

Registered company number
6366283

Registered charity number
1149470

Headstart Education Centre
(A company limited by guarantee)

Trustees' Report and Financial Statements

for the Year ended 31 July 2025

Headstart Education Centre
Report and financial statements
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Headstart Education Centre
Legal and Administrative Information

Charity name	Headstart Education Centre	
Charity registration number	1149470	
Company registration number	6366283	
Registered Office and operational address	Unit 2 Church Road Studio 56-62 Church Road London E12 6AF	
Directors and Trustees	Mr K D Attan Ms Z Khanom Mr M Ravat	Chairman Charity Manager
Independent Examiner	Mr Naveed Sharif FCCA TSP Professional Services 1B Highview Parade Redbridge Lane East Ilford Essex, IG4 5ER	
Bankers	HSBC 118 High Street North East Ham London E6 2HX	

Headstart Education Centre

Trustees's Report

The trustees, who are also directors for the purposes of company law, present the annual report and the audited financial statements of the organisation for the year ended 31 July 2025 which have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2019) and the Companies Act 2006.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 11 September 2007 and registered as a charity on 25 October 2012. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

The trustees have reviewed the major strategic, business and operational risks faced by the charity and have sought to mitigate these by setting up appropriate policies and procedures for all stakeholders.

Risk management

The trustees have a risk management strategy which comprises:

An annual review of the principal risks and uncertainties that the charity faces. This includes assessing the key success factors, critical dependencies, constraint factors and key milestones and performance indicators for the major changes encompassed in our strategy, and an analysis of the highest impact risks to which Headstart is exposed,

The establishment of policies, systems and procedures to mitigate risks,

Strategic and operational plans and an annual budget, and progress reporting against plans and budget,

The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The trustees have identified that the major risks are related principally to the risk of a major fire/flood/building related incident, exposure to a major safeguarding or data privacy incident, and long-term financial sustainability. The Trustees have sought to mitigate risk where possible, particularly relating to ensuring that the organisation has access to appropriate governance, professional expertise and management capability, and that there are plans for and investment in achieving financial sustainability.

On this basis the Trustees are satisfied that all material risks are managed effectively, and that the charity will be funded adequately for the foreseeable future.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The charity's charitable purpose is detailed in its objects, which are to advance education by providing accessible educational services in accordance with the principles of Islam, in particular but not exclusively, focusing on Muslim children's educational needs especially to those educated otherwise than in state schools.

Delivery of the public benefit is achieved by the direct provision of education through the Headstart Education Centre as well through other institutions as may be beneficial.

Recruitment and appointment of trustees

The directors of the company are also its trustees for the purpose of charity law and throughout this report are collectively referred to as trustees. The Board of Trustees is responsible for the overall governance of the charity. There are currently 3 trustees who have or have had their children studying at Headstart and thus have a strong attachment to the charity.

New trustees are recruited by the majority approval or selection of the existing trustees as stipulated in the governing document of the charity.

Financial summary

The Surplus for the year is £110.6K (2024: £151.6K). As at 31 July 2025, the reserves stood at £1,017,495.

Reserves Policy

The Trustees review on a regular basis the charity's development and operational plans, future funding needs and its overall resilience and financial stability in light of its ability to meet its charitable objectives for the foreseeable future (usually a period up to 3 years).

The Trustees' consideration takes into account the major risks to the organisation – see Risk Management above. Additionally, the Trustees consider the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunities and new initiatives.

Our aims and objectives

The objects of the Charity are to: ADVANCE EDUCATION BY PROVIDING ACCESSIBLE EDUCATIONAL SERVICES IN ACCORDANCE WITH THE PRINCIPLES OF ISLAM, IN PARTICULAR BUT NOT EXCLUSIVELY, FOCUSING ON MUSLIM CHILDREN'S EDUCATIONAL NEEDS.

We aim, through our Early Years and Primary Years Home Education arrangement to provide a high standard of support in the care and education of boys and girls from the ages of 6 months to 17 years. We have developed the centre to provide an environment that suits families who have chosen to educate their children otherwise. We provide an environment where each child is provided help and support to fulfil his or her potential, build self-confidence and develop a desire to contribute to the wider community. In so doing, we help our children for the opportunities, responsibilities and experience of later life.

