

**REGISTERED COMPANY NUMBER: 07899199 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1147761**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**ST. CLARES PRE SCHOOL**

**ST. CLARES PRE SCHOOL**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**ST. CLARES PRE SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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 March 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 objects of the charity are 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;

- 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 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.
- Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**ST. CLARES PRE SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**STRATEGIC REPORT**

**Achievements and performance**

**Charitable activities**

At the end of a busy academic year, we transitioned 38 children to school, despite this we started the new 2024 academic year with stronger than normal numbers. The preschool benefited in numbers due to the transition of children from our Nursery, new business from our open day held earlier in the year for registrations and the new government funding schemes. The transition of children from Nursery to Preschool's ensures numbers can build in the preschool and we provide new vacancies in the Nursery for parents on our waiting list.

The Nursery has continued to grow and has at times we have struggled to meet demand. We have seen an increase in demand due to the new government funding opportunities that are being made available to working parents. We were not always able to meet the demand due to our working ratio and restricted numbers for children under 2 years but were able to work to our capacity and benefit from new funding opportunities.

We continue to be an inclusive setting. We continue to see increased numbers of children needing some additional support, children needing high levels of support and children where English is an additional language. To ensure we support the needs of all children our staffing model, staff levels and ratios are adapted and increased to meet these needs. We can offer limited one to one care and support to children needing that very high-level support and have increased resources, opportunities and staff knowledge to support our children where English is an additional language. In addition, members of our staff team have needed to access training for catheters, epilepsy, severe allergies, physical disabilities and mobility aids to support the individual needs of children. We have benefitted from working with other settings and schools to share ideas and advice. We benefit and rely on NHS professionals who train and support us in certain areas so that we can offer the appropriate level of support and development opportunities for children.

The increase in government funding rates have for the most part had a positive impact to our financial position. The continued low-level funding for SEN children does not cover all costs of supporting children needing higher levels of care and therefore the charity must subsidise these costs to meet these needs and provide high quality care and education to all. Risk assessments outcomes, professional input and increased insurance cost contribute to the increase in these care costs. Subsidy of these costs fall within our commitment as a charity. The committee must closely monitor these costs as the number of children needing support increases to ensure this does not impact on our financial sustainability or dominate all of our charity commitments.

Following a period of difficulty in recruitment, we have now filled all vacant positions. We have worked to adjust roles to allow us to be more flexible with staffing. The committee recognised the importance of retaining experienced and qualified staff. Salary reviews, benefits and training opportunities were part of the review and package implemented to retain staffing. We are fortunate to have a volunteer, who is highly qualified and experienced in childcare who has now been with us for 2 years. They provide us with support regularly two mornings each week and help with outings and functions.

Our community remains important to our Charity and is part of our curriculum. We link up regularly with a local elderly residential home. They come and visit us in preschool, and we to visit them. We enjoy shared activities whilst providing benefits to both children and the elderly from these visits. We also include visits to local places of interest during our holiday club to promote our local area and provide opportunities to use local transport where possible.

**Financial review**

**Financial position**

The pre-school is currently secure financial position following an increase to government funding and an increase to our chargeable fee and careful financial planning. Our expenditure continues to rise because of inflation costs, rent increases, the living wage and our commitment to staff salaries to retain staff. The committee will need to closely review and monitor our finances going forward to ensure we can sustain our financial position, monitor our expenditure and secure a new affordable lease going forward which will expire in the next financial period. We will need to fulfil our commitment to staffing retention to ensure we continue to offer and provide high quality care and education that is provided by a qualified and experienced staff team.

**ST. CLARES PRE SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**STRATEGIC REPORT**

**Financial review**

**Reserves policy**

As of the 31st March 2025 our reserve account hold's £260,810 the reserve account funds are held for our contingency plan for increased or unexpected running cost that may impact the business.

**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.

The charitable company was incorporated on 5th January 2012 and is limited by guarantee and registered as a charity. It is Governed by its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

We inform our parents in the first instance when we need to recruit any new trustees. Interested parties need to apply in writing and attend an interview from which the successful applicant will be appointed. In the event of no parent/carer making an application we will advertise this post locally and encourage other community services to apply, successful applicants will be interviewed an appointment will be made from one of the applicants. The successful applicant will be subject to a satisfactory enhanced DBS check.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07899199 (England and Wales)

**Registered Charity number**

1147761

**Registered office**

10 Strouden Court  
Havant  
Hampshire  
PO9 4JX

**Trustees**

L M Cowlin  
G Young-Evans  
S Bream  
Mrs L Lofting  
C Skinner

**Independent Examiner**

S F Mackie FCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....16/7/2025..... and signed on the board's behalf by:

..........  
G Young-Evans, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ST. CLARES PRE SCHOOL**

**Independent examiner's report to the trustees of St. Clares Pre School ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

*Stuart Mackie*

S F Mackie FCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: 19/09/2025.....

