

Company registration number: 06526236

Charity registration number: 1124184

St Gregory's Pre-School Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Fruition Accountancy Limited
29 Wood Street
Stratford Upon Avon
Warwickshire
CV37 6JG

St Gregory's Pre-School Limited

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 19

St Gregory's Pre-School Limited
Reference and Administrative Details

Trustees

Mrs H Bromley

Mrs S Wilkes

Mrs C Ashford

L Quirke

Mrs F Ellis

Charity Registration Number

1124184

Company Registration Number

06526236

Registered Office

Avenue Road
Stratford Upon Avon
Warwickshire
CV37 6UZ

Independent Examiner

Fruition Accountancy Limited
29 Wood Street
Stratford Upon Avon
Warwickshire
CV37 6JG

Bankers

Lloyds Bank Plc
22 Bridge Street
Stratford Upon Avon
Warwickshire
CV37 6AG

The Co-Operative Bank Plc
PO Box 200
Delf House
Southway
Skelmersdale
Lancashire
WN8 6NY

St Gregory's Pre-School Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

Objectives and activities

Objects and aims

In setting our objectives and planning our activities our trustees have been given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

The Charity's objectives are:

- Provision of high quality, affordable, flexible and secure Christian childcare provision for children aged between 2-11 years.
- Provision of an environment where children are secure and safe.
- To give the children access to a well-equipped, stimulating indoor and outdoor environment.
- Provision of extended out of school hours day care and community facility in response to local need.
- Encourage the physical, emotional and social development of the children by the involvement of parents, school and community.
- Employment of experienced, appropriately qualified professional childcare staff to provide a supportive environment to allow each child to reach his/her full potential.

We believe that the staff employed by the trustees are key to achieving these objectives, and to ensure this we have put following actions in place:

- Our current unit manager is qualified Bachelor of Arts (Honours) in Early Years, Level 6.
- Each member of staff have a personal training and development plan that is regularly reviewed and updated to support changing needs of individuals and the unit.
- Funds are allocated specifically for training of staff, to allow the provision of any identified training needs or requirements.
- Each member of staff is encouraged to own an area of responsibility within the facility.

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We make reasonable adjustments to meet the needs of staff or children who are or become disabled.

Public benefit

Little Greg's Pre School and Out of School Club provides a safe childcare provision for children aged between 2-11 years.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

St Gregory's Pre-School Limited

Trustees' Report

Financial review

The Financial Year to August 2025 has again proven to be a very challenging 12 months for the Pre-School setting.

In line with almost every setting in the country, we continued during the 24-25 financial year to have to contend with the external pressures regarding the ongoing impact of external cost increases. The compulsory National Minimum Wage increases placed upon the trading company again add significant pressure to the overall Staffing Costs, and this was not matched by any form of comparable increase in the Nursery Education Funding received. This increase whilst welcome for those lower paid workers, placed added pressure on the rest of the Pay Scale figures.

Whilst the Trustees were reluctant to increase fees, it was inevitable that to balance the books, an increase was applied during the 24-25 financial year. The Trustees will continue to monitor closely for the coming year.

Numbers of children attending the setting were steady, at both Pre-School and with a significant uptake of the Wrap around care provided with Club LG – both breakfast and the 2 x 1 hr after-school provision were well attended, and raised much needed funds which supplement the income provided for the Pre-School setting.

It should be noted that without the Club LG financial input, the Pre-School would have to consider significant changes to its levels of staffing provision and its entire pre-school childcare provision.

It should be noted that the Pre-School Manager and her entire team have all worked closely with each other and have provided a fantastic level of support and learning for the children attending Little Greg's. Parental feedback has been extremely positive.

SEN children have again been welcomed at Little Greg's and this year saw several children attending, all with very different needs. All children within the setting have thrived and gone onto their next education adventure with fantastic support and guidance.

The Pre-School still has a sound financial reserve available to it and will continue to work under the Warwickshire LEA remit for Early Years Education Provision.

The Trustees continue to work closely with the Senior Management Team at Little Greg's in order to support the work carried out in the setting.

We are proud to report that the settings has been awarded Gold Level W.Inc.k.S (Warwickshire Inclusion Kite-Marking Scheme) for 25-26. This reflects the extremely hard work put into the setting by all staff, but particularly those working with the SEND children.

Policy on reserves

It is the policy of the charity to maintain unrestricted funds, which include the free reserves of the charity, at a level which provides sufficient funds to meet ongoing operating expenditure, as well as being able to maintain and extend the facilities available to the staff and the children attending the facility.

