

REGISTERED COMPANY NUMBER: 07598405 (England and Wales)
REGISTERED CHARITY NUMBER: 1143489

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Eton Pre-School

Suzanne Cater ACA
Shepperton Studios
Room 147 Building 14
Studios Road
Shepperton
Middlesex
TW17 0QD

Contents of the Financial Statements
for the Year Ended 31 August 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

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 August 2025. 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

The charity's objects are 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 .

ACHIEVEMENTS AND PERFORMANCE

The Pre- School continues to run in accordance with the legal ratios for ages of the children.

We retained the agency staff cover for the Autumn Term and took the decision to employ said person from January 2025.

Income

Fees were limited for the Autumn Term, due to the limiting of the number of children to ratio with employed staff and not including agency staff.

Toast Club proved popular. Fees were billed and paid for in advance.

Spring Raffle raised a lot as tickets purchased on collective.

Expenditure

A laptop and printer were purchased for the manager.

Maintenance work was scheduled to be done during the Summer holidays. The hall was not booked out as a result.

Elklan Speech and Language training booked for Autumn Term to upscale additional member of staff in line with the other Deputy.

Other Income/Expenditure

We continue to source reasonably priced items, whilst bearing in mind their durability.

The Pre-School continues to work closely with the Local Authorities and supports families and children with a wide range of needs. In line with Ofsted regulations, staff have accessed online training , keeping abreast of changes in legislation , practices and new safeguarding measures. Training has also been undertaken to ensure renewal of certificates held, maintaining the rolling programme of staff qualifications.

Retained surpluses are required as reserves are to be utilised for ongoing maintenance of the building decor, once maintenance completed by landlords as agreed.

Funds are also required in case of redundancies.

FINANCIAL REVIEW

Reserves policy

Retained reserves are required as any surpluses are to be utilised in the following year for ongoing maintenance of the building decor , once maintenance is completed by the landlords as agreed.

Funds are also required in case of redundancies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Eton Pre-School is a Charity run on a not for profit basis. Its was originally set up to provide a service for Eton College but has been a community pre-school since the early 1990's. It was incorporated as a company on 11 April 2011 and took over the charity, Jacks eton Playgroup. The company registered as a charity which aims to offer affordable education and care for children aged two and a half to five year plus an afterschool club for children up to 9 years old..

Eton Pre-School

Report of the Trustees
for the Year Ended 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07598405 (England and Wales)

Registered Charity number

1143489

Registered office

St Johns Church Hall Off Sun Close
High Street
Eton
Berkshire
SL4 6AR

Trustees

Ms C Cope House Wife
Ms C B Markham Company Director
Ms S Mcdonagh Translator (appointed 1.11.24)
Ms A Moston None
Ms A Settle Teacher (appointed 1.11.24)
Ms C E S Shearman Teacher
Ms M C Wernham Company Director

Company Secretary

Ms S P Clifford

Independent Examiner

Suzanne Cater ACA
Shepperton Studios
Room 147 Building 14
Studios Road
Shepperton
Middlesex
TW17 0QD

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

.....
Ms M C Wernham - Trustee

Independent examiner's report to the trustees of Eton Pre-School ('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

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 the Company 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.

Suzanne Cater ACA
The Institute of Chartered Accountants in England and Wales

Suzanne Cater ACA
Shepperton Studios
Room 147 Building 14
Studios Road
Shepperton
Middlesex
TW17 0QD

Date:

Eton Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,637	1,488
Charitable activities			
Fees		211,376	237,419
Other trading activities	2	3,384	3,421
Investment income	3	964	852
Other income		1,159	985
Total		<u>219,520</u>	<u>244,165</u>
EXPENDITURE ON			
Charitable activities			
Expenditure		<u>213,214</u>	<u>199,701</u>
NET INCOME		6,306	44,464
RECONCILIATION OF FUNDS			
Total funds brought forward		227,209	182,745
TOTAL FUNDS CARRIED FORWARD		<u><u>233,515</u></u>	<u><u>227,209</u></u>

The notes form part of these financial statements

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	8	729	2,182
CURRENT ASSETS			
Debtors	9	1,611	1,375
Cash at bank		291,868	238,521
		<hr/>	<hr/>
		293,479	239,896
CREDITORS			
Amounts falling due within one year	10	-	(1)
		<hr/>	<hr/>
NET CURRENT ASSETS		293,479	239,895
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		294,208	242,077
PROVISIONS FOR LIABILITIES	12	(5,750)	(5,750)
ACCRUALS AND DEFERRED INCOME	13	(54,943)	(9,118)
		<hr/>	<hr/>
NET ASSETS		233,515	227,209
		<hr/>	<hr/>
FUNDS	14		
Unrestricted funds		233,515	227,209
		<hr/>	<hr/>
TOTAL FUNDS		233,515	227,209
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Eton Pre-School