**ST. CLARES PRE SCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Development and education		539,438	-	539,438	414,028
Investment income	2	3,556	-	3,556	3,117
<b>Total</b>		<u>542,994</u>	<u>-</u>	<u>542,994</u>	<u>417,145</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Development and education		<u>468,393</u>	<u>-</u>	<u>468,393</u>	<u>388,492</u>
<b>NET INCOME</b>		74,601	-	74,601	28,653
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		456,974	-	456,974	428,321
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>531,575</u></u>	<u><u>-</u></u>	<u><u>531,575</u></u>	<u><u>456,974</u></u>

The notes form part of these financial statements

**ST. CLARES PRE SCHOOL**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	11	236,311	242,388
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		322,399	246,738
<b>CREDITORS</b>			
Amounts falling due within one year	12	(23,412)	(21,055)
<b>NET CURRENT ASSETS</b>		<u>298,987</u>	<u>225,683</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		535,298	468,071
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	(3,723)	(11,097)
<b>NET ASSETS</b>		<u>531,575</u>	<u>456,974</u>
<b>FUNDS</b>	16		
Unrestricted funds		<u>531,575</u>	<u>456,974</u>
<b>TOTAL FUNDS</b>		<u>531,575</u>	<u>456,974</u>

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 16/7/2025 and were signed on its behalf by:

  
G Young-Evans - Trustee

The notes form part of these financial statements



ST. CLARES PRE SCHOOL

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	80,626	32,287
Interest paid		(741)	(602)
Net cash provided by operating activities		<u>79,885</u>	<u>31,685</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>3,556</u>	<u>3,117</u>
Net cash provided by investing activities		<u>3,556</u>	<u>3,117</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		<u>(7,780)</u>	<u>(7,916)</u>
Net cash used in financing activities		<u>(7,780)</u>	<u>(7,916)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>75,661</u>	<u>26,886</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>246,738</u>	<u>219,852</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>322,399</u></u>	<u><u>246,738</u></u>

The notes form part of these financial statements

# ST. CLARES PRE SCHOOL

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	74,601	28,653
<b>Adjustments for:</b>		
Depreciation charges	6,078	6,078
Interest received	(3,556)	(3,117)
Interest paid	741	602
Increase in creditors	2,762	71
<b>Net cash provided by operations</b>	<u>80,626</u>	<u>32,287</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	246,738	75,661	322,399
	<u>246,738</u>	<u>75,661</u>	<u>322,399</u>
<b>Debt</b>			
Debts falling due within 1 year	(8,519)	405	(8,114)
Debts falling due after 1 year	(11,097)	7,374	(3,723)
	<u>(19,616)</u>	<u>7,779</u>	<u>(11,837)</u>
<b>Total</b>	<u>227,122</u>	<u>83,440</u>	<u>310,562</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

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.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

**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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**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.

Long leasehold	- 2% on cost
Fixtures and fittings	- 25% on cost

Individual fixed assets are capitalised at cost.

**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.

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued****Financial instruments****Debtors and cash at bank**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

**Creditors and provisions**

Creditors and provisions 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 after allowing for any trade discounts due.

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	3,556	3,117
	<u>          </u>	<u>          </u>

All investment income is derived from assets held in the United Kingdom.

