

Trustees' Annual Report for the period

From 01 September 2024 to 31 August 2025

Section A

Reference and administration details

Charity name

Little Owls Preschool (Boxted)

Other names charity is known by

Registered charity number (if any)

1129755

Charity's principal address

King George Playing Field, Cage Lane,

Boxted

Colchester

Postcode

CO4 5RE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Denise Rehal			
2	Nicola Bloomfield			
3	Joanne Partridge		Resigned Jan 2025	
4	Rob Gamble	Treasurer	Jan 2024 onwards	
5	Simon Thorpe	Chair	Jan 2024 onwards	
6	Megg Flexman	Secretary	Jan 2024 onwards	
7	Amy Wellington		Jan 2024 onwards	
8	Jennifer Scally		Resigned Jan 2025	
9	Emily Rayner		Jan 2025 onwards	
10	Nicola Weston-Plumb		Jan 2025 onwards	
11				
12				
13				
14				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by guarantee
Trustee selection methods (eg. appointed by, elected by)	Elected by members. Trustees can also be co-opted onto the Trustees by agreement of the Trustees. Any co-opted member will retire or be elected as a Trustee at the next AGM.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Registered by Ofsted on the Early Years Register and inspected accordingly. Operates under the Early Years Foundation Stage statutory framework. Member of the Early Years Alliance and partner of Essex County Council Early Years and Childcare.

Staff and trustees subject to Disclosure and Barring Service checks and all hold enhanced disclosures. New staff members are appointed by the trustees in consultation with the Preschool Manager, who has received training in safer recruitment practices. All staff receive training in safeguarding children and the setting has designated safeguarding lead officers and one deputy safeguarding lead officer.

The Preschool Manager is the "Nominated person" under Ofsted requirements and has responsibility for the daily running of the setting, supported by the business manager and deputy preschool manager. Trustees have overall responsibility for the organisation and are the registered person.

In line with the governing documents, the majority of trustees are parents of children at the preschool.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children 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 the such groups offer opportunities for all children whatever their race, culture, religion, means or ability;

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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 Early Years Alliance,

Activities of the preschool are in line with the guidance and requirements of the Early Years Foundation Stage framework and are inspected and monitored by Ofsted. In December 2019 the preschool was inspected by Ofsted and rated good.

The management structure was reviewed in April 2025 giving the Preschool Manager sole responsibility for the day to day operation of the setting and line management of all staff, to make sure that the aims of the preschool are achieved, that the preschool remains sustainable and that the welfare and learning and development requirements of the EYFS are met. The Business Manager and Deputy Preschool Manager provide supporting roles and comprise the management team.

The preschool is an independent, voluntary setting and delivers funded early education for 2-, 3- and 4-year-olds through a contract with Essex County Council. The setting offers eligible families up to 30 hours per week of funded childcare, as part of the government's extended offer. This enables the setting to contribute to the government aim of providing disadvantaged children and families with good early education and childcare. Fees are kept to a level which cover costs and provides sufficient funds to improve the service and resources we provide. Care is taken to ensure that families are not excluded because of inability to pay the fees and that families are welcomed whatever their circumstances and back grounds. Parents are able to become members of the preschool free of charge. Parents are encouraged to take up membership and become trustees.

The charity trustees have had due regard to the guidance on public benefit published by the Charity Commission and have complied with the duty in section 4 of the charities Act 2006.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The preschool is highly regarded in the local community. Families living in Boxted value the preschool and families from areas in nearby Colchester most often come to us by word-of-mouth recommendation.

With much new housing in nearby areas, there is high demand for early years places. The setting ensures that places are available for children living in Boxted (who do not have access to regular public transport and sometimes do not have a car). Beyond that, our priorities are children entitled to government funding, looked after children and families who can benefit from extra support.

Some of the procedures brought in during the Covid 19 pandemic continue to be used as we found these to work better. One being that parents say good-bye at the gate and the children come into preschool with staff. To ensure we remain as free as possible from viruses we have maintained the same cleaning regime as was in place during Covid 19.

