

Reepham Pre School  
Methodist Church School Room  
High Street  
Reepham  
Lincoln  
LN3 4DP

Ref: REEPHAM

7<sup>th</sup> November 2025

Invoice Number: 1469

Preparation of wages for the period March 2025 to October 2025, including year end forms to 5<sup>th</sup> April 2025 and monthly submissions to HM Revenue and Customs under RTi. Review PAYE owing

Preparation of accounts to 31<sup>st</sup> August 2024 for presentation at AGM

Preparation of Charity accounts to 31<sup>st</sup> August 2024 to submit to Charities Commission

Advice throughout the year

£600

Please make cheques payable to Harrison Accountancy Services. Alternatively you can pay straight into our account by using the following details:

Sort Code 09-01-28    Account Number 02666410

Reepham Pre-School  
Summary Accounts for the year ended 31 August 2024

		2024		2023
EYFS		63407		73939
Fees		14071		13272
Other grants		-		687
Snack money		848		569
Fundraising (profit)		344		1227
Breakfast club		-		382
Interest		71		6
Donation Welton pre School		400		-
		<u>79141</u>		<u>90082</u>
Wages and national insurance	76601		85934	
Staff pension	1485		1739	
Staff training/uniforms	717		75	
Registration/insurance	-		804	
Rent	11301		12924	
Coop food and household vouchers	445		726	
Snacks	426		1823	
Postage and stationery	117		130	
Toys and equipment	240		256	
Activities	772		731	
Accountancy	550		750	
Internet	542		531	
Software	430		400	
Sundries	1737	95363	1773	108596
	<u>1737</u>		<u>1773</u>	
Surplus/(Deficit) for the year		<u><u>-16222</u></u>		<u><u>-18514</u></u>
<b>Balance Sheet</b>				
Cash at bank	16382		33964	
Cash in hand	2274		2239	
Debtors	1971		316	
	<u>20627</u>		<u>36519</u>	
Liabilities	<u>1973</u>		<u>1643</u>	
Net current assets		<u><u>18654</u></u>		<u><u>34876</u></u>
<b>Reserves</b>				
Surplus b/fwd		34876		53390
Surplus for year		-16222		-18514
Surplus c/fwd		<u>18654</u>		<u>34876</u>



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A	Independent Examiner's Report		
Report to the trustees	Charity <b>REEPHAM PRE SCHOOL</b>		
On accounts for the year ended	<b>31st August 2024</b>	Charity no (if any)	<b>1122753</b>
Set out on pages	<b>3 to 7</b> (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 **31/08/2024**.

### 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: **G. Harrison**

Date: **7/11/2025**

Name: **GRAHAM HARRISON**

Relevant professional qualification(s) or body

**M AAT**



(if any):

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Address:

17 FOUR SEASONS CLOSE
DUNHOLME
LINCOLN LN2 3BT

**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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# Reepham Pre-School

## Statement of Financial Activities for the year ended 31st August 2024

		Unrestricted Funds	Restricted funds	Total 2024	Total 2023
<b>Incoming resources</b>	<b>Note</b>				
Voluntary income	2		848	848	569
Activities for generating funds	3	425		425	1263
Investment income		71		71	6
Charitable activities	4	77878		77878	88280
<b>Total incoming resources</b>		<b>78374</b>	<b>848</b>	<b>79222</b>	<b>90118</b>
<b>Resources expended</b>					
Costs of generating funds	5	81		81	36
Charitable expenditure	6	94492	871	95363	108596
Governance costs				0	0
<b>Total resources expended</b>		<b>94573</b>	<b>871</b>	<b>95444</b>	<b>108632</b>
<b>Net movement in funds</b>		<b>-16199</b>	<b>-23</b>	<b>-16222</b>	<b>-18514</b>
<b>Total funds b/fwd 1 September 2023</b>		<b>33093</b>	<b>1783</b>	<b>34876</b>	<b>34876</b>
<b>Total funds c/fwd 31 August 2024</b>		<b>16894</b>	<b>1760</b>	<b>18654</b>	<b>34876</b>

Reepham Pre-School

**BALANCE SHEET  
AS AT 31 AUGUST 2024**

	Note	2024	2023
<b>Current Assets</b>			
Cash at bank		16382	33964
Cash in hand		2274	2239
Debtors		<u>1971</u>	<u>316</u>
		<u>20627</u>	<u>36519</u>
<b>Liabilities (amounts falling due within one year)</b>	7	<u>1973</u>	<u>1643</u>
Net current assets		18654	34876
<b>Total assets less liabilities</b>		<u>18654</u>	<u>34876</u>

Approved .....

Date : .....

## Reephram Pre-School

### NOTES

#### 1 Accounting policies

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated. The accounts have been prepared in accordance with the 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 (FRS102) and with the Charities Act 2011.
- b) Voluntary income is received by way of donations ,gifts and grants and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included
- c) Grants, including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable Vat which can not be recovered.
- e) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specified purpose and are available as general funds.
- f) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is charged to the fund, however where expenditure exceeds the availability of funds the balance is charges to unrestricted funds.

#### 2 Voluntary Income

	Unrestrict	Restricted	Total	Total
			2024	2023
Snack Money		848	848	569
	0	848	848	569

## Reepham Pre-School

### NOTES

3 Activities for Generating Funds	Unrestricted	Restricted	Total	
			2024	2023
School Photos/DVDs	405		405	0
Cake sales etc			0	54
Comic relief/Red nose day			0	55
Half term challenge			0	350
Collingham council trust - Gusto			0	0
Easter raffle etc	20		20	419
Sports day			0	182
Other			0	0
Christmas			0	203
	425	0	425	1263

  

4 Charitable Activities	Unrestricted	Restricted	Total	
			2024	2023
Early years Funding	63407		63407	73939
Fees	14071		14071	13272
Other grants			0	687
Breakfast Club			0	382
Donations	400		400	0
	77878	0	77878	88280

  

5 Costs of Generating Funds	Unrestricted	Restricted	Total	
			2024	2023
Sports day			0	0
Photographer	81		81	0
Christmas raffle			0	24
Easter raffle etc			0	12
	81		81	36



# Reepham Pre-School

## NOTES

6 Charitable Expenditure	Unrestricted	Restricted	Total	
			2024	2023
Net Wages and pension costs	78086		78086	87673
Rent	11301		11301	12924
Equipment, Toys and resources	240		240	256
Activities	772		772	731
Registration & Insurance			0	804
Coop vouchers, pupil premium		445	445	726
Snacks		426	426	1823
Postage & Stationery	117		117	130
Internet	542		542	531
Training, Uniforms and mileage	717		717	75
Accountancy	550		550	750
Sundries	2167		2167	2173
	<u>94492</u>	<u>871</u>	<u>95363</u>	<u>108596</u>

The average weekly number of employees during the year , calculated on the basis of full time equivalents was 4, carrying out activities in the furtherance of the charities objectives.

No employee received emoluments of more than £50000

No costs were reimbursed to charity trustees during the year.

7 Liabilities (due within one year)	Total	
	2024	2023
Other creditors	1200	1300
Wage and pension costs	773	343
	<u>1973</u>	<u>1643</u>

8 Fees for examination of the accounts	Total	
	2024	2023
Independent examiner's fees	<u>250</u>	<u>250</u>