

Mansbridge Community Pre-School

Unaudited Accounts

31 August 2024

Mansbridge Community Pre-School Contents

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Mansbridge Community Pre-School Information

Trustees

Nicole Cummins (Chair)
Shelley King
Madalina Porcaru
Victoria Childs

Accountants

Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
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Mansbridge Community Pre-School
Trustee's annual report
for the year ended 31 August 2024

The trustees present their report together with the financial statements of the charity for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution, the Charities Act 2011 and the Charities SORP.

Structure, Governance and Management

The pre-school is a Charitable Incorporated Organisation, having a constitution adopted on 11 October 2013.

The charity Trustees are appointed at the AGM and serve two successive years. At each AGM at least a third of the trustees must retire and this should be those trustees that have been appointed for the longest.

Trustee vacancies are then filled by election by the members at the AGM. Where possible, trustees will be family members in order to promote parental involvement.

Management of the Pre-School

The day to day management of the pre-school and the care of the children is carried out by employed members of staff who make decisions in line with the EYFS standards and policies agreed by the trustees.

Objectives and activities

The organisations objectives are to enhance the development and education of children, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

We know how important your child is and we aim to deliver the highest quality of care and education to help them to achieve their best by providing a safe, happy and stimulating environment in which your child will gain confidence through various play activities. We offer a planned and varied curriculum, valuing each child individually as they embark on their learning journey at Mansbridge Community Pre-School (MCPS). Every child deserves the best possible start in life and the support that enables them to fulfil their potential. Children develop quickly in the early years and a child's experiences between birth and age five have a major impact on their future life chances. A secure, safe and happy childhood is important in its own right. Good parenting and high quality early learning together provide the foundation children need to make the most of their abilities and talents as they grow up.

Over the past year, the children enjoyed a wide range of engaging activities and experiences. We continued to foster strong partnerships with families through collaborative events such as Christmas crafts, festive singing, Mother's Day and Father's Day celebrations, Easter activities, and a memorable leavers' party and ceremony.

Throughout the year, the children explored seasonal changes and cultural celebrations. Topics included Autumn, Harvest, Halloween, Diwali, Eid, Bonfire Night, Christmas, Winter, Chinese New Year, Easter, and Spring. They also learned about "People Who Help Us" and participated in enriching hands-on experiences, including animal visits and a trip to Marwell zoo.

These activities greatly supported the children's learning, cultural understanding, and sense of community within the setting.

Public benefit

The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

Mansbridge Community Pre-School
Trustee's annual report
for the year ended 31 August 2024

Reserves policy

The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment, provide security for the future of the pre-school, enable the pre-school to meet statutory requirements for sick pay for it's staff and to meet redundancy costs in the event of the pre-school closing.

At 31 August 2024 unrestricted reserves totalled £75,495 and restricted reserves totalled £nil, giving total reserves of £75,495.

Plans for the future

Preschool Development Plan: Academic Year 2025–2026:

1. Staffing and Qualifications

Goal: Ensure all Early Years staff are fully qualified and confident in their roles.

- Continue supporting all staff currently enrolled in approved Early Years training programs.
- Set milestone reviews every term to track training progress and identify support needs.
- Offer incentives or recognition for staff upon completing qualifications.

2. Core Mandatory Training

Goal: Maintain a safe and compliant setting by ensuring all staff are up to date.

- Schedule annual renewal sessions for:
 - Paediatric First Aid
 - Safeguarding and Child Protection
 - Food Hygiene
 - Health and Safety
- Create a central calendar with automated reminders for expiring certificates.

3. Continued Professional Development (CPD)

Goal: Keep staff informed and reflective practitioners.

- Termly CPD days focusing on:
 - Current Early Years pedagogy
 - Inclusive practice and SEND
 - Cultural diversity and anti-bias education
- Include external speakers or workshops to broaden exposure.

4. Staff Wellbeing

Goal: Support staff mental health and retention.

- Offer regular 1:1 wellbeing check-ins with leadership.
- Create a staff relaxation or quiet space on site.
- Conduct an anonymous annual staff survey to assess wellbeing and workplace satisfaction.
- Promote use of external wellbeing or counselling services where needed.

5. Outdoor Provision Expansion

Goal: Enhance outdoor learning in all weather conditions.

- Apply for grants or community funding (e.g., local authority, lottery, or charity funds) to build permanent weatherproof outdoor structure.
- Allocate budget for staff waterproofs and thermals to support outdoor work in winter.

6. Parental Engagement & Community Links

Goal: Strengthen home learning and family involvement.

- Host termly parent workshops (e.g., phonics, play at home, behaviour).
- Celebrate key events and invite family participation (e.g., multicultural days, picnics).
- Keep communication consistent through newsletters, digital platforms, or parent meetings.

7. Review and Monitoring

Goal: Ensure goals are progressing effectively.

- Termly staff meetings to review the plan's progress.
- Update the setting's improvement plan accordingly.
- Conduct end-of-year review

Financial review and funding

The principal funding source continues to be the subsidy provided by the Local Authority. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

The main source of expenditure is staff wages.

