

**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

**DIRECTORS' AND TRUSTEES' REPORT**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING**

**31ST AUGUST 2025**

Company No. 7722052 (Registered in England and Wales)  
Charity No. 1132767

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **CONTENTS**

	<b>Page</b>
<b>Director's report</b>	1 - 4
<b>Statement of Financial Activities</b>	5
<b>Balance sheet</b>	6
<b>Notes to the financial statements</b>	7 - 11
<b>Independent Examiner's Report</b>	12 - 13

**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2025**

**Chair's report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st August 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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)

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Lucy Grimes  
Chair

**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2025**

**(continued)**

**Reference and administrative details**

Charity number	1132767
Company number	7722052
Registered Office	Holbein Close Basingstoke
	Hampshire
	United Kingdom
	RG21 3EX

**Our advisers**

Independent Examiner	Black & White Chartered Certified Accountants
Bank	CAF Bank

**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair:	Lucy Grimes
Trustees:	Catherine Mansbridge
	Charlotte Miller
	Fe Scotting
	Hannah Buckthorpe (appointed 14 October 2024)
	Rhiannon Baker (ceased 14 October 2024)
	Stacey-Louise Harbertson (appointed 11 June 2025)
	Mary Kenrick (appointed 15 January 2026)
	Catherine Burton (appointed 15 January 2026)
	Cecile Andrade (appointed 27 January 2026)
Directors:	Catherine Mansbridge
	Charlotte Miller
	Fe Scotting
	Lucy Grimes
	Rhiannon Baker (ceased 14 October 2024)

## **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2025**

**(continued)**

#### **Objects of the Charity, Principal Activities and Organisation of our work**

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The aims of the charity are to run a pre-school 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:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, 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;
- b) 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;
- c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The board of trustees, who meet at least 12 times a year, are responsible for the administration of the charity. The day to day management is delegated to the Manager, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn from interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

#### **Public Benefit**

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The trustees feel that the charity is of public benefit.

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2025**

**(continued)**

### **Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also the directors of Little Ducklings Preschool Basingstoke for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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.

In preparing those financial statements the directors are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Observe the methods and principles in the Charities SORP (FRS 102)
- (iii) Make judgements and estimates that are reasonable and prudent;
- (iv) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the charity 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board

Signed on behalf of the Trustees

Signature.....

Lucy Grimes  
Chair

Date.....

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

### **FOR THE YEAR ENDED**

**31ST AUGUST 2025**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>2025</u>	<u>Restricted</u> <u>Funds</u> <u>2025</u>	<u>Total</u> <u>Funds</u> <u>2025</u>	<u>Total</u> <u>Funds</u> <u>2024</u>
<b>Incoming Resources</b>					
Income and endowments from:					
Charitable activities		197,435		197,435	174,233
Investments	<b>4</b>	3,680		3,680	3,191
Other income		4,000		4,000	11,006
<b>Total income</b>		205,115	-	205,115	188,431
<b>Resources expended</b>					
Expenditure on:					
Raising funds		-	-	-	238
Charitable activities	<b>5</b>	191,707	-	191,707	152,559
<b>Total expenditure</b>		191,707	-	191,707	152,797
<b>Net income/(expenditure) before investment gains/(losses)</b>		13,409	-	13,409	35,634
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure) and net movement in funds for the year</b>		13,409	-	13,409	35,634
<b>Reconciliation of funds</b>					
Total funds brought forward		166,177	-	166,177	130,543
Total funds carried forward		179,585	-	179,585	166,177

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## BALANCE SHEET

AS AT 31ST AUGUST 2025

	Notes	£	2025 £	£	2024 £
<b>Current Assets</b>					
Debtors		2,360		-	
Cash at bank and in hand		179,881		166,687	
		<u>182,241</u>		<u>166,687</u>	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(2,656)</u>		<u>(500)</u>	
<b>Net current assets</b>			179,585		166,187
<b>Net assets</b>			<u>179,585</u>		<u>166,187</u>
<b>Capital Funds</b>					
<b>Unrestricted Funds</b>			179,585		166,177
<b>Restricted Funds</b>			-		-
<b>Total funds</b>			<u>179,585</u>		<u>166,177</u>

### Approval

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility 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 provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the directors on \_\_\_\_\_ and signed by:

Signed on behalf of the Trustees

Signature.....

