

**Intake Pre-school**  
**(Charity Number 1107400)**  
**(Company Ltd by Guarantee Number 05235498)**  
  
**Financial Statements**  
**for the year ended 31 August 2025**

<b>Contents</b>	<b>Page</b>
Legal and administrative information	2
Trustees' report	3-4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8-10

## **Intake Pre-school**

### **Legal and administrative information**

#### **Trustees**

Rebecca Horrabin  
Jessica Baxter  
Emily Brownell  
Daniel White

#### **Registered Office**

Intake Pre-School  
Sharrard Drive  
Sheffield  
S12 2FB

#### **Company number**

05235498

#### **Registered Charity number**

1107400

#### **Independent Examiner**

Craig Williamson  
White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

#### **Bank**

Unity Trust Bank  
Nine Brindleyplace  
Birmingham  
B1 2HB

## **Intake Pre-school Trustees' report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 August 2025.

### **Structure, governance and management**

The Charity is operated under the rules of its Memorandum and Articles of Association.

It is a private company limited by guarantee and was incorporated on 20 September 2004. It is also a charity, and was registered 22 December 2004.

Overall management is the responsibility of the trustees who are elected and co-opted under the terms of the memorandum and articles. Day to day project activity is managed and carried out by paid staff.

New trustees are appointed by majority decision of the board. In doing so, the board seeks to ensure that an appropriate level of parent representation on the board is maintained.

### **Objectives and activities**

These are to enhance the development and education of children under statutory school age by:

- offering appropriate play, education and care facilities
- encouraging the study of the needs of such children, and
- instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance

The company provides sessional care in accordance with Ofsted regulations, delivered under the direction of qualified and experienced staff.

In setting out the basic ground rules for admissions and activities, the directors have had regard to the Charity Commission's guidance on Public Benefit.

### **Achievements and performance**

2025 was another very good year for the preschool. The preschool is operating at full capacity and demand remains strong, with many sessions for the upcoming academic year already fully booked. The quality of care and education provided to our children remains our key priority and we continue to invest to improve the experience of our pupils. Inflationary pressures have continued to impact the charity this year, but our careful management has allowed us to keep our prices as low as possible. The balance sheet remains strong with no external financial liabilities.

## **Intake Pre-school**

### **Trustees' report**

#### **Financial review**

During the year, the charity generated net outgoing resources of £31,735 (2024: incoming £23,526). Total funds carried forward were £451,355 (2024: £483,090).

#### **Reserves policy**

The directors have decided that reserves should be developed and maintained at a level which ensures that the company's core activity could continue during a period of unforeseen difficulty, and that a proportion of the reserves should be in a ready realisable form.

#### **Trustees responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS (102);
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 18 May 2025 and is signed on their behalf by:



Daniel White  
Chairman

## **Intake Pre-school**

### **Independent Examiner's report on the Accounts of Intake Pre-school for the year ended 31 August 2025**

I report on the accounts of the company for the year ended 31 August 2025, which are set out on pages 6 to 9.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

Signed: 

Craig Williamson  
White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

Date: 30/5/2026

**Intake Pre-school**  
**Statement of Financial Activities**  
**(incorporating Income & Expenditure account)**  
**for the year ended 31 August 2025**

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>					
Grants	3	-	263,448	263,448	264,487
Fees and other funding		19,603	26,583	46,186	68,184
Finance income		-	808	808	837
Other income		-	7,305	7,305	9,405
<b>Total Incoming resources</b>		<u>19,603</u>	<u>298,143</u>	<u>317,746</u>	<u>342,913</u>
<b>Resources expended</b>					
Staff costs		8,773	271,138	279,911	241,870
Premises costs		-	19,852	19,852	20,642
Resources		5,475	19,251	24,726	33,397
Training		-	3,651	3,651	1,779
School trip		-	380	380	354
Bank charges		-	673	673	566
Registration & membership fees		-	115	115	198
Accountancy		-	200	200	175
Professional fees		-	3,229	3,229	4,580
Depreciation		10,900	4,879	15,779	15,779
Other expenditure		-	965	965	47
<b>Total resources expended</b>		<u>25,148</u>	<u>324,334</u>	<u>349,482</u>	<u>319,387</u>
<b>Net (outgoing)/incoming resources</b>		(5,545)	(26,190)	(31,735)	23,526
<b>Total funds brought forward</b>		192,100	290,990	483,090	459,564
<b>Total funds carried forward</b>		<u>186,555</u>	<u>264,800</u>	<u>451,355</u>	<u>483,090</u>