We continue to remain at full capacity and regularly have new enquiries for new starters. We continue to have a waiting list for parents requiring sessions through the current academic year and have a long waiting list for the new academic year.

There have been no safeguarding incidents during this year.

Brief statement of the charity's policy on reserves

The financial position at the end of a normal running year remains healthy with good cash reserves. There was no need for any fees to be refunded during the year.

Little Owls Preschool holds

1. an unrestricted fund of no more than £50,000 as a contingency to cover 3 months running costs if necessary. This may be necessary to allow the preschool to continue running in the event of a low number of children on roll over a period of time.
2. An unrestricted fund of no more than £60,000 to be used on maintenance of the building and garden area and replacement of essential fixtures such as heating systems, flooring etc. This may in the future be necessary to provide funds towards a replacement building when the current building comes to the end of its design life in 2040.

As at 31 August 2025, the reserves held were

1. 40,573.96
2. 20,795.54

Details of any funds materially in deficit

There are no funds materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal sources of funds: free early education entitlement funding from Essex County Council, fees, fundraising.

Fundraising continues to be important to help with enhancing the preschool's resources. The fundraising activities held this year were very well organised and supported by the preschool community:

Christmas Raffle 11 December 2024 - Profit: £566
 Valentines Bake Sale 14 February 2025 - Profit: £519.77
 Mothers Day Raffle 27 March 2025 - Profit: £472
 Fun Run 5 June 2025 - Profit: £442.02
 Total profit: £1999.79

Fundraising income was used to support the purchase of duck eggs for lifecycle learning, home corner equipment including a new play kitchen, STEM resources, mud kitchen accessories and role play costumes.

Throughout the year, the fundraising team have created a separate bank account that has been working well for income and expenditure. The fundraising team also now have their own email address, which assists with communication and engagement.

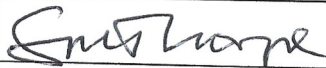
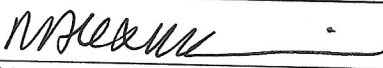
Section F**Other optional information**

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Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Simon Matthew Thorpe	Megg Flexman
Position (eg Secretary, Chair, etc)	Chair	Secretary
Date	17 - 11 - 2025 .	

Little Owls Preschool (Boxted) 6870915

Balance Sheet as at 31 August 2025

	Notes	£	£
Fixed Assets			
Building	1		165,854
Furniture, Equipment & Toys	7		5,775
Total Fixed Assets			171,629
Current Assets			
Bank Current Account		89,928	
Bank Deposit Account		61,370	
Cash		0	
Debtors	3	0	
Total Current Assets		151,298	
Current Liabilities			
Creditors	4	742	
Pre-paid fees		0	
Accruals & committed expenditure	5	360	
Total Current Liabilities		1,102	
Net Current Assets			150,196
Total Assets less Current Liabilities			321,825
Capital & Reserves	6, 8		
Unrestricted Reserves b/fwd			125,828
Unrestricted Reserves transferred in			0
Unrestricted Operating surplus for year			30,143
Restricted Funds, Building			165,854
			321,825

Audit Exemption Statement

For the period ending 31.8.25 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' Responsibility:

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 Statement of Recommended Practice (SORP) and FRS 102.

Signed on behalf of the Board of Trustees by

Date :

Simon Thorpe
SIMON THORPE
Chairman
17/11/25

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Megg Flexman
Megg Flexman
17/11/25
Trustee Secretary.

