

ABBHEY 345 PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

ABBEY 345 PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Crouch
	J Harriss
	J Bucknell
	G Neale (Chair)
	C Gregory
	N Price
	K Patman (Treasurer)
Charity number (England and Wales)	1155108
Principal address	Postland Road
	Crowland
	PE6 0JA
Independent examiner	Moore
	Rutland House
	Minerva Business Park
	Lynch Wood
	Peterborough
	PE2 6PZ

ABBEY 345 PRE-SCHOOL

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ABBEY 345 PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to provide care and education of pre-school age children and enhance their development and education through play and exploration, in surroundings where all families are welcome, valued and enabled to become part of our learning community. Our role is to provide a safe, stimulating environment where with the support of our highly qualified staff, children can develop at their own pace.

The setting is committed to anti-discriminatory practice to promote equality of opportunity and valuing diversity for all children and families.

We instigate and adhere to and further the aims and objects of the Pre School Learning Alliance / EYFS.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

In accordance with the Charities Act and the Charities (Accounts and Reports) Regulations 2008, the trustees have given regard to the guidance on public benefit issued by the Charities Commission.

Abbey 345 Pre-School has had an amazing, albeit unsettled, year.

Abbey 345 Pre-School offered a variety of sessions to accommodate the needs of all the local pre-school children i.e. Let's Play Together (for parents/carers and their babies/toddlers), 2+ sessions (a shorter introductory session to pre-school for those aged 2 and above), mixed sessions (ages 2-4) and School Readiness sessions (for those in their pre-school year). We were also registered to deliver the government funded 2 year old entitlement and funding placements, which a number of families are taking advantage of, by sharing their hours with other settings.

As always, we have been able to maintain excellent links with South View Community Primary School liaising with Foundation Stage Teachers to enable a smooth transition for the children into full-time education. We have remained very open, having any local schools welcome to visit the setting to meet with the children being transferred to their supervision. In October 2024 South View Community Primary School arranged a meeting to discuss the possibility of the Preschool coming under the Primary School's umbrella

The non-staffing committee members met to review this offer and research the requirements and impact, costings etc. before placing findings to a full Committee with invitation extended to Senior Staff for inclusion. The decision was made to begin the tender process with Lincolnshire County Council in February 2025. In May 2025 it was confirmed that South View Community Primary School had won the tender, and the TUPE/handover began with a completion date of 31st August 2025. Our final day of operation was 23rd July 2025, and 11th August 2025 saw the return of the building to the council.

ABBEY 345 PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Training and development

During the period, Abbey 345 Pre-School employed a high calibre of extremely motivated staff with a management team fully committed to investing in the ongoing training and personal development of each member of the team. Staff have attended both mandatory and specialist training courses throughout the year, enabling them to acquire new skills, keep up-to-date with 'best practice', and keep abreast of the ever changing requirements within childcare practice.

Staff are fully aware of their safeguarding responsibilities and regular supervisions are scheduled giving staff the opportunity for professional discussions. All staff have additional areas of responsibility such as SEN, Inclusion, Behaviour Management, Mathematics, ICT, Communication & Language etc. and are encouraged to develop these within the setting for the benefit of the children.

After 29 years Kathy Crouch announced her intention to retire in January 2025 and chose the end of the year as her last day. Throughout her time Kathy has been an inspirational leader. Despite the huge emotional impact this day brought, staff still delivered the same professional care to the children and I am told by one child it felt like a party.

Extra activities and community events

Building maintenance continued to be an issue with the building coming to a point in time where it required more money spent to bring equipment, fixtures and fittings up to date.

Fire exit steps needed to be replaced (like for like) and with the left over wood there was enough to create a pram cover to one side of the perimeter fencing.

With the requirement to hand the building back to the council (hand over to South View School) a comprehensive maintenance/repair list was made. This included; Emptying the building of all goods, Repainting throughout (using specialised plastic wall paint that required respirators to apply), deep cleaning of floors and kitchen area, pressure washing external areas, replacement of white goods, replacement of external classroom door, replacement of front door, new blinds throughout, repair of flooring and pointing, replacement of outdoor equipment, recapping of hard flooring sealant and many, many, other things. Following the handover an email was received stating that the council was "very pleased with the exceptional work that has been carried out". Staff and Committee Members worked solidly through the first half of the summer break to ensure the building was ready.