Lucy Grimes

Director



# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2025

### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a Basis of accounting

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 (FRS 102) issued on 16th July 2014.

Little Ducklings Preschool Basingstoke meets the definition of a public 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.

There are no significant judgements made in the process of applying the entity's accounting policies.

#### b Preparation of the accounts on a going concern basis

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### c Income

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

#### d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of marketing
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2025

(continued)

**f Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The summary of what has been included in support costs is detailed in note 6.

**g Cash at bank**

Cash at bank and in hand includes cash at bank and in hand.

**h Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**2 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**3 Income from charitable activities**

The income from charitable activities relates to fee income charged.

**4 Investment income**

**Total  
2025  
£**

Interest income

3,680

**5 Analysis of expenditure on charitable activities**

	Notes	Ducklings 2025 £	Quackers 2025 £	Total 2025 £
Salaries and benefits	8	93,401	40,029	133,430
Insurance		2,050	541	2,591
Premises costs		10,526	4,511	15,037
Governance costs	6	1,858	928	2,786
Support costs	6	25,338	12,524	37,863
		<u>133,173</u>	<u>58,534</u>	<u>191,707</u>

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2025

(continued)

### 6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two charitable activities undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	<b>Ducklings</b>	<b>Quackers</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>
<b>Governance costs</b>	<b>£</b>	<b>£</b>	<b>£</b>
Professional fees	802	813	1,615
Membership	996	55	1,051
Bank charges	60	60	120
	<hr/>	<hr/>	<hr/>
	1,858	928	2,786
	<hr/>	<hr/>	<hr/>

	<b>Ducklings</b>	<b>Quackers</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>
<b>Support costs</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising	196	84	280
Stationery	271	112	382
Equipment	2,605	991	3,596
Travel & Café	1,167	1,545	2,712
Telephone	417	179	596
Cleaning	901	589	1,489
Uniforms	661	201	862
Postage	48	5	52
HR Cost	770	330	1,100
Maintenance	13,348	5,721	19,069
General Expenses	3,212	2,084	5,296
Training	423	172	595
Others	1,319	513	1,832
	<hr/>	<hr/>	<hr/>
	25,338	12,524	37,863
	<hr/>	<hr/>	<hr/>

<b>7</b>	<b>Net income/(expenditure) for the year</b>	<b>Total</b>
		<b>2025</b>
	<b>This is stated after charging:</b>	<b>£</b>
	Depreciation of tangible fixed assets owned by the charity	<hr/>
		0
	Independent Examiner's Fees	<hr/>
		100
		<hr/>

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2025

(continued)

### 8 Analysis of staff costs, trustee remuneration and expenses

	Total 2025 £	Total 2024 £
Salaries and wages	129,775	105,298
Social security costs	2,443	-
Pension costs	1,211	2,865
	<u>133,430</u>	<u>108,944</u>

	2025 £	2024 £
9 Creditors: amounts falling due within one year		
Trade Creditors	460	-
Accruals	100	500
Other Creditors	2,096	-
	<u>2,656</u>	<u>500</u>

### 10 Trustees' expenses

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

### 11 Unrestricted funds

All unrestricted funds held are unrestricted and available to be applied in furtherance of Little Ducklings' charitable objectives at the discretion of the Trustees.

### 12 Reserves Policy

The trustees have reviewed the charity's needs for reserves, in line with the guidance issued by the Charity Commission, and have set aside or designated £45,000 to safeguard the charity's service commitment in the event of delays in receipt of grants or accrued legacies. This approximates to three months running costs. The Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

### 13 Related party transactions

There are no related party transactions to report.