**Mansbridge Community Pre-School
Trustee's annual report
for the year ended 31 August 2024**

Statement of trustees responsibilities;

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

The law applicable to charities in England & Wales/Northern Ireland 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 charity and of the incoming resources and application of resources of the charity 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on
Signed on it's behalf by;

13/05/2025


Shelley King
Trustee

Mansbridge Community Pre-School

Registered charity number 1155811

Independent Examiner's Report to the Trustees of Mansbridge Community Pre-School on the accounts for the Year ended 31 August 2024

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2024, which are set out on pages 4 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Cochrane & Co

J Cochrane, FCA

Dated

02 June 2025

Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

Mansbridge Community Pre-School
Statement of Financial Activities
for the year ended 31 August 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources				
Funding	167,779	-	167,779	134,168
Fees	9,033	-	9,033	11,911
Pupil premium	-	4,146	4,146	3,493
Grants	-	39,679	39,679	42,174
Other	0	-	-	2,000
Trips	867	-	867	896
Parties	249	-	249	75
Snack donations	1,039	-	1,039	697
Uniform	266	-	266	544
Fundraising	90	-	90	176
Bank interest	688	-	688	374
Total	180,011	43,825	223,836	196,508
Resources expended				
Gross wages and salaries	132,595	40,117	172,712	143,169
National insurance	1,875	-	1,875	41
Pensions	2,890	-	2,890	2,231
Rent	7,170	-	7,170	6,841
Admin	4,862	953	5,815	5,756
Snack	1,232	-	1,232	1,062
Training	4,658	-	4,658	2,122
Equipment	9,797	2,100	11,897	9,288
Depreciation	3,818	-	3,818	1,853
Uniform	1,895	-	1,895	2,233
Trip expenses	425	350	775	1,833
Cleaning	1,287	-	1,287	1,402
Subscriptions	198	-	198	272
Accountancy and bookkeeping	2,203	-	2,203	2,152
DBS	350	-	350	469
Party expenses	608	305	913	123
Repairs and renewals	2,037	-	2,037	608
Other	1,295	-	1,295	818
Total	179,195	43,825	223,020	182,273
	179,195	43,825	223,020	182,273
Net movement in funds	816	-	816	14,235
Reconciliation of fund;				
Total funds brought forward	74,679	-	74,679	60,444
Total funds carried forward	75,495	-	75,495	74,679
Unrestricted funds			75,495	74,679
Restricted funds			-	-
			75,495	74,679

**Mansbridge Community Pre-School
Statement of Financial Position
as at 31 August 2024**

	Notes	2024 £	2023 £
Fixed assets			
Equipment, machinery and motor vehicles	5	9,897	7,034
Current assets			
Cash at bank		69,015	70,735
Prepayments		2,110	1,307
		<u>71,125</u>	<u>72,042</u>
Current liabilities			
Trade creditors		<u>5,527</u>	<u>4,397</u>
Net current assets		65,598	67,645
Net assets		<u>75,495</u>	<u>74,679</u>
Funds			
Funds		74,679	60,444
Net surplus/(deficit) for the year		816	14,235
		<u>75,495</u>	<u>74,679</u>

These accounts were approved by the Trustees on *13/05/2025* and signed on it's behalf by;



Shelley King
Trustee

Mansbridge Community Pre-School
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies

Basis of preparation of accounts

The accounts have been compiled on an accruals basis for the information of the pre-school committee and its members. As such, the preparation of these accounts is governed by the SORP (FRS 102). The trustees believe they have sufficient funds to deal with any contingencies and have prepared the accounts on a going concern basis.

The charity is unincorporated under the Companies Act.

The charity is a public benefit entity.

Incoming resources

All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a received basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when the charity has unconditional rights to the income.

Outgoing resources

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund accounting

Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation.

Restricted funds represent pupil premium and other grants income which are received in respect of restricted purposes.

Mansbridge Community Pre-School
Notes to the Accounts
for the year ended 31 August 2024

2 Pre-School Learning Alliance

The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

3 Accumulated Fund

All funds and assets are for the benefit of the pre-school members.

4 Employee numbers

There were 13 employees during the year (2023 12).

5 Presentation currency

The accounts are presented in Sterling.

6 Independent examiners fees

During the year fees of £1,320 were due to the Independent examiner (2023 £1,218).

7 Trustee remuneration

During the year one trustee was paid remuneration as follows;

Shelley King £29,632.

Amounts were paid via her contract of employment with the pre-school.

8 Trustees expenses

No expenses were paid to trustees in the year.

9 Employees

No individual employee was paid over £60,000.

10 Related party transactions.

There are no related party transactions.

**Mansbridge Community Pre-School
Notes to the Accounts
for the year ended 31 August 2024**

11 Plant, machinery and motor vehicles

	Plant and machinery £
At 31 August 2020	19,474
Additions	6,681
At 31 August 2024	<u>26,155</u>
Depreciation	
At 1 September 2023	12,440
Charge for the year	3,818
At 31 August 2024	<u>16,258</u>
Net book value	
At 31 August 2024	<u>9,897</u>
At 31 August 2023	<u>7,034</u>