We continued to work closely with Crowland Community Larder as a drop off point for supplies for more vulnerable families in the community.

Regular outings were made throughout Crowland and away from the setting. School Readiness children were able to visit Flatland Alpacas with special thanks to everyone who gave their support for the day.

Special fundraising events organised by staff proved very popular. The stall at Crowland Christmas Light Switch On returned a record fundraising amount when compared to previous years. The Leavers party was a success with emotional parents genuinely sad their child has to leave a place they have loved and thrived in, being more poignant that the children leaving are to be the last under the care of Abbey345 Preschool.

We worked hard to maintain links with our families via social media with regular scheduled Facebook posts and Tapestry notifications. These included ideas & links to learning activities at home as well as updates with happenings in the setting.

ABBEY 345 PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Fundraising performance

As a not-for-profit organisation it has always been necessary for us to boost our funds and provide experiences / additional resources, which we could not meet out of our planned budget. Fortunately, throughout the year, Abbey345 continued to be supported by parents. Fee costs that were put in place and the huge leap in the cost of living and gas/electricity prices raised concerns that parents were being pushed too far.

As mentioned above, our annual Christmas and Easter Hampers (both online and in person) allowed additional tickets to be sold for the Christmas hampers which was a very welcome boost. Thank you to everyone who contributed towards these or bought tickets.

As well as fundraising for our Pre-School, it was also important to support other charitable organisations and this year our children have supported other charities, for instance - Children in Need and Red Nose Day.

Financial review

During the year to 31 August 2025, on top of the impacts of the ongoing cost of living crisis, the Pre-School continued to suffer from minimal increases in government funding alongside significant minimum wage increases. Following ongoing cost and income generating reviews, the Pre-School reports a net deficit of £13,986 for the year ended 31 August 2025.

Going concern

The charity has not been treated as a going concern as the charity will cease as at 31 August 2025.

Reserves policy

Closing funds have been distributed to other charitable entities on the closure of the charity.

As at 31 August 2025, on cessation of the charity, no funds are held. Staff have been transferred under TUPE and no redundancy costs have been born by the charity.

Included in the accounts is an accrual of £188,141 relating to payments made for final expenditure and distribution of funds on closure of the charity.

Structure, governance and management

Until 31 August 2025, Abbey 345 Pre-School was registered with the Charity Commission as a Charitable Incorporated Organisation (CIO), number 1155108. The Charity was first established on 18th March 1987 (Charity No 1036895) and was transferred to the new CIO with effect from 14th October 2014, with a new Pre School Learning Alliance Constitution adopted.

The trustees who served during the year and up to the date of signature of the financial statements were:

K Crouch

J Harriss

J Bucknell

G Neale (Chair)

C Gregory

N Price

K Patman (Treasurer)

ABBAY 345 PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees' report was approved by the Board of Trustees.

G Neale (Chair)

Trustee

15 June 2026

ABBEY 345 PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABBEY 345 PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Abbey 345 Pre-School (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Moore

Rutland House
Minerva Business Park
Lynch Wood
Peterborough
PE2 6PZ
15 June 2026

ABBEY 345 PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies		926	350	1,276	775	268	1,043
<u>Charitable activities</u>							-
Pre school grant funding		179,709	21,485	201,194	159,182	26,012	185,194
Session fees and snack charges		24,496	-	24,496	28,365	-	28,365
Merchandise		231	-	231	472	-	472
Training		175	-	175	100	-	100
Miscellaneous		27	-	27	50	-	50
Other trading activities		3,397	-	3,397	3,007	-	3,007
Total income		<u>208,961</u>	<u>21,835</u>	<u>230,796</u>	<u>191,951</u>	<u>26,280</u>	<u>218,231</u>
Expenditure on:							
<u>Raising funds</u>							
Fundraising and publicity		2,154	-	2,154	444	-	444
<u>Charitable activities</u>							
Charitable expenditure	1	385,940	43,329	429,269	153,825	22,561	176,386
Total expenditure		<u>388,094</u>	<u>43,329</u>	<u>431,423</u>	<u>154,269</u>	<u>22,561</u>	<u>176,830</u>
Net income/(expenditure) and movement in funds		(179,133)	(21,494)	(200,627)	37,682	3,719	41,401
Reconciliation of funds:							
Fund balances at 1 September 2024		179,133	21,494	200,627	141,451	17,775	159,226
Fund balances at 31 August 2025		<u>-</u>	<u>-</u>	<u>-</u>	<u>179,133</u>	<u>21,494</u>	<u>200,627</u>

The statement of financial activities includes all gains and losses recognised in the year. The charity ceased activities during the year ended 31 August 2025 and as such the accounts are prepared on a basis other than that of continuing activities.

