

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2024  
for  
Great Witley Pre School**

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

**Great Witley Pre School**

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for the Year Ended 31 August 2024**

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## Great Witley Pre School

### Report of the Trustees for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

To enhance the development and education of Children primarily under statutory age, by encouraging parents to understand and provide for the needs of their children through community groups and by:- offering appropriate play, education and learning facilities, 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; encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

##### Significant activities

We run a pre-school for children aged 2 to 4 years old from our local village hall. This is over 4 days, employing 11 qualified staff who supervise up to 30 children at any one time.

##### Public benefit

The Pre School serves the Great Witley and surrounding villages and all children are welcomed. The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to guidance on the public benefit by the Charity Commission when reviewing the charity's objectives and in planning future activities.

##### Social investments

The pre-school engages with the local rural community by utilising the village hall and providing a local facility for families in the village.

##### Volunteers

Primarily parents of current or previous children, our volunteers run or assist with fundraising events and also sit on the charity's committee as trustees.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

During the year, the Pre-School continued to build on numbers, reflecting the high regard in which the pre-school is held in the local community and beyond. The Pre-School continued its links with the 'wrap around' care provision at the Primary School next door enabling parents to access care provision to accommodate a full working day as well as during school holiday time. The committee is keen to develop the employees who work for the pre-school and ensure that they are up to date with their training and education in the sector. All staff are paediatric first aid trained as well as in social, emotional and mental health.

##### Fundraising activities

During the year staff and volunteers held various fundraising activities and generated funds of £1,062 (2023: £485).

#### FINANCIAL REVIEW

##### Financial position

During the year, incoming resources amounted to £99,551 (2023: £68,671) and resources expended amounted to £111,292 (2023: £90,407). This resulted in net expenditure of £11,741 (2023: £21,736).

##### Reserves policy

The reserves of the pre-school are maintained and invested back into the running of the pre-school. In the event that the charity were to be dissolved, the reserves would be distributed to another pre-school (with the permission of the Charity Commission) or, transferred to the Pre-School learning alliance.

As a setting the committee and manager are working together to ensure the Pre-School remains financially viable. The Charity has sufficient funds to cover a significant change in circumstances leading to staff redundancies and the trustees have created a reserves policy of maintaining free reserves equivalent to three months expenditure.

Based on current expenditure, free reserves per the policy should be £30,900 (2023: £22,600).

As at 31st August 2024 free reserves amounted to £47,735 (2023: £59,476) and the trustees, therefore, believe reserves to be at a satisfactory level.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity operates under the rules of its governing document/ constitution approved by the members of the Great Witley Pre School on 12th November 2008.

## Great Witley Pre School

### Report of the Trustees for the Year Ended 31 August 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and appointment of new trustees

Under the constitution, 60% of the committee is required to be parents. As a result, there is a limit to the pool that we can select from and that are also willing volunteers. Under guidance from E.Y.A, this can be fulfilled by existing committee members who no longer have children attending Pre School and are committed to remaining on the committee and ensuring that it continues to provide high quality education in the area. All committee members are DBS and OFSTED verified before being admitted onto the Committee.

##### Organisational structure

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. Day to day activity is managed and carried out by the manager, deputy manager and staff.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1127068

##### Principal address

Severndale  
Weather Lane  
Astley Burf  
Stourport on Severn  
Worcestershire  
DY13 0SF

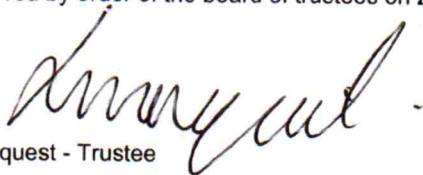
##### Trustees

A Morris  
S Baines (resigned 19.11.24)  
E Garner  
J Conquest - Chair  
K Kennedy (resigned 19.11.24)  
S Saunders  
A Bastock (appointed 21.11.23)  
F Bowdidge (appointed 21.11.23) (resigned 24.9.24)  
L Hunt (appointed 19.11.24)  
E Hazeldine (appointed 19.11.24)  
M Hazeldine (appointed 15.1.25)

##### Independent Examiner

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

Approved by order of the board of trustees on 21 May 2025 and signed on its behalf by:



J Conquest - Trustee



**Independent Examiner's Report to the Trustees of  
Great Witley Pre School**

**Independent examiner's report to the trustees of Great Witley Pre School**

I report to the charity trustees on my examination of the accounts of Great Witley Pre School (the Trust) for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's 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 respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



T G GILES FCCA

dhjh Tenbury Wells LLP  
Chartered Certified Accountants  
81 Teme Street  
Tenbury Wells  
WR15 8AE

23 May 2025

Great Witley Pre School

Statement of Financial Activities  
for the Year Ended 31 August 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		98,358	68,145
Other trading activities	2	1,079	485
Investment income	3	114	41
<b>Total</b>		<u>99,551</u>	<u>68,671</u>
<b>EXPENDITURE ON</b>			
Raising funds		109,105	88,251
Other	4	2,187	2,156
<b>Total</b>		<u>111,292</u>	<u>90,407</u>
<b>NET INCOME/(EXPENDITURE)</b>		(11,741)	(21,736)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		59,476	81,212
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>47,735</u></u>	<u><u>59,476</u></u>


Great Witley Pre School

Balance Sheet  
31 August 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		49,520	62,159
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,785)	(2,683)
<b>NET CURRENT ASSETS</b>		<u>47,735</u>	<u>59,476</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		47,735	59,476
<b>NET ASSETS</b>		<u>47,735</u>	<u>59,476</u>
<b>FUNDS</b>	9		
Unrestricted funds		47,735	59,476
<b>TOTAL FUNDS</b>		<u>47,735</u>	<u>59,476</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2025 and were signed on its behalf by:

J Conquest - Trustee



S Saunders - Trustee



# Great Witley Pre School

## Notes to the Financial Statements for the Year Ended 31 August 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 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.

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,062	485
Uniform	17	-
	<u>1,079</u>	<u>485</u>

### 3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	114	41
	<u>114</u>	<u>41</u>

### 4. OTHER

	2024	2023
	£	£
Independent examiner's fees	1,014	730
Professional Fees	662	629
Advertising	61	117
Training courses & material	450	680
	<u>2,187</u>	<u>2,156</u>



Great Witley Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustee of the Charity, A Morris, was employed by the Charity as the Pre-School Manager and remuneration was only received for this employment and not for trusteeship.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. STAFF COSTS

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

	2024	2023
General Staff	11	8

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	68,145
Other trading activities	485
Investment income	41
<b>Total</b>	<b>68,671</b>
<b>EXPENDITURE ON</b>	
Raising funds	88,251
Other	2,156
<b>Total</b>	<b>90,407</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(21,736)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	81,212
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>59,476</b>

Great Witley Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	479	852
Other creditors	1,306	1,831
	<u>1,785</u>	<u>2,683</u>

9. MOVEMENT IN FUNDS

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	59,476	(11,741)	47,735
<b>TOTAL FUNDS</b>	<u>59,476</u>	<u>(11,741)</u>	<u>47,735</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	99,551	(111,292)	(11,741)
<b>TOTAL FUNDS</b>	<u>99,551</u>	<u>(111,292)</u>	<u>(11,741)</u>

Comparatives for movement in funds

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	81,212	(21,736)	59,476
<b>TOTAL FUNDS</b>	<u>81,212</u>	<u>(21,736)</u>	<u>59,476</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	68,671	(90,407)	(21,736)
<b>TOTAL FUNDS</b>	<u>68,671</u>	<u>(90,407)</u>	<u>(21,736)</u>

**Great Witley Pre School**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2024.