Headstart Education Centre is a medium sized organisation registered with Ofsted on the compulsory and voluntary childcare registers in addition to the Early years register. The Early years department follows the EYFS curriculum. Our Primary Years is a part-time provision not intended to provide the main, all or significantly all of a child's education; however, we aim to utilise and reference the National curriculum for delivery of core subjects of: Literacy, Numeracy, Science and Computing. As a centre for the care and education of children we operate part-time hours in our primary department to complement home-schooling. This does not mean that the child cannot be registered part-time in a school or other institution in parallel to Headstart, during days or times the child is not attending with us. The centre's registered childcare operating hours are Monday – Friday however the primary home education arrangement department less hours, only operating from 8.50am-1.00pm Monday to Thursday during part of the calendar year. We aim to provide half term breaks in line with the local authority where possible to enable home educated children to share time with family and friends who are not home educated. Our home education ethos enables us to provide a more intimate setting where children can develop a sense of community and family.

Our objectives

Our key objectives for the year included:

- To enhance and improve the support provided to pupils
- To provide childcare for more babies
- To increase child numbers in both early years & primary years
- To continue to improve & expand the site where the centre is based
- To access training to improve learning practices
- To make home education support accessible

Access policy

It is our intention to make Headstart Education Centre genuinely accessible to children and families from all sections of the local community. In order to accomplish this, we will:

- Ensure that the existence of the Centre is known throughout the local community by means of advertising including banners and leafletting.
- Help keep fees low by offering subsidised fees where possible to some families
- Offering sponsorship of children's care and education to some families

- Provide advice to families regarding additional support for childcare fees, where possible (ie Universal Credit, 2-year-old grants, 30 hours free childcare for working families and tax-free childcare)
- Arrange our waiting list in order of date of application and date of birth (Priority will be given to siblings of children already attending Headstart Education Centre and children of Headstart key staff as per our admissions policy)
- Describe the Centre and its practices in terms that it welcomes all people
- Arrange for fundraising opportunities to engage local communities

The Centre should ensure that no child is excluded or disadvantaged because of ethnicity, religion, culture, family background, disability, gender or protected characteristic.

Review of activities and achievements

Child numbers and fees

During the year 2024/25 we had the following number of children:

Under 2yr: 9

EY (2yr olds) EY (3/4yr olds): 68 (AM+full-day)

Year R: 33

Year 1: 19

Year 2: 13

Year 3: 21

Year 4: 19

Year 5: 18

Year 6: 10

We aim to keep our fees as low as possible to enable our Centre to be accessible to all members of the community.

Our Fees are for September to July, but we ask parents to spread payments over 12 months. Our full fees for 2024-25 were:

Primary Years & Reception home-education (non-subsidised): £3,800.00 per annum

Reception (15 hours non-subsidised): £2,594.00 per annum

3-4yr olds Reception or EY (non-subsidised 30hrs) £5,856.00 per annum

3-4yr olds Reception or EY (with grant): Free + £88 per year snack fees

2-4yr olds (non-grant): £2,928 per annum

Additional hours: £9/hr (non-grant 2yr olds), £6/hr (non-grant 3-4 yr olds)

9 months - 2-year-olds (with grant): Free + £88 per year snack fee

The maximum subsidised fee we offered students in 2024/25 were:

Primary Years & Reception £2,205 per annum

Reception: £1,540 per annum

Sponsorship of children: Free

Discounted fees: Varies

In addition to fees we charge a one-off admission fee of £190.00, for non-grant students.

Our centre also reserves the right to hold a deposit to help maintain the notice period policy should a child leave.

We sponsored **1 child** during the year and provided grant support to one family. We offer this based on the family's financial needs or students' academic capability; we can offer up-to 100% sponsorship of a child's care and education and also consider bursaries for higher education for young adults and aspiring staff.

Academic

Headstart moved away from the old SATS system of levels and adopted the 'Three Es' approach. Children tested at the end of Key Stage 1 and Key Stage 2, were assessed in accordance with the newest criteria and graded by tutor judgement as follows:

- Emerging:** Child is still working towards achieving most or all learning objectives, success criteria and performance expectations for a child in this academic year (SATS Scaled Score under 100).
- Expected:** Child has generally met most or all learning objectives, success criteria and performance expectations for a child in this academic year (SATS Scaled Score of at least 100).
- Exceeding:** Child has met and/or surpassed most or all learning objectives, success criteria and performance expectations for a child in this academic year (SATS Scaled Score *ideally* at 110 or above, though tutor judgement also factors in).