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2025	2024
	Activity	£	£
Parental funding	Development and education	76,905	109,349
Grants	Development and education	462,533	304,679
		<u>539,438</u>	<u>414,028</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Hampshire County Council	462,533	304,679
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Development and education	441,414	26,979	468,393
	<u>          </u>	<u>          </u>	<u>          </u>

# ST. CLARES PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	377,539	296,458
Rent, rates, water and repairs	26,712	27,473
Insurance	3,959	3,112
Light and heat	4,530	4,387
Telephone and internet	853	661
Postage and stationery	572	363
Advertising	-	680
Sundries and pre school supplies	16,560	20,063
Children's play equipment and craft materials	5,879	6,312
Subscriptions	4,069	3,262
Interest payable and similar charges	741	602
	<u>441,414</u>	<u>363,373</u>

### 6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Development and education	<u>22,059</u>	<u>4,920</u>	<u>26,979</u>

Support costs, included in the above, are as follows:

#### Management

	2025 Development and education £	2024 Total activities £
Wages	13,646	12,038
Bank charges	558	605
Payroll	1,741	1,615
Donations	36	-
Depreciation	6,078	6,078
	<u>22,059</u>	<u>20,336</u>

#### Governance costs

	2025 Development and education £	2024 Total activities £
Legal and professional fees	2,827	2,749
Accountancy fees	2,093	2,034
	<u>4,920</u>	<u>4,783</u>

# ST. CLARES PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	6,077	6,078
Independent examiner's fee	1,728	1,690
	<u>7,805</u>	<u>7,768</u>

### 8. TRUSTEES' REMUNERATION AND BENEFITS

During the year Gail Young-Evans, who became a trustee with effect from 5 January 2012, received a salary totalling £30,434 (2024: £25,933) for her role as the Pre School Manager. The Articles of the Charity allow this at section 6.

Apart from the above, there was no trustee's remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

During the year only Gail Young-Evans was reimbursed out of pocket expenses of £95 (2024: None).

### 9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	344,857	292,623
Social security costs	46,328	15,873
	<u>391,185</u>	<u>308,496</u>

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

	2025	2024
Charitable activities	<u>24</u>	<u>23</u>

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

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Development and education	413,983	45	414,028
Investment income	<u>3,117</u>	<u>-</u>	<u>3,117</u>
<b>Total</b>	<u>417,100</u>	<u>45</u>	<u>417,145</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Development and education	<u>387,467</u>	<u>1,025</u>	<u>388,492</u>
<b>NET INCOME/(EXPENDITURE)</b>	29,633	(980)	28,653
<b>Transfers between funds</b>	(280)	280	-

**ST. CLARES PRE SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Net movement in funds</b>	29,353	(700)	28,653
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	427,621	700	428,321
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>456,974</u>	<u>-</u>	<u>456,974</u>

**11. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>280,771</u>	<u>15,517</u>	<u>296,288</u>
<b>DEPRECIATION</b>			
At 1 April 2024	39,308	14,592	53,900
Charge for year	5,615	462	6,077
At 31 March 2025	<u>44,923</u>	<u>15,054</u>	<u>59,977</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>235,848</u>	<u>463</u>	<u>236,311</u>
At 31 March 2024	<u>241,463</u>	<u>925</u>	<u>242,388</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Bank loans and overdrafts (see note 14)	8,114	8,519
Accruals and deferred income	15,298	12,536
	<u>23,412</u>	<u>21,055</u>

**ST. CLARES PRE SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2025 £	2024 £
Bank loans (see note 14)	3,723	11,097

**14. LOANS**

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank loans	8,114	8,519
Amounts falling between one and two years:		
Bank loans - 1-2 years	3,723	8,519
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	2,578

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	236,311	-	236,311	242,388
Current assets	322,399	-	322,399	246,738
Current liabilities	(23,412)	-	(23,412)	(21,055)
Long term liabilities	(3,723)	-	(3,723)	(11,097)
	531,575	-	531,575	456,974

**16. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	456,974	74,601	531,575
<b>TOTAL FUNDS</b>	456,974	74,601	531,575

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	542,994	(468,393)	74,601
<b>TOTAL FUNDS</b>	542,994	(468,393)	74,601



# ST. CLARES PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 16. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	427,621	29,633	(280)	456,974
<b>Restricted funds</b>				
HCC - Funding for struggling families	700	(980)	280	-
<b>TOTAL FUNDS</b>	<u>428,321</u>	<u>28,653</u>	<u>-</u>	<u>456,974</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	417,100	(387,467)	29,633
<b>Restricted funds</b>			
HCC - Funding for struggling families	45	(1,025)	(980)
<b>TOTAL FUNDS</b>	<u>417,145</u>	<u>(388,492)</u>	<u>28,653</u>

### 17. RELATED PARTY DISCLOSURES

The only related party transactions during the year was reimbursed expenses of £95 paid to Gail Young-Evans.

### 18. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.