Balance Sheet - continued

31 August 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
M C Wernham - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

2. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	3,384	2,071
Hall Hire	-	1,350
	<u>3,384</u>	<u>3,421</u>

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Bank Interest	964	852
	<u>964</u>	<u>852</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	1,453	1,752
	<u>1,453</u>	<u>1,752</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

6. STAFF COSTS

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

	31.8.25	31.8.24
	-	5
Average number of employees	<u>-</u>	<u>5</u>

The average number of monthly persons employed by the charity during the year who received remuneration was 4. (2024 5). The trustees received no remuneration during the period . No employees have received more than £60,000 during the year (2024 nil)

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,488
Charitable activities	
Fees	237,419
Other trading activities	3,421
Investment income	852
Other income	985
Total	<u>244,165</u>
EXPENDITURE ON	
Charitable activities	
Expenditure	<u>199,701</u>
NET INCOME	44,464
RECONCILIATION OF FUNDS	
Total funds brought forward	182,745
TOTAL FUNDS CARRIED FORWARD	<u><u>227,209</u></u>

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 September 2024 and 31 August 2025	<u>11,124</u>	<u>18,159</u>	<u>29,283</u>
DEPRECIATION			
At 1 September 2024	9,653	17,448	27,101
Charge for year	<u>742</u>	<u>711</u>	<u>1,453</u>
At 31 August 2025	<u>10,395</u>	<u>18,159</u>	<u>28,554</u>
NET BOOK VALUE			
At 31 August 2025	<u>729</u>	<u>-</u>	<u>729</u>
At 31 August 2024	<u><u>1,471</u></u>	<u><u>711</u></u>	<u><u>2,182</u></u>

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other debtors	11	-
Prepayments	1,600	1,375
	<u>1,611</u>	<u>1,375</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade creditors	-	1
	<u>-</u>	<u>1</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.25	31.8.24
	£	£
Between one and five years	-	38,400
	<u>-</u>	<u>38,400</u>

12. PROVISIONS FOR LIABILITIES

	31.8.25	31.8.24
	£	£
Provisions	5,750	5,750
	<u>5,750</u>	<u>5,750</u>

13. ACCRUALS AND DEFERRED INCOME

	31.8.25	31.8.24
	£	£
Accruals and deferred income	54,943	9,118
	<u>54,943</u>	<u>9,118</u>

14. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	227,209	6,306	233,515
	<u>227,209</u>	<u>6,306</u>	<u>233,515</u>
TOTAL FUNDS	<u>227,209</u>	<u>6,306</u>	<u>233,515</u>

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

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,520	(213,214)	6,306
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>219,520</u>	<u>(213,214)</u>	<u>6,306</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	182,745	44,464	227,209
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,745</u>	<u>44,464</u>	<u>227,209</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,165	(199,701)	44,464
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>244,165</u>	<u>(199,701)</u>	<u>44,464</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	182,745	50,770	233,515
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,745</u>	<u>50,770</u>	<u>233,515</u>

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

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	463,685	(412,915)	50,770
TOTAL FUNDS	<u>463,685</u>	<u>(412,915)</u>	<u>50,770</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

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

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	3	2
Donations	2,634	1,486
	<hr/> 2,637	<hr/> 1,488
Other trading activities		
Fundraising events	3,384	2,071
Hall Hire	-	1,350
	<hr/> 3,384	<hr/> 3,421
Investment income		
Bank Interest	964	852
Charitable activities		
Fees	45,340	54,988
Grant Funding	133,554	146,692
TOAST Income	32,482	35,739
	<hr/> 211,376	<hr/> 237,419
Other income		
Other Incoming Resources	1,159	985
	<hr/> 219,520	<hr/> 244,165
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	146,041	137,456
Social security	5,673	5,081
Pensions	4,113	3,450
Rent & Rates	20,694	19,646
Insurance	2,428	2,919
Light and heat	4,179	3,933
Telephone	816	813
Postage and stationery	313	781
Accountancy	2,000	2,653
Sundries	1,243	953
Equipment	5,513	2,757
Training	2,545	1,378
Carried forward	195,558	181,820

Eton Pre-School

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

	31.8.25 £	31.8.24 £
Charitable activities		
Brought forward	195,558	181,820
Food	2,665	3,053
Maintenance,Cleaning,Gardening	13,539	13,074
Depreciation of tangible fixed assets	1,452	1,754
	<hr/> 213,214	<hr/> 199,701
Total resources expended	<hr/> 213,214	<hr/> 199,701
Net income	<hr/> <hr/> 6,306	<hr/> <hr/> 44,464

This page does not form part of the statutory financial statements