St Gregory's Pre-School Limited

Trustees' Report

Structure, governance and management

Nature of governing document

The charity (operating as Little Greg's Pre School & Out of School Club) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 25 February 2008. It is registered charity with the Charity Commission. The registered charity number is 1124184.

Recruitment and appointment of trustees

The trustees, who are also the directors for the purpose of the company law, and who served during this year were:

Mrs H Bromley

Mrs S Wilkes

Mrs C Ashford

Ms L Qurike

Mrs F Ellis

As set out in the Articles of Association, trustees are appointed and reappointed annually at the Annual General Meeting.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The Trustees receive no payment in their capacity of acting as trustees. Three trustees, who for fill a working role within the Pre-School therefore, receives a fair remuneration for this role. The details of her remuneration are included in Note 8 in the Notes to the accounts.

Statement of trustees' responsibilities

The trustees (who are also the directors of St Gregory's Pre-School Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

St Gregory's Pre-School Limited

Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 27 May 2026 and signed on its behalf by:

S Wilkes

.....
Mrs S Wilkes
Trustee

C Ashford

.....
Mrs C Ashford
Trustee

St Gregory's Pre-School Limited

Independent Examiner's Report to the trustees of St Gregory's Pre-School Limited ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its 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 as 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 examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of St Gregory's Pre-School Limited 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 accounting 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 as 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 [applicable to 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.

Michelle Vincent

.....

29 Wood Street
Stratford Upon Avon
Warwickshire
CV37 6JG

Date: 27 May 2026

St Gregory's Pre-School Limited

Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	4,222	4,222
Charitable activities	4	287,577	287,577
Other income		1,916	1,916
Total Income		293,715	293,715
Expenditure on:			
Raising funds	5	(99)	(99)
Charitable activities	6	(275,363)	(275,363)
Total Expenditure		(275,462)	(275,462)
Net income		18,253	18,253
Net movement in funds		18,253	18,253
Reconciliation of funds			
Total funds brought forward		106,346	106,346
Total funds carried forward	16	124,599	124,599
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	2,437	2,437
Charitable activities	4	268,046	268,046
Other income		2,218	2,218
Total income		272,701	272,701
Expenditure on:			
Raising funds	5	(156)	(156)
Charitable activities	6	(263,519)	(263,519)
Total expenditure		(263,675)	(263,675)
Net income		9,026	9,026
Net movement in funds		9,026	9,026
Reconciliation of funds			
Total funds brought forward		97,320	97,320
Total funds carried forward	16	106,346	106,346

The notes on pages 10 to 19 form an integral part of these financial statements.

St Gregory's Pre-School Limited

**Statement of Financial Activities for the Year Ended 31 August 2025
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

St Gregory's Pre-School Limited
(Registration number: 06526236)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	3,483	4,525
Current assets			
Debtors	13	2,133	2,060
Cash at bank and in hand	14	123,611	111,449
		125,744	113,509
Creditors: Amounts falling due within one year	15	(4,628)	(11,688)
Net current assets		121,116	101,821
Net assets		124,599	106,346
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		124,599	106,346
Total funds	16	124,599	106,346

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 27 May 2026 and signed on their behalf by:

S Wilkes

.....
 Mrs S Wilkes
 trustee

C Ashford

.....
 Mrs C Ashford
 Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Avenue Road
Stratford Upon Avon
Warwickshire
CV37 6UZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Gregory's Pre-School Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Income and endowments

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of funds are disclosed in the notes.

Donations are recognised when received at the business address.

Grants received are treated as income when the charity is entitled to receipt and the amount can be measured with reasonable accuracy.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Grants received are treated as income when the charity is entitled to receipt and the amount can be measured with reasonable accuracy.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold buildings	10% Straight line
Fixtures and fittings	25% Reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	1,630	1,630	2,437
Grants, including capital grants;			
Grants from other charities	2,592	2,592	-
	<u>4,222</u>	<u>4,222</u>	<u>2,437</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Provision of nursery services	287,577	287,577	268,046

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations		99	99	156

6 Expenditure on charitable activities

	Note	Unrestricted General £	Total 2025 £	Total 2024 £
Provision of nursery services		15,006	15,006	16,046
Staff costs	9	226,173	226,173	215,565
Allocated support costs	7	32,630	32,630	30,648
Governance costs	7, 10	1,554	1,554	1,260
		<u>275,363</u>	<u>275,363</u>	<u>263,519</u>

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Administration costs £	Total 2025 £	Total 2024 £
Provision of nursery services	32,889	32,889	30,629

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,554	1,554	1,260
	1,554	1,554	1,260

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mrs H Bromley

Mrs H Bromley received remuneration of £34,470 (2024: £34,096) during the year.

Mrs C Ashford

Mrs C Ashford received remuneration of £12,944 (2024: £14,121) during the year.

