-Hundley  
Suzanne Owen  
Rachel O'Connell

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon.  
OX17 3PF

Approved by the board of Trustees and signed on its behalf by:

Shrene Saleh-Gillett

Date 21November 2025

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2025

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

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiners statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon.  
OX17 3PF

Date 21 November 2025

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities  
For the year ended 31 August 2025

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income from:</b>					
Donations	2	-	-	-	50
Charitable activities	3	326,338	-	326,338	274,281
Other trading activities	4	4,347	-	4,347	5,472
<b>Total</b>		<b>330,685</b>	<b>-</b>	<b>330,685</b>	<b>279,803</b>
<b>Expenditure on:</b>					
Charitable activities	6	(282,291)	-	(282,291)	(280,609)
<b>Total</b>		<b>(282,291)</b>	<b>-</b>	<b>(282,291)</b>	<b>(280,609)</b>
<b>Net surplus/(deficit) for year</b>		<b>48,394</b>	<b>-</b>	<b>48,394</b>	<b>(806)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		80,397	34,000	114,397	115,203
<b>Total funds carried forward</b>		<b>128,791</b>	<b>34,000</b>	<b>162,791</b>	<b>114,397</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
For the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>Fixed assets</b>	7	1,547	-	1,547	1,742
<b>Current assets</b>					
Debtors	8	13,525	-	13,525	4,034
Cash at bank and in hand		115,876	34,000	149,876	113,544
		<b>129,401</b>	<b>34,000</b>	<b>163,401</b>	<b>117,578</b>
<b>Creditors due within one year</b>	9	(2,157)	-	(2,157)	(4,923)
<b>Net current assets</b>		127,244	34,000	161,244	112,655
<b>Total assets less current liabilities</b>		128,791	34,000	162,791	114,397
<b>Net assets</b>		<b>128,791</b>	<b>34,000</b>	<b>162,791</b>	<b>114,397</b>
<b>Total funds</b>	10	<b>128,791</b>	<b>34,000</b>	<b>162,791</b>	<b>114,397</b>

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

The members have not required the company to obtain an audit of its records for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Shrene Saleh-Gillett

Date 21 November 2025

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements  
For the year ended 31 August 2025

## **1. Accounting policies**

### **Basis of accounting**

The financial statements have been prepared under the historic convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015)' and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### **Statement of cash flows**

The trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

### **Funds**

The has two funds:

Unrestricted fund - to meet the aims of the charity

Restricted fund - an appeal in 2011/12 raised £34,000 which will be used to replace the existing portakabin building.

### **Incoming resources**

All incoming resources are included in the statement of financial activities if the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

### **Resources expended**

Liabilities are recognised as expenses when there is a legal or constructive obligation committing the charity to the expenditure.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis : 3 - 5 years.



Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**2. Income from donations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	-	50
	<u>-</u>	<u>50</u>

**3. Income from charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Nursery education funding	236,630	196,545
Fees	84,724	72,606
Holiday club	4,984	5,130
	<u><b>326,338</b></u>	<u><b>274,281</b></u>

**4. Income from other activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Government grants	1,335	780
Fundraising	3,012	4,692
	<u><b>4,347</b></u>	<u><b>5,472</b></u>

**5. Costs of charitable activities by fund type**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Salaries, employer NIC and pensions	249,346	242,706
Support costs	32,945	37,903
	<u><b>282,291</b></u>	<u><b>280,609</b></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**6. Analysis of support costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Utilities	4,198	5,482
Sundry expenses	564	719
Insurance	2,056	1,392
Resources	8,696	11,798
Cleaning consumables	1,037	1,013
Repairs & maintenance	2,087	3,611
Subscriptions	4,452	4,295
Accountancy	600	600
Rent	5,408	5,560
Advertising	-	200
Training	1,498	1,517
Winter grant	1,875	1,605
Donations	20	42
Depreciation	454	69
	<b><u>32,945</u></b>	<b><u>37,903</u></b>

Support costs includes £600 due to the independent examiner for the examination of the 2025 accounts.

**7. Tangible fixed assets**

	<b>Plant and equipment £</b>
<b>Cost</b>	
At 1 September 2024	8,693
Additions	259
At 31 August 2025	<b><u>8,952</u></b>
<b>Depreciation</b>	
At 1 September 2024	6,951
Charge for year	454
At 31 August 2025	<b><u>7,405</u></b>
<b>Net book values</b>	
At 31 August 2025	<b><u>1,547</u></b>
At 31 August 2024	<b><u>1,742</u></b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

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**1,742**

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Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**8. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	12,177	3,326
Prepayments	1,348	708
	<u><b>13,525</b></u>	<u><b>4,034</b></u>

**9. Creditors due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,557	4,323
Accruals	600	600
	<u><b>2,157</b></u>	<u><b>4,923</b></u>

**10. Movement in funds**

	<b>Balance at 01/09/2024 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31/08/2025 £</b>
Unrestricted funds	80,397	330,685	(282,291)	128,791
Restricted funds	34,000	-	-	34,000
	<u><b>114,397</b></u>	<u><b>330,685</b></u>	<u><b>(282,291)</b></u>	<u><b>162,791</b></u>

Prior year

	<b>Balance at 01/09/2023 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31/08/2024 £</b>
Unrestricted funds	81,203	279,803	(280,609)	80,397
Restricted funds	34,000	-	-	34,000
	<u><b>115,203</b></u>	<u><b>279,803</b></u>	<u><b>(280,609)</b></u>	<u><b>114,397</b></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**11. Analysis of net assets between funds**

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Net assets £</b>
Unrestricted funds	1,547	127,244	128,791
Restricted funds	-	34,000	34,000
	<b>1,547</b>	<b>161,244</b>	<b>162,791</b>

Prior year

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Net assets £</b>
Unrestricted funds	1,742	78,655	80,397
Restricted funds	-	34,000	34,000
	<b>1,742</b>	<b>112,655</b>	<b>114,397</b>