As a home education support Centre, parents are able to opt out of internal SATs testing for their children should they choose and homework has always been option However, it has been suspended this year and until further clarity around this has been acquired from the DfE.

Below are the results of the previous year's and this year for Reception, Year 2 and Year 6 (2024-25).

Reception ELG 2023- 2024:

Scores	Student NO	Communication and language	Physical Development	Personal, Social and Emotional Development	Literacy	Mathematics	Understanding the World	Expressive Arts & Design
2 (Expected)	21	95%	95%	100%	62%	52%	100%	95%
1 (Emerging)	21	5%	5%	0%	33%	43	0%	0%
A (Unable to assess or where exemption applies)	21	0%	0%	0%	5%	5%	0%	5%

Reception ELG 2024- 2025:

Scores	Student NO	Communication and language	Physical Development	Personal, Social and Emotional Development	Literacy	Mathematics	Understanding the World	Expressive Arts & Design
2 (Expected)	30	60%	68%	65%	42%	58%	42%	53%
1 (Emerging)	30	40%	30%	35%	54%	38%	52%	43%
A (Unable to assess or where exemption applies)	30	0%	2%	0%	4%	4%	6%	4%

Year 6 SATS

	Student No	Reading/ SPAG	Student No	Writing	Student No	Numeracy
2015 Level 4	10	100%	9	90%	9	90%
2016 Level 4	11	100%	11	100%	11	82%
2017 Level 4	13	85%	13	46%	13	69%
2018 Level 4	5	100%	5	100%	5	100%

2019 Level 4	14	71%	14	71%	14	86%
2020-21 Level 4	10	90%	10	80%	10	90%
2021-22 Level 4	11	100%	11	91%	11	91%
2022-2023 level 4	14	93%	14	86%	14	100%
2023-2024 Level	11	100%	11	100%	11	91%
2024-2025 Level	10	90%	10	80%	10	100%

Year 2 SATS

	Student No	SPAG	Student No	Writing	Student No	Numeracy
2016-2017	14	50%	14	50%	14	57%
2018-2019	16	56%	16	44%	16	63%
2019-20	9	100%	9	100%	9	100%
2020-21	11	64%	12	75%	12	58%
2021-22	18	56%	18	56%	18	61%
2022-2023	18	67%	18	65%	18	72%
2023-2024	n/a	n/a	n/a	n/a	n/a	n/a
2024-2025	n/a	n/a	n/a	n/a	n/a	n/a

In the home education support section, we cover the core subjects (English, Maths, Science and Computing). Due to our part-time hours it is not possible and not our intention to provide the main, all or significantly all of a child's education at Headstart. Our provision does not offer a broad range of subjects like schools and we do not offer subject teaching in History, Geography, PE, Music, Citizenship, RE, Art or other subjects. Parents are made aware from the outset that our Centre is not a school and not full-time. Due to our ethos, we also provide "Lessons in Quran" as separate session on certain days when possible.

Trips and Projects

Primary Years Department:

At Headstart Education Centre, trips are valuable life experiences which open's children's life skills as part of recreation and fun activities. Approximately once every term, pupils are taken on trips affording them hands-on life experiences which create fond memories to help them in later life. Trip days are short and we end by our normal home time.

Headstart children had the opportunity to visit a variety of places throughout the year.

Museum of London.

Years 3, 4, 5 and 6 visited the Museum of London. The children walked alongside the beautiful riverside setting and experienced the past 400 years of Docklands history exploring the different galleries.

Children had the opportunity to:

- Have an immersive experience learning about the slavery and trade
- LONDON, SUGAR & SLAVERY: 1600 – PRESENT: The gallery shone a light on London's overlooked role in slavery because in reality, London was one of the world's most significant slave-trading ports.

Young V&A Museum

Years 1 and 2 had the opportunity to visit the Young V&A museum in Bethnal Green, where the children explored the imaginary and play galleries.

Light Visual Reality Art Show

Head Start Education Centre hosted a visit from Light Art VR, providing our children with an exciting opportunity to explore cutting-edge Virtual Reality (VR) technology. Children from Reception through Year 6 engaged with immersive storytelling experiences, including the Seerah of the Prophet Muhammad and stories of other prophets, brought to life through visual storytelling in a virtual environment.