Mrs S Wilkes

Mrs S Wilkes received remuneration of £43,930 (2024: £40,111) during the year.

The Trustees receive no payment in their capacity of acting as trustees. Three trustees, who for fill a working role within the Pre-School therefore, receives a fair remuneration for this role

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	205,332	199,380
Social security costs	17,215	13,311
Pension costs	3,626	2,874
	<u>226,173</u>	<u>215,565</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Charitable activities	<u>12</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,554</u>	<u>1,260</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2024	36,349	20,786	57,135
Additions	-	92	92
At 31 August 2025	<u>36,349</u>	<u>20,878</u>	<u>57,227</u>

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

	Land and buildings £	Furniture and equipment £	Total £
Depreciation			
At 1 September 2024	36,115	16,495	52,610
Charge for the year	39	1,095	1,134
At 31 August 2025	36,154	17,590	53,744
Net book value			
At 31 August 2025	195	3,288	3,483
At 31 August 2024	234	4,291	4,525

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

13 Debtors

	2025 £	2024 £
Trade debtors	1,350	1,290
Prepayments	783	770
	<u>2,133</u>	<u>2,060</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>123,611</u>	<u>111,449</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,354	6,363
Other taxation and social security	-	3,296
Other creditors	720	769
Accruals	<u>1,554</u>	<u>1,260</u>
	<u>4,628</u>	<u>11,688</u>

16 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted fund	106,346	293,715	(275,462)	124,599
	<u>Balance at 1 September 2023 £</u>	<u>Incoming resources £</u>	<u>Resources expended £</u>	<u>Balance at 31 August 2024 £</u>
Unrestricted funds				
<i>General</i>				
Unrestricted fund	97,320	272,701	(263,675)	106,346

St Gregory's Pre-School Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2025 £
Tangible fixed assets	3,483	3,483
Current assets	125,744	125,744
Current liabilities	(4,628)	(4,628)
Total net assets	124,599	124,599
	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	4,525	4,525
Current assets	113,509	113,509
Current liabilities	(11,688)	(11,688)
Total net assets	106,346	106,346

18 Related party transactions

There were no related party transactions in the year.

St Gregory's Pre-School Limited

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	4,222	2,437
Charitable activities (analysed below)	287,577	268,046
Other income (analysed below)	1,916	2,218
Total income	<u>293,715</u>	<u>272,701</u>
Expenditure on:		
Raising funds (analysed below)	(99)	(156)
Charitable activities (analysed below)	<u>(275,363)</u>	<u>(263,519)</u>
Total expenditure	<u>(275,462)</u>	<u>(263,675)</u>
Net income	<u>18,253</u>	<u>9,026</u>
Net movement in funds	18,253	9,026
Reconciliation of funds		
Total funds brought forward	<u>106,346</u>	<u>97,320</u>
Total funds carried forward	<u>124,599</u>	<u>106,346</u>

St Gregory's Pre-School Limited

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Fundraising	1,630	2,437
Grants receivable	2,592	-
	<u>4,222</u>	<u>2,437</u>
<i>Charitable activities</i>		
UK Government grants	8,885	5,000
Fundraising	200	355
Nursery fees and NEG	278,492	262,691
	<u>287,577</u>	<u>268,046</u>
<i>Other income</i>		
Other income	1,916	2,218
	<u>1,916</u>	<u>2,218</u>
<i>Raising funds</i>		
Purchases	(99)	(156)
	<u>(99)</u>	<u>(156)</u>
<i>Charitable activities</i>		
Purchases	(14,289)	(14,461)
Wages and salaries	(124,133)	(119,927)
Staff NIC (Employers)	(8,772)	(6,198)
Trustees remuneration	(81,199)	(79,453)
Trustees NIC (Employers)	(8,443)	(7,113)
Staff pensions (Defined contribution)	(1,923)	(1,019)
Trustees pensions (Defined contribution)	(1,703)	(1,855)
Staff training	(717)	(1,585)
ad debts written off	(1,311)	-
Insurance	(1,646)	(1,640)
Repairs and maintenance	(3,174)	(2,809)
Telephone and fax	(819)	(814)
Computer software and maintenance costs	(2,090)	(2,165)
Printing, postage and stationery	(131)	(231)
Hire of other assets	(12,000)	(12,000)
Sundry expenses	(8,305)	(6,583)
Payroll services	(1,889)	(2,029)
Legal and professional fees	(130)	(108)
Depreciation of other tangible	(1,135)	(2,269)
Accountancy fees	(1,554)	(1,260)
	<u>(275,363)</u>	<u>(263,519)</u>

This page does not form part of the statutory financial statements.