Little Owls Preschool (Boxted) 6870915

Statement of Financial Activities

For period 1.9.24 - 31.8.25

	Notes	2023/24	2024/25
Operating Income			
Fees		50,821	33,114
Essex CC Funding Grant		133,204	177,037
Registration Fees		20	0
Training Grant		5,833	1,167
Fundraising		2,356	1,839
Donations / Other		525	110
Interest Received		890	888
	1	<u>193,649</u>	<u>214,155</u>
Operating Expenditure			
Payroll incl. NI and Employer Pension		143,395	152,804
Premises Costs & Repairs		12,550	6,254
Business Rates		222	247
Utilities & Water		3,145	4,355
Catering costs		840	944
Consumables		2,803	2,567
Minor equip items & repairs		586	2,417
Office Costs & admin		2,876	3,409
Insurance		2,992	4,023
Training		562	2,100
Fundraising expenses		700	1,117
Miscellaneous expenditure		1,082	1,147
Depreciation		2,286	2,628
		<u>174,039</u>	<u>184,012</u>
Total Net Operating Income	2	<u>19,610</u>	<u>30,143</u>
Non-Operating Costs			
Amortisation of Building	6	11,057	11,057
Final Profit/(loss) carried to Reserves		<u>8,553</u>	<u>19,086</u>

**Notes to the Financial Statements
for the year ended 31 August 2025**

1 Accounting Policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and on an accruals basis in accordance with Charities SORP and FRS102.

Turnover

Turnover represents operating income being fees, fundraising, donations & Essex CC funding

Tangible fixed assets

Furniture and office equipment with original cost value or transfer value of £300 and above are treated as fixed assets. Depreciation is provided at 20% per annum on cost or transfer in order to write off each asset over its estimated useful life.

The building was funded with an ECC grant. Should the building be disposed of then the proceeds are restricted. The asset & the restriction are being amortised over the 30 year expected life of the building on a straight line basis

2 Operating Profit

The operating profit is stated after charging:

	2024	2025
	£	£
Depreciation	2,286	2,628

3 Debtors : Amounts falling due within 1 year

	2024	2025
	£	£
Debtors falling due within one year	501	0
	501	0

4 Creditors : Amounts falling due within 1 year

	2024	2025
	£	£
Trade Creditors falling due within one year	510	742
Other creditors & deferred income	0	0
	£510	£742

5 Accruals & committed expenditure

	2024	2025
	£	£
Independent examiner and filing fees	300	360

6 Tangible Fixed Assets : Restricted

The Company benefitted from a grant from Essex CC to cover the entire cost of a new building, commissioned in Sept 2010. The building is expected to have a useful life of 30 years, and the balance sheet reflects the amortisation of the asset and the restrictions on the use of the proceeds which apply under the terms of the grant should it be disposed of, on a straight line basis.

Total grant received :	£
Less : Amortisation for period 9/2010 - 8/2025	331,707
	-165,854
	165,854

Notes to the Financial Statements - continued
for the year ended 31 August 2025

7 Tangible Fixed Assets : Unrestricted

Fixed Asset Register at 31 August 2025 depreciated over 5 years, straight line basis

	Cost at acquisition	Depn. b/f	NBV B/fwd	Depn. For period	Depn. c/fwd	NBV at 31.8.25
Brought Forward	£29,468	£23,856	£5,612	£2,070	£25,926	£3,542
Disposals in period	£0	£0	£0	£0	£0	£0
Additions in period	£2,791	£0	£0	£558	£558	£2,233
Balance	32,259	23,856	5,612	2,628	26,484	5,775

8 Reserves

	2024	2025
	£	£
Unrestricted Reserves b/fwd	106,218	125,828
Unrestricted Reserves transferred in		
Unrestricted Operating surplus for year	19,610	30,203
Restricted Funds, Building	176,910	165,854
	302,738	321,885

9 Average number of employees during the period

11	11
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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

LITTLE OWLS Pre-School (Boksted)

On accounts for the year ended

31.8.2025

Charity no
(if any)

1129755

Set out on pages

1 - 4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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:

Date:

10.10.25

Name:

AMIN BELHAR

Relevant professional
qualification(s) or body

FINANCE DIRECTOR

(if any):

Address:

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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