Nursey and Primary Department Gullivers family trip – End of year Eid outing

Children and their families went to Gulliver's Theme park as our end-of-year family Eid outing.

Early Development of Reading and Phonics:

This year was an undoubted success in the development of reading within the Centre. Our aim was to try and find ways of helping tutors to become more confident and skilled at inspiring children to decode and segment words to read better. One way of doing this was to train and provide tutors with different strategies, approaches and methods to developing phonics, such as modelling, using action, making the correct sounds and we updated resources buying into an updated synthetic phonics programme. The new Jolly phonics scheme supported our tutor's confidence in delivering phonics sessions and made them more reflective about their practice. The tutors have used visual and interactive resources to tap into the children's love of reading.

Development of Writing:

We select appropriate writing materials that help tutors plan and stimulate learning, such as 'writing guides'. This helped tutors structure their lessons and develop their understating of each writing genre, which they were then able to reflect back to the children. We feel that writing should have a genuine purpose that responds to real life issues and situations to help pupils feel more engaged.

Science

We have recently invested in the new Collins Science books, which has supported the restructuring of our tutoring approach and enhanced the delivery of high-quality learning. Hands-on resources were effectively integrated into various science units, particularly where practical activities and in-depth topic exploration were essential.

Our tutors successfully catered to learners who thrive through visual and hands-on experiences. Children participated in exciting experiments that developed key skills such as enquiry, decision-making, problem-solving, and self-evaluation.

In addition, staff led engaging CPD (Continuing Professional Development) sessions, sharing best practices and fostering a collaborative learning culture within the team.

Computing

We have updated our Computing content by adopting the Teach Computing Curriculum, which is now more accessible and practical for our tutors to deliver. To support this, we have also invested in new computer resources, enhancing the quality and consistency of computing lessons.

Computing remains a key priority at Headstart. We ensure our staff are well-trained and confident through regular training and access to clear, structured lesson plans. Tutors also refer to additional planning support from the new computing curriculum plans, helping them to deliver engaging and effective learning.

Continued Professional Development

Our tutors are continually developing their skills needed to carry out meaningful learning for our children during this year. To that end, we have been engaging in weekly in house CPD sessions. Staff have been undergoing training sessions cantered on the following this year:

- Assessment for Learning
- Behaviour for Learning/ Behaviour management
- Cognition and how children learn.
- Learning Objectives & Success Criteria
- Lesson Planning-Features of a good lesson
- Big Maths/Mental Maths
- Supporting Pupils/Supporting slower learners
- Risk Assessing the Environment- on site and offsite
- Home Education and what it means for us
- Numeracy Maths topics – How to raise attainment
- Computing- Pedagogical approaches to improve quality learning

Though not an exhaustive list, we believe it is important that HSEC maintain a culture of improved learning through a marriage of managerial support and individual self-reflection. Our staff seem to have responded positively to these measures and seem intent on improving their own practice and providing a better standard to home educated children and supporting parents.

Early Years Department

This year has been a wonderfully productive and successful one for Early Years, alhamdulillah.

We were pleased to maintain consistency in our leadership throughout the year, which allowed us to focus on growth and improvement without disruption.

In terms of enrolment, we welcomed more babies this year, and our two-year-olds settled exceptionally well, interacting confidently with older children and contributing to a calm and positive learning environment. As always, we continued to prioritise strong parental engagement, which remains a key strength of our setting.

We made good use of Unit 7 as well as the butterfly room and outdoor area, giving children plenty of space for physical activities and movement. Our collaboration with the Primary Years team supported a smooth transition for those children whose parents opted for home education through Headstart. We also continued to build relationships with local schools to help families choosing mainstream education, ensuring children were well prepared for their next steps. We had a visit from staff at our local schools to observe our children with special educational needs (SEN), and they were highly impressed with the level of support provided by our team in meeting the children's individual needs.

The Reception aged children; most children met their end-of-year targets. Our team adapted the phonics and reading assessments to better suit the children's learning, and early assessments helped us to quickly identify gaps and provide tailored support.

We began the year with healthy numbers and aim to welcome even more families in the coming year. We continue to offer extended free hours allowing children to have lunch on site, giving parents more choice.

Our Early Years and Reception teams worked closely with the LA SENCO, which helped us identify needs earlier and provide timely referrals to Early Help where appropriate.

Although we couldn't run our usual termly trips this year, we plan to reintroduce them next year with parental support, including outings for our youngest children. Reception aged children will continue local trips using public transport, and all children regularly enjoy play visits to the local park.

