

Registered number  
07512922  
Charity number  
1141697

**Twiggs Lane Pre-School**  
A company limited by guarantee  
**Report and Unaudited Accounts**

**31 July 2025**

**Twiggs Lane Pre-School  
Report and accounts  
Contents**

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## **Twiggs Lane Pre-School Company Information**

### **Directors**

H Gray (resigned 18.9.24)  
R E Copland  
R Wilton (resigned 16.10.24)  
B Crowley-Winter (appointed 18.9.24)  
N Herridge (appointed 9 July 2025)  
J Bennett (appointed 9 July 2025)  
J L Poole (appointed 18.9.24)  
V M Rendall Osman (appointed 16.10.24)  
S Braybon (resigned 5.9.24)  
C Wright (resigned 18.9.24)

### **Accountants**

Cochrane & Co Accountants Ltd  
38 Kings Road  
Lee-on-the-Solent  
PO13 9NU

### **Registered office**

Marchwood Infant School  
Twiggs Lane  
Southampton  
SO40 4ZE

### **Registered number**

07512922

**Twiggs Lane Pre-School****Registered number:****07512922****Trustees' Report**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102)'.

**Trustees**

The following persons served as trustees/directors during the year:

R Copland  
J Bennett  
B Crowley-Winter  
N Herridge  
J L Poole  
V Rendall Osman

**Governing document**

The charity is a limited company, limited by guarantee, and is controlled by its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

Where a vacancy arises, trustees are recruited from parents of children being educated by the pre-school at that time. They are elected by existing trustees.

**Related parties**

There are no related parties.

**Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and aims**

- provide high quality care and education for young child aged 2 years 6 months to 4 years old.
- to work in partnership with parents or carers to help children learn and develop.
- add to the life and well being of the local community.
- offer children and their parents or carers a service which promotes equality and values diversity.

**Activities**

The principal activity is to provide pre-school education based on the practice guidance for the Early Learning Years Foundation, which is divided into seven prime areas;

- personal, social and emotional development
- communication and language
- mathematics
- understanding of the world
- physical development
- expressive art and design
- literacy

**Twiggs Lane Pre-School**

**Registered number:**

**07512922**

**Trustees' Report**

***Achievements***

Another great year at Twiggs lane preschool in terms of attendance , we are almost at full capacity with limited sessions available .

We have had some fund raising projects such as raffles and a Christmas craft afternoon.

Our main bank account is looking healthy and remains at a consistent level which will allow us to add to a reserve fund .

***Reserves policy***

The intention of the pre-school is to have a contingency sum set aside should the pre-school close unexpectedly. This sum would cover staff salaries, supplier payments and refund of school fees to parents if appropriate.

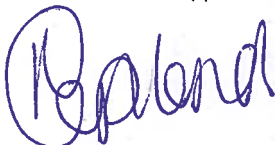
***Principal funding sources***

The principal sources of funds are generated by receipt of government funding for children over the age of 3 years and by billing for pre-school fees for children below the age of 3 years.

***Small company provisions***

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on <sup>13/02/26</sup> and signed on its behalf.



R Copland  
Trustee/director

## Twiggs Lane Pre-School

### Independent examiner's report to the trustees of Twiggs Lane Pre-School on the accounts for the year ended 31 July 2025

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 July 2025, which are set out on pages 5 to 9.

#### 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed 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 charity 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.



Cochrane & Co Accountants Ltd  
Relevant professional qualification or body: ICAEW  
38 Kings Road  
Lee-on-the-Solent  
PO13 9NU

Dated

*02 March 2026.*

**Twiggs Lane Pre-School**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31 July 2025**

Detail provided in the income and expenditure account

	2025 £	2025 £	2024 £	2024 £
	Unrestricted funds £	Total Funds £	Unrestricted funds £	Total Funds £
Incoming resources from generated funds				
Grants and other income	160,783	160,783	144,712	144,712
Total incoming resources	<u>160,783</u>	<u>160,783</u>	<u>144,712</u>	<u>144,712</u>
<b>Resources expended</b>				
Total resources expended	<u>(150,529)</u>	<u>(150,529)</u>	<u>(143,096)</u>	<u>(143,096)</u>
<b>Net (outgoing)/ incoming resources</b>	<u>10,254</u>	<u>10,254</u>	<u>1,616</u>	<u>1,616</u>
Interest receivable	<u>40</u>	<u>40</u>	<u>-</u>	<u>-</u>
<b>Net movement on funds</b>	<u>10,294</u>	<u>10,294</u>	<u>1,616</u>	<u>1,616</u>

**Twiggs Lane Pre-School****Registered number:**

07512922

**Balance Sheet****as at 31 July 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	4	8,734	10,573
<b>Current assets</b>			
Debtors	5	(469)	2,170
Cash at bank and in hand		46,446	31,038
		45,977	33,208
<b>Creditors: amounts falling due within one year</b>	6	(1,612)	(976)
<b>Net current assets</b>		44,365	32,232
<b>Net assets</b>		53,099	42,805
<b>Capital and reserves</b>			
Unrestricted funds	7	53,099	42,805
<b>Total funds</b>		53,099	42,805

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.