**Intake Pre-school**  
**Balance Sheet as at 31 August 2025**

		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>	<b>5</b>	274,696	284,873
<b>Current assets</b>			
Balance at bank		243,812	254,752
<b>Total current assets</b>		<u>243,812</u>	<u>254,752</u>
Creditors: amounts falling due within one year	<b>2</b>	<u>(67,153)</u>	<u>(56,535)</u>
<b>Net current assets/(liabilities)</b>		176,659	198,217
Total assets less current liabilities		451,355	483,090
<b>Total net assets</b>		<u>451,355</u>	<u>483,090</u>
<b>Represented By Funds</b>			
Unrestricted funds	<b>6</b>	264,800	290,990
Restricted funds		186,555	192,100
		<u>451,355</u>	<u>483,090</u>

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

Director's responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements are approved by the Board on 30 May 2025 and signed on its behalf by:

Daniel White  
Chair

**Intake Pre-school**  
**Notes to the financial statements**  
**for the year ended 31 August 2025**

**1 Accounting Policies**

**(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice - applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act (2006)

The Charity meets the definition of a public benefit entity as defined under FRS102.

**(b) Donations and fund accounting**

Donations received for the general purposes of the charity are included as unrestricted funds

**(c) Resources expended**

Expenditure is included on an accruals basis.

**(d) Unrestricted funds** are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

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

**(f) Fixed assets**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over their expected useful lives, using the straight-line method. The rates applicable are:

Land and buildings - 10-25 years

**2 Creditors; amounts falling due within one year**

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2025 £	2024 £
Deferred income	66,953	56,360
Accruals	200	175
	<u>67,153</u>	<u>56,535</u>

Amounts shown under loans payable are secured by a charge over the charity's land and buildings

**3 Grants**

	2025 £	2024 £
<b>Unrestricted:</b>		
Sheffield City Council- Nursery Education Grant	263,448	264,487
	<u>263,448</u>	<u>264,487</u>

<b>Movement in restricted funds</b>	<b>Brought Forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At as 31 August 2025</b>
Department for Education	161,880	-	(8,520)	153,360
South Yorkshire Key Fund	26,220	-	(1,380)	24,840
Awards for All	4,000	-	(1,000)	3,000
Early Years Pupil Premium	-	8,810	(3,455)	5,355
Education Health and Care Plan	-	10,793	(10,793)	-
	<u>192,100</u>	<u>19,603</u>	<u>(25,148)</u>	<u>186,555</u>

South Yorkshire Key Fund and Department for Education represents funding towards the construction of new premises for the pre-school.

Awards for All represents funding for new outdoor play equipment

Early Years Pupil Premier and ECHP relates to top up funding received to enable preschool to enhance staffing ratios for children with additional needs.



**Intake Pre-school**  
**Notes to the financial statements**  
**for the year ended 31 August 2025**

**4 Staff numbers and costs:-**

	2025 £	2024 £
Wages and salaries	270,857	233,645
Pensions	9,054	8,225
	<u>279,911</u>	<u>241,870</u>

The average number of monthly employees was 16 (2024:16)  
No employees received emoluments in excess of £60,000 per year.

During the year trustees Rebecca Horrabine received remuneration of  
£13,348 (2024: £12,325) received remuneration as an employee of the preschool.

No trustees received reimbursement of out-of-pocket expenses.

**5 Tangible Fixed Assets**

	Land and buildings £	Total £
Cost		
As at 1 September 2024	379,475	379,475
Additions	5,602	5,602
Disposals	-	-
As at 31 August 2025	<u>385,077</u>	<u>385,077</u>
Accumulated depreciation		
As at 1 September 2024	94,602	94,602
Charge for the year	15,779	15,779
As at 31 August 2025	<u>110,381</u>	<u>110,381</u>
As at 1 September 2024	<u>300,652</u>	<u>300,652</u>
As at 31 August 2025	<u>274,696</u>	<u>274,696</u>

**6 Analysis of net assets between funds**

Fund balances at 31 August 2025  
were represented by:

	Unrestricted	Restricted	Total
Tangible fixed assets	93,496	181,200	274,696
Current assets	243,812	5,355	249,167
Creditors due within one year	(67,153)	-	(67,153)
<b>Total net assets</b>	<u><u>270,155</u></u>	<u><u>186,555</u></u>	<u><u>456,710</u></u>

**Intake Pre-school**  
**Notes to the financial statements**  
**for the year ended 31 August 2024**

**7 Deferred income**

	<b>2025</b>
	<b>£</b>
Amounts brought forward	56,360
Amounts deferred during the year	66,953
Amounts released to income	(56,360)
<b>Deferred income carried forward</b>	<b><u>66,953</u></b>

Deferred income relates to Department For Education funding received during August 2025 which related to the following academic year.

**8 Related party transactions**

There have been no related party transactions in the reporting period that require disclosure.