Other Organisations

Our Centre is based in an accessible high-profile part of the community. We let out our venue at a low price to other community benefiting projects. Presently we have a madrasah, Arabic classes, a tuition group, holiday club and a martial arts organisation that run separately from us by hiring our venue. This helps provide revenue to our organisation in keeping increasing costs of living manageable and provides accessible facilities to families and children in the community. These organisations are independent and NOT governed or affiliated to Headstart.

Training

Primary Years Home Education Department:

At the beginning of each academic year, the induction and introductory training are delivered to staff. All staff receive health and safety, fire and safeguarding training. Key staff are also provided with training on fire risk assessment, paediatric first aid, child protection, prevent duty and safeguarding and safer recruitment.

Our staff and management team spend time to further their own knowledge and skills around good practice which would be suited to our specific type of provision.

Early Years Department

We regularly support our practitioners by providing access to a range of training opportunities, including baby room training, training for working with 2–3-year-olds, and promoting positive behaviour. These are often delivered in partnership with the local council. In addition, we offer in-house training tailored to extending children's learning and development in line with their individual needs.

Staff receive ongoing support from the management team through regular observations, constructive feedback, guidance, and one-to-one supervision meetings. At the start of each academic year, we deliver induction training to ensure all staff are fully familiar with the centre's core policies and procedures.

We also welcome students working towards childcare qualifications. They are mentored by the senior childcare officer and manager and supported by our experienced staff. Students gain hands-on experience of the practitioner's role, supporting children's play, language, and communication through carefully planned activities. They are also guided in how to complete meaningful observations to support children's development.

This year, one Early Years staff member and one Reception group staff member will complete their **Early Years Initial Teacher Training (EYITT)**. Additionally, two of our staff will complete their level 3 in childcare and our Early Years Manager has begun her **Level 5 Early Years Lead Practitioner qualification**, which is due for completion in June next year.

FUTURE PLANS

Parents, Children and staff have also donated generously this year for the UWT Charity project during Ramadan. We are proud to say that we raised approximately £25,930.60 in total that will assist families in crisis. We intend to continue supporting good causes next year.

We hope to extend our Early Years childcare offer to the London Borough of Redbridge in September.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and 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. In so far as we are aware:

- There is no relevant information of which the charitable company's examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

In preparing the Trustees Report, the Trustees' have taken advantage of the exemption available to small companies and have not prepared a strategic report.

Approved by the Board on 23 April 2026 and signed on their behalf by:

Khalil Attan

Khalil Attan (Chairman)

Independent Examiner's Report to The Trustees of

Headstart Education Centre

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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.

Naveed Sharif

23 April 2026

Name:	Naveed Sharif FCCA
Professional Body:	Association of Chartered Certified Accountants
Address:	TSP Professional Services 1B Highview Parade, Redbridge Lane East, Ilford, Essex, IG4 5ER

Headstart Education Centre
Statement of Financial Activities
Including Income & Expenditure Account
for the year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and grants		60		60	623
Charitable activities					
Fees, including NEG		589,329		589,329	622,872
Fundraising events		3,671		3,671	4,665
Other Income	2	83,040		83,040	88,229
Total income		<u>676,101</u>		<u>676,101</u>	<u>716,389</u>
Expenditure on:					
Charitable activities:	3	391,628		391,628	431,155
Other costs	4	185,862		185,862	133,674
Total expenditure		<u>577,490</u>		<u>577,490</u>	<u>564,829</u>
Net gains/losses on disposal of investments		11,978		11,978	
Net income/expenditure		110,589		110,589	151,560
Reconciliation of funds					
Total funds brought forward		906,906		906,906	755,346
Total funds carried forward		<u>1,017,495</u>		<u>1,017,495</u>	<u>906,906</u>

Headstart Education Centre
Registered No: 6366283
Balance Sheet
as at 31 July 2025

	Notes	2025 £	2024 £
Fixed assets			
Investments	8	<u>829,015</u>	<u>648,656</u>
		829,015	648,656
Current assets			
Debtors	9	293,533	316,877
Cash at bank and in hand		<u>260,607</u>	<u>255,235</u>
		554,140	572,112
Creditors: amounts falling due within one year	10	(365,660)	(313,862)
Net current assets		<u>188,480</u>	<u>258,250</u>
Net total assets		<u>1,017,495</u>	<u>906,906</u>
Charity funds			
Unrestricted funds	11	<u>1,017,495</u>	<u>906,906</u>
Total charity funds		<u>1,017,495</u>	<u>906,906</u>

The trustees, who are also 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 trustees/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.

