

**REGISTERED COMPANY NUMBER: 05730064 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1118099**

Contents of the Financial Statements  
for the Year Ended 31 March 2025

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended  
31 March 2025  
for  
Whitley Community Pre-School**

Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

Whitley Community Pre-School

Contents of the Financial Statements  
for the Year Ended 31 March 2025

---

	Page
Report of the Trustees	1 to 2
Statement of Trustees Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

# Whitley Community Pre-School

## Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

05730064 (England and Wales)

#### Registered Charity number

1118099

#### Registered office

98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

#### Trustees

Miss A V F Swinden

Mrs V L Brown

Mr L Ungureanu

Sales Manager

Pre-School

Manager

Taxi Driver

#### Independent examiner

David William Buxton FCA

ICAEW

Buxton Accounting LLP

Chartered Accountants

98 Middlewich Road

Northwich

Cheshire

CW9 7DA

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

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 1. Offering appropriate play, education and care 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; 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; 3. Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

**Whitley Community Pre-School**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

---

**OBJECTIVES AND ACTIVITIES**

**Significant activities - Chairs Annual Report**

**Admissions**

This financial year we have maintained a steady number of children on register and continue for this to be a focus for our preschool.

**Staffing**

We currently have 4 staff members. Vicki remains our manager and we have had one staff member leave during this financial year.

**Village Hall**

The preschool and committee continue to maintain a positive relationship with the Village Hall Committee.

**Fundraising**

Fundraising has continued during this financial year. Whitley Rose Queen continues to be our main fundraising income. We currently share fundraising opportunities with Friends of Whitley School and The Village Hall Committee.

**The Committee**

The 2024-25 committee:

Chair - Alex Swinden

Treasurer - Laurentiu Ungureanu

Further members - Eleanor Howse, Lauren Page, Izabela Ungureanu, Zoe Houghton

The committee continue to work alongside staff to improve the preschool, focusing on admissions, advertising and fundraising. We have welcomed a new Treasurer to the team during this financial year.

**FINANCIAL REVIEW**

**Reserves policy**

The charity has a policy of maintaining sufficient reserves to cover the salaries of employees and the running costs of the charity, should the pre-school be forced to close temporarily, or if the charity was to cease operations. As at the balance sheet date, the charity had reserves of £41,308 (2024: £37,105).

Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:

Mr L Ungureanu - Trustee





**Whitley Community Pre-School**  
**Statement of Trustees Responsibilities**  
**for the Year Ended 31 March 2025**

---

The trustees (who are also the directors of Whitley Community Pre-School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Trustees of  
Whitley Community Pre-School**

---

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages five to eleven.

**Responsibilities and basis of report**

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton FCA  
ICAEW  
Buxton Accounting LLP  
Chartered Accountants  
98 Middlewich Road  
Northwich  
Cheshire  
CW9 7DA

23 December 2025

# Whitley Community Pre-School

## Statement of Financial Activities for the Year Ended 31 March 2025

			2025 Unrestricted fund £	2024 Total funds £
	Notes			
<b>INCOMING RESOURCES</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income			10,835	16,999
Investment income	3		366	384
Other incoming resources			54,426	46,009
<b>Total incoming resources</b>			<b>65,627</b>	<b>63,392</b>
<b>RESOURCES EXPENDED</b>				
<b>Charitable activities</b>				
Operation of the pre-school			61,424	60,998
<b>NET INCOMING RESOURCES</b>			<b>4,203</b>	<b>2,394</b>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>			<b>37,105</b>	<b>34,711</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>			<b>41,308</b>	<b>37,105</b>

The notes form part of these financial statements



# Whitley Community Pre-School

## Balance Sheet At 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		41,500	37,105
<b>CREDITORS</b>			
Amounts falling due within one year	6	(192)	-
<b>NET CURRENT ASSETS</b>		<u>41,308</u>	<u>37,105</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>41,308</u>	<u>37,105</u>
<b>NET ASSETS</b>		<u>41,308</u>	<u>37,105</u>
<b>FUNDS</b>	7		
Unrestricted funds		41,308	37,105
<b>TOTAL FUNDS</b>		<u>41,308</u>	<u>37,105</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 23 December 2025 and were signed on its behalf by:

Mr L Ungureanu -Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. CHARITY INFORMATION**

Whitley Community Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is 98 Middlewich Road, Northwich, Cheshire, CW9 7DA.

**2. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Whitley Community Pre-School

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 2. ACCOUNTING POLICIES - continued

##### Other accounting policies

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### Employee benefits

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

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

#### 3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	366	384

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

# Whitley Community Pre-School

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	49,724	45,017
Social security costs	1,021	3,396
	<u>50,745</u>	<u>48,413</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Pre-school staff	<u>-</u>	<u>4</u>

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

### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>192</u>	<u>-</u>

### 7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,105	4,203	41,308
<b>TOTAL FUNDS</b>	<u>37,105</u>	<u>4,203</u>	<u>41,308</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	65,627	(61,424)	4,203
<b>TOTAL FUNDS</b>	<u>65,627</u>	<u>(61,424)</u>	<u>4,203</u>



# Whitley Community Pre-School

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 7. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted Funds</b>			
General fund	34,711	2,394	37,105
<b>TOTAL FUNDS</b>	<u>34,711</u>	<u>2,394</u>	<u>37,105</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,392	(60,998)	2,394
<b>TOTAL FUNDS</b>	<u>63,392</u>	<u>(60,998)</u>	<u>2,394</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	34,711	6,597	41,308
<b>TOTAL FUNDS</b>	<u>34,711</u>	<u>6,597</u>	<u>41,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	129,019	(122,422)	6,597
<b>TOTAL FUNDS</b>	<u>129,019</u>	<u>(122,422)</u>	<u>6,597</u>

### 8. ULTIMATE CONTROLLING PARTY

The charity is under the control of its members.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

Every member of the pre-school undertakes to pay such an amount as may be required not exceeding £1 towards the pre-schools assets should the pre-school be wound up while he, she or it remains a member or within one year when they ceased to be a member towards the costs of the dissolution and the liabilities incurred by the pre-school while the contributor was a member.

# Whitley Community Pre-School

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Fees	3,664	8,910
Vouchers	4,749	6,989
Fund raisers	2,143	962
Other donations	114	-
Milk return	165	138
	<b>10,835</b>	<b>16,999</b>
<b>Investment income</b>		
Bank interest received	366	384
<b>Other incoming resources</b>		
Other income	54,426	46,009
<b>Total incoming resources</b>	<b>65,627</b>	<b>63,392</b>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages and salaries	49,724	45,017
Payroll deductions	1,021	3,396
Subscriptions and insurance	1,098	1,431
Equipment and sundry	4,211	4,225
	<b>56,054</b>	<b>54,069</b>
<b>Support costs</b>		
Other		
Rent	5,370	6,929
<b>Total resources expended</b>	<b>61,424</b>	<b>60,998</b>
<b>Net income</b>	<b>4,203</b>	<b>2,394</b>