

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025
FOR
AVON SMALL SAINTS PRE-SCHOOL**

AVON SMALL SAINTS PRE-SCHOOL

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for year ended 31st August 2025**

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AVON SMALL SAINTS PRE-SCHOOL

CHARITY INFORMATION
for year ended 31st August 2025

TRUSTEES:

Tyree Pulman

CHARITY OFFICES:

c/o All Saints C of E Primary School
High Street
Netheravon
Wiltshire
SP4 9PJ

CHARITY NUMBER:

1160180

INDEPENDENT EXAMINER:

EP Services Ltd
2D-2E Fitz Gilbert Court
Castledown Business Park
Ludgershall
Wiltshire
SP11 9FA

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES for year ended 31st August 2025

INTRODUCTION

CHAIRMAN'S REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

- (1) promoting their care and safety;
- (2) promoting their education and promoting parental involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and carers;
- (5) providing services to individuals holding membership of the cio; and
- (6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training

New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we invested in improving safety in the garden by making it more secure. This has allowed us to invest in improving our outdoor space with new equipment for the children to enjoy. We have also improved technology for staff for better communication with parents.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. We have also recruited new BANK staff to help ease pressure on contracted staff and help cover any sickness without impacting the setting.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES for year ended 31st August 2025

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

79% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £43,205. They had a balance of Petty cash of £0. The Revolut Card balance of £396 has been brought forward from the previous years. This card was held in the name of a former committee member, and despite repeated efforts, the charity has been unable to obtain the relevant statements or recover the funds. As a result, the £396 remains unaccounted for.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. 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.

ON BEHALF OF THE TRUSTEES:

TRUSTEE 

TRUSTEE

Dated: 02/07/26

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tarlia Knight FCCA
EP Services Ltd
2D-2E Fitz Gilbert Court
Ludgershall
Wiltshire
SP11 9FA

Dated:

AVON SMALL SAINTS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2025**

	Notes	2025			2024
		£ Unrestricted	£ Restricted	£ Total	£ Total
INCOME & EXPENDITURE					
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		-	-	-	0
Activities for generating funds					
Fundraising		-	-	-	0
Incoming resources from charitable					
Activities:					
Attendance fees	2	122,875		122,875	130,970
Sundry income		660		660	863
Other incoming resources		3		3	65
Total incoming resources		123,538		123,538	131,898
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	105,300	-	105,300	130,531
Governance costs	4	1,516	-	1,516	2,229
Total resources expended		106,816	-	106,816	132,760
NET INCOMING/(OUTGOING) RESOURCES		16,722		16,722	(862)
Total funds brought forward at 1 Sep 24		30,345	-	30,345	31,207
TOTAL FUNDS CARRIED FORWARD					
AT 31 August 25		47,067	-	47,067	30,345

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2025

BALANCE SHEET
31 August 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS:					
Equipment	6		4,017		3,263
CURRENT ASSETS:					
Debtors	7	1,312		906	
Cash at bank and in hand		43,206		27,542	
			44,518		28,448
CREDITORS: Amounts falling due within one year	8	(1,468)		(1,366)	
NET CURRENT ASSETS:			43,050		27,082
TOTAL ASSETS LESS CURRENT LIABILITIES:			47,067		30,345
FUNDS:					
Unrestricted funds: general expenses		47,067		30,345	
		47,067		30,345	

ON BEHALF OF THE TRUSTEES:

TRUSTEE *Tyree Pulham*

TRUSTEE

Dated: 02/07/26

The notes form part of these financial statements

AVON SMALL SAINTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

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. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy

Voluntary income and donations are accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Governance costs

Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

AVON SMALL SAINTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2025

ACCOUNTING POLICIES continued

Intangible income

The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 £	2024 £
Attendance Fees	25,902	-	25,902	22,994
Wiltshire County Council	96,973	-	96,973	107,976
	122,875	-	122,875	130,970

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2025 Cost £	2024 Cost £
Staff Wages (note 5)	82,678	103,434
Snack	1,913	1,570
Stationary, Printing & Postage	285	475
Resources & Small Equipment		977
Employers National Insurance	433	373
Staff Pension	1,371	1,696
Telephone & Broadband	627	591
Staff Training, Welfare & DBS & Travel	893	744
Rent & Rates	-	-
Electric	3,600	7,781
Staff Entertainment	368	725
External Activities	-	-
Uniform	187	407
Insurance	1,902	838
Waste Collection	1,031	1,146
Advertising	229	179
Repairs & Maintenance	1,034	3,412
Subscriptions & Software & IT Consumables	5,725	5,046
Cleaning & personal hygiene	2,076	120
Sundry/Miscellaneous	-	-
Depreciation	848	881
Bank Charges	98	122
Charitable Donations	0	13
	105,300	130,531

AVON SMALL SAINTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2025

4. GOVERNANCE COSTS

This is stated after charging:

	2025	2024
	£	£
Accountancy Fees	1,517	2,229

5. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

6. FIXED ASSETS

	Fixtures and Fittings	Leasehold Improvements
<u>Cost/Value</u>		
At 1st September 2024	9677	2,173
Additions	302	1,300
Disposals	-	-
At 31st August 2025	9,979	3,473
<u>Depreciation</u>		
At 1st September 2024	8,587	
Charge for year	502	347
Disposals	-	
At 31st August 2025	9088	347
<u>Net Book Value</u>		
At 31st August 2024	1,090	2,173
At 31st August 2025	891	3,126

Depreciation is charged in the accounts for fixture and fittings at 25% on cost using the straight-line method. Leasehold improvements is depreciated at 10% using the straight-line method.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors: Prepayments	916	511
Revolut Card	395	395

AVON SMALL SAINTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2025**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
PAYE and national insurance	385	285
Pension Contributions	73	73
Net Wages	-	-
Other creditors	-	-
Accruals	1,008	1,008
	1,467	1,366