The financial statements were approved and authorised for issue by the Board of the Trustees on 23 April 2026 and were signed below on its behalf by:

Khalil Attan

Khalil Attan (Chairman)

Headstart Education Centre
Notes to the Accounts
for the year ended 31 July 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:

Accounting convention

The financial statements have been prepared in accordance with 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) (second edition, effective 1 January 2019) - (Charities SORP (FRS102)), and the Companies Act 2006.

Headstart Education Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). These financial statements have been drawn up in the historical accounting basis.

Critical accounting judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Preparation of accounts on a going concern basis

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

In reaching this conclusion, the trustees have considered the impact of Covid-19 on the Charity and have reviewed cash flow forecasts covering a period of more than one year from the date of approval of these accounts.

Income recognition

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

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

Trade debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Fund Accounting: Funds held by the charity are:

Unrestricted funds: These are general funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds: These are funds subject to specific trusts generally declared by the donor or funds raised for a specific purpose.

Leasing

Rentals payable are charged on a time basis over the term of the lease.

2	Other Income	2025	2024
		£	£
	Babies Creche	8,058	8,415
	Investment Income	51,576	44,705
	Re-imbursements	4,126	3,047
	Venue hire	19,281	32,062
		<u>83,040</u>	<u>88,229</u>
3	Charitable activities		
	Children's refreshments	8,382	7,131
	Donations and sponsorships	5,860	12,697
	Educational resources	28,007	21,439
	Staff costs	344,299	387,194
	Trips	5,081	2,694
		<u>391,628</u>	<u>431,155</u>
4	Other costs		
	Advertising	100	20
	Bank charges	219	208
	Cleaning	358	164
	IT and Internet expenses	3,799	3,729
	Legal and Professional fees	54,028	24,824
	Light and Heat	5,827	7,334
	Premises maintenance costs	14,999	22,581
	Printing, postage and stationery	8	5
	Rent, rates and Insurance	105,130	72,855
	Telephone	1,395	1,952
		<u>185,862</u>	<u>133,674</u>
5	Staff costs and numbers		
	Staff remuneration	340,415	376,391
		<u>340,415</u>	<u>376,391</u>

In aggregate the average number of full and part time persons employed during the year was as follows:

	No. (2025)	No. (2024)
Charity Manager	1	1
Teaching staff	22	24
Coordinators	2	2
Lunchtime/snack assistants	4	4
Admin staff	3	3
Cleaning staff	4	4
	<u>36</u>	<u>38</u>

All employees are paid less than £60,000. This note is correct

6 Transactions involving Trustees or other related party

Ms Z Khanom-Trustee:

(a) In the interest of the Charity, an amount totalling £50,000 (2024: £38,842) was paid to Ms Z Khanom as part of service agreement fees.

7 Taxation

As a registered charity, Headstart Education Centre is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The charity is registered for Gift Aid with HM Revenue & Customs under reference number XT38118.

8 Investments

Market value as at 1 August 2024	648,656
Additions at cost	290,000
Disposals	(109,641)
Unrealised gain/(loss)	-
Market value as at 31 July 2025	<u>829,015</u>
<i>Historical cost</i>	<i>829,015</i>

The trustees are satisfied there has been no material movement in value between the date of acquisition and 31 July 2025.

9 Debtors

	2025 £	2024 £
Fees receivable	271,255	298,473
Other debtors	22,278	18,404
	<u>293,533</u>	<u>316,877</u>

10	Creditors: amounts falling due within one year	2025	2024
		£	£
	Suppliers	3,115	2,707
	Accruals and deferred income	271,089	221,284
	Other creditors	91,457	89,872
		<u>365,660</u>	<u>313,862</u>

11	Movement in funds	At	Incoming	Outgoing	Transfers	At
		01/08/2024	resources	resources		31/07/2025
		£	£	£	£	£
	Unrestricted funds	906,906	688,078	(577,490)	-	1,017,495
	Total funds	<u>906,906</u>	<u>688,078</u>	<u>(577,490)</u>	<u>-</u>	<u>1,017,495</u>

12 Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10.00