ABBEY 345 PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		188,141		202,127	
Creditors: amounts falling due within one year		<u>(188,141)</u>		<u>(1,500)</u>	
Net current assets			-		200,627
			=====		=====
The funds of the charity					
Restricted income funds	6		-		21,494
Unrestricted funds			-		179,133
			=====		=====
			-		200,627
			=====		=====

The financial statements were approved by the trustees on 15 June 2026

G Neale (Chair)
Trustee

ABBEY 345 PRE-SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Donations made	175,211	-
Learning environment	344	591
Pupil premium and Disability Access Expenditure	14,567	6,269
Wages	14,106	15,485
Sundry	3,106	216
	<u>207,334</u>	<u>22,561</u>
Share of support and governance costs (see note 2)		
Support	220,435	152,325
Governance	1,500	1,500
	<u>429,269</u>	<u>176,386</u>
Analysis by fund		
Unrestricted funds	385,940	153,825
Restricted funds	43,329	22,561
	<u>429,269</u>	<u>176,386</u>

Donations made on the closure of the charity related to the final fund balances held. These were donated to charities with objectives aligned with those of Abbey 345 Pre-school.

2 Support costs allocated to activities

	Charitable expenditure 2025 £	Total 2024 £
Wages	165,584	147,607
Website, computer and telecommunication	1,677	3,220
Cleaning, repairs and maintenance	14,193	3,890
Advertising and merchandise	536	985
Insurance	3,642	2,340
Learning environment	18,159	8,187
Staff training and welfare	1,517	451
Light, heat and rent	4,190	4,885
Postage and stationery	556	377
Miscellaneous	10,381	2,943
Governance	1,500	1,500
	<u>221,935</u>	<u>176,385</u>

ABBEY 345 PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

2 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Independent examination fee	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

3 Trustees

During the year two trustees were remunerated for their roles as Pre-school Manager and Senior Early Years Practitioner. Their remuneration in the year totalled £44,851 (2024: £47,255).

4 Employees

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ABBEY 345 PRE-SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

6 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 September 2023	Incoming resources	Resources expended	Balance at 1 September 2024	Incoming resources	Resources expended	Balance at 31 August 2025
	£	£	£	£	£	£	£
Pupil Premium	9,189	5,645	(3,286)	11,548	8,584	(20,132)	-
Winter Grant	216	-	(216)	-	-	-	-
Disability Access	4,000	1,882	(236)	5,646	1,848	(7,494)	-
Inclusion Funding	1,911	18,485	(18,232)	2,164	10,433	(12,597)	-
Community Champions	1,117	-	(323)	794	-	(794)	-
Other restricted donations	1,342	268	(268)	1,342	970	(2,312)	-
	<u>17,775</u>	<u>26,280</u>	<u>(22,561)</u>	<u>21,494</u>	<u>21,835</u>	<u>(43,329)</u>	<u>-</u>

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is allocated to the fund.

Pupil premium, inclusion funding and disability access funds are allocated to benefit specific qualifying children in line with government guidelines; on cessation all remaining restricted funds followed the related individuals and were transferred to South View Primary School appropriately.

7 Events after the reporting date

The charity had ceased its activities by the year end. The main activity of the provision of pre-school care and education will be carried on by a local school. An accrual has been made in these financial statements to account for the final operating costs and distribution of remaining funds to other charitable entities with aligned objectives. These are the final financial statements of the Charity.

Document Activity Report

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Tue, 16 Jun 2026 12:06:16 GMT

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Tue, 16 Jun 2026 13:10:27 GMT	Gemma Neale viewed the document
Tue, 16 Jun 2026 12:09:28 GMT	Document Sent