R Copland  
Director

Approved by the board on

13/2/26



**Twiggs Lane Pre-School  
Notes to the Accounts  
for the year ended 31 July 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (FRS 102).

***Company status***

The charity is a company limited by guarantee. The members of the company are the trustees named in the trustees report. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is a public benefit entity.

***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income is allocated to the appropriate fund.

***Incoming resources***

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Government grants are received to fund the pre-school objectives.

***Resources expended***

All expenditure is accounted for on an accruals basis.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Twiggs Lane Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 July 2025**

<b>2 Net incoming expenses</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Independent examiner's fees	1,026	978
	<hr/>	<hr/>
<b>3 Employees</b>	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	11	12
	<hr/>	<hr/>
<b>4 Tangible fixed assets</b>		
	<b>Land and buildings</b>	<b>Plant and machinery etc</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		<b>Total</b>
		<b>£</b>
At 1 August 2024	16,900	3,225
At 31 July 2025	16,900	3,225
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 August 2024	6,476	3,076
Charge for the year	1,690	149
At 31 July 2025	8,166	3,225
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 July 2025	8,734	-
	<hr/>	<hr/>
At 31 July 2024	10,424	149
	<hr/>	<hr/>
<b>5 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
(In advance)/Owed from payment plans	(469)	2,170
	<hr/>	<hr/>
<b>6 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	589	-
Other creditors	1,023	976
	1,612	976
	<hr/>	<hr/>
<b>7 Unrestricted funds</b>	<b>2025</b>	
	<b>£</b>	
At 1 August 2024	42,805	
Net movement on funds	10,294	
	<hr/>	
At 31 July 2025	53,099	
	<hr/>	

**Twiggs Lane Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 July 2025**

<b>8 Employee emoluments and trustee remuneration</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	109,538	108,292
	<u>109,538</u>	<u>108,292</u>

No employee earned over £60,000. There are, on average, 11 (2024 12) staff members. The trustees neither received nor waived any emoluments during 2025, other than in their role as employees of the Pre-School. No expenses were paid to trustees other than the reimbursement of expenses incurred on behalf of the preschool.

**9 Presentation currency**

The accounts are presented in Sterling.

**10 Ultimate controlling party**

The company is controlled by the directors who are also the trustees.

**11 Other information**

Twiggs Lane Pre-School is a private company limited by shares and incorporated in England. Its registered office is:

Marchwood Infant School  
 Twiggs Lane  
 Southampton  
 SO40 4ZE

**Twiggs Lane Pre-School**  
**Detailed profit and loss account**  
**for the year ended 31 July 2025**  
*This schedule does not form part of the statutory accounts*

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>	160,783	144,712
Total resources expended	(150,529)	(143,096)
<b>Gross profit</b>	10,254	1,616
Interest receivable	40	-
<b>Profit before tax</b>	<u>10,294</u>	<u>1,616</u>

**Twiggs Lane Pre-School**  
**Detailed income and expenditure account**  
**for the year ended 31 July 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Voluntary income</b>		
Donations	2,552	2,549
UK government grants	120,629	113,653
	<u>123,181</u>	<u>116,202</u>
<b>Activities for generating funds</b>		
Fees	36,159	26,840
Fund raising	1,336	1,616
T shirts/bags	107	54
	<u>37,602</u>	<u>28,510</u>
<b>Total resources expended</b>		
Equipment	1,800	968
Fund raising expense	39	176
Refreshment	1,272	1,084
Professional fees	4,256	4,308
Storage	160	441
Party/outings	273	280
Depreciation	1,839	2,496
General office admin	1,927	1,870
Cleaning supplies	870	142
Hot lunches	5,051	-
Bank charges	111	157
Resources	3,406	4,904
Bad debts	2,144	-
Hire of room	9,484	9,344
Salaries, PAYE/NIC	109,538	108,292
Software and subscriptions	2,540	3,348
Pensions	1,702	1,555
Sundries	-	128
Training and staff costs	2,024	1,964
Insurance	1,246	1,268
T shirts/book bags	847	371
	<u>150,529</u>	<u>143,096</u>