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## MANAGEMENT INCOME AND EXPENDITURE

### FOR THE YEAR ENDED

31ST AUGUST 2025

	<u>Ducklings</u>	<u>Quackers</u>	<u>Total</u>		<u>Ducklings</u>	<u>Quackers</u>	<u>Total</u>
	<u>2025</u>	<u>2025</u>	<u>2025</u>		<u>2024</u>	<u>2024</u>	<u>2024</u>
<b>Incoming Resources</b>							
HCC Funding Grant	112,686.10	-	112,686.10		98,072.78	-	98,072.78
Other Grants	4,173.60	-	4,173.60		6,574.38	-	6,574.38
Fees from Parents	14,486.00	66,089.31	80,575.31		19,069.50	50,436.25	69,505.75
Other	4,000.00	-	4,000.00		10,119.23	31.15	10,150.38
Deposits	-	-	-		-	80.00	80.00
Fundraising	-	-	-		856.05	-	856.05
Interest received	1,972.40	1,708.02	3,680.42		1,745.00	1,446.35	3,191.35
<b>Total incoming resources</b>	<b>137,318.10</b>	<b>67,797.33</b>	<b>205,115.43</b>		<b>136,436.94</b>	<b>51,993.75</b>	<b>188,430.69</b>
<b>Resources expended</b>							
Rent	5,978.70	2,562.30	8,541.00		10,711.73	-	10,711.73
Rates	1,685.40	722.32	2,407.72		2,270.50	-	2,270.50
Utilities	2,861.58	1,226.39	4,087.97		5,274.09	5,088.24	10,362.33
Salaries	90,842.83	38,932.64	129,775.47		79,134.16	26,163.37	105,297.53
Employer's NI	1,710.36	733.01	2,443.37		-	-	-
Pensions	847.54	363.23	1,210.77		2,865.14	-	2,865.14
Professional fees	802.00	813.44	1,615.44		1,080.60	135.20	1,215.80
Bin	-	-	-		896.40	-	896.40
HR Cost	770.00	330.00	1,100.00		-	-	-
Travel	94.00	-	94.00		-	-	-
Computer equipment	292.04	158.50	450.54		-	-	-
Activity consumables	285.14	359.90	645.04		-	-	-
Fundraising	196.24	84.10	280.34		507.34	-	507.34
Uniforms	661.25	200.84	862.09		612.44	232.25	844.69
Children's Additional Activities	309.07	21.47	330.54		-	-	-
Maintenance	13,348.23	5,720.67	19,068.90		7,248.00	-	7,248.00
Membership	995.96	55.00	1,050.96		643.11	169.51	812.62
Entertainment - 0%	420.10	15.47	435.57		-	-	-
Postage, Freight & Courier	47.76	4.50	52.26		-	-	-
Training	423.45	171.61	595.06		664.58	117.00	781.58
Pupil Premium spent	556.98	-	556.98		-	-	-
Insurance	2,050.46	540.90	2,591.36		2,327.81	-	2,327.81
DBS payments	125.74	111.33	237.07		-	-	-
Marketing	-	-	-		108.00	129.60	237.60
Stationery	-	-	-		345.66	4.97	350.63
Equipment	2,312.57	832.72	3,145.29		1,917.97	756.83	2,674.80
Cafe	653.05	1,529.35	2,182.40		98.81	1,539.75	1,638.56
Phone	417.42	178.90	596.32		566.82	-	566.82
Cleaning	900.65	588.83	1,489.48		921.41	46.24	967.65
Care consumables	42.10	-	42.10		-	-	-
Printing	270.61	111.71	382.32		-	-	-
Presents	-	-	-		99.09	-	99.09
Bank charges	60.00	60.00	120.00		60.00	60.00	120.00
General Expenses	3,212.00	2,084.00	5,296.00		-	-	-
First aid expenses	-	20.54	20.54		-	-	-
<b>Total resources expended</b>	<b>133,173</b>	<b>58,534</b>	<b>191,707</b>		<b>118,354</b>	<b>34,443</b>	<b>152,797</b>
<b>Net incoming resources for the year</b>	<b>4,145</b>	<b>9,264</b>	<b>13,409</b>		<b>18,083</b>	<b>17,551</b>	<b>35,634</b>