

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025**  
**FOR**  
**TYDD ST MARY PRE-SCHOOL**

Wheelers  
Chartered Accountants & Tax Consultants  
27-29 Old Market  
Wisbech  
Cambridgeshire  
PE13 1NE

**TYDD ST MARY PRE-SCHOOL**

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**FOR THE YEAR ENDED 5 APRIL 2025**

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**TYDD ST MARY PRE-SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 5 April 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 Charity works for the public benefit having as its objects the development and education of children primarily under statutory school age in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to support the training of individuals working within the pre-school

The Trustees support the aims of the Pre-School and have the power to do all such lawful things as shall further the attainment of the said aims; raise funds, employ on such terms and conditions of employment as the group shall determine any paid or voluntary worker or workers to assist in the attainment of the said aims.

**Public benefit**

The trustees have complied with the duty in section 17 of the 2011 Charity Act, to have due regard to guidance published by the Charity Commission, including public benefit guidance.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Tydd St Mary Preschool is competently managed by Mrs Sheila Melton and a small team of devoted, caring and enthusiastic staff.

The Trustees have supported the staff to achieve the best outcomes for the children in the setting and provide an enriched, stimulating safe environment that allows children to learn and thrive. The Trustees have also ensured that the objectives and aims of the charity are being met and staff are equipped with the knowledge and experience to carry out those aims and to ensure parents and carers are supported and given access to services which may be required.

The Trustees have worked hard to build up the reserves to ensure a good contingency is in place and are pleased to see the accounts reflect this.

The Preschool saw a number of children move to their new primary schools at the end of the academic year and were happy that through the hard work of the Senco and staff all children had positive transitions to settings that were best placed to continue to promote their education and wellbeing.

All children and parents enjoyed a summer trip to the dinosaur park and a visit to see Santa at Christmas.

Ofsted attended the setting in October and gave the setting a rating of 'Good'. They commented that the children are encouraged to be independent, given responsibilities and are inquisitive about the world around them. Staff use observations and assessments to help identify gaps in childrens learning, inform parents of their childs progress and model how to be polite and use good manners. Children with SEND are supported well and additional funding is used effectively to promote their learning and individual needs

**Fundraising activities**

This year an Easter raffle was held, the annual drive sale was another great success and a sponsored pedal ensured the children were able to contribute to the fundraising.

Staff member Judith Powers and Chairperson Brenda Fursse walked the costal path from Sutton Bridge to Kings Lynn on one of the hottest days of the year and raised a significant amount for the charity.

The Trustees are happy that all is being done to ensure the Preschool continues to thrive and serve the local community.

**TYDD ST MARY PRE-SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**FINANCIAL REVIEW**

**Principal funding sources**

The Primary source of funding is from Lincolnshire County Council Early Years Grants.

**Reserves policy**

The charity's current level of free reserves (total funds less the amounts held in fixed assets and restricted funds) is £10,991. The trustees monitor cashflow at the committee meetings and attempt to hold a contingency equal to three months salary costs to cover short term funding shortfalls, together with a contingency towards potential redundancy costs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by its constitution dated 14 May 2012, as amended on 18 May 2015 and 2 July 2018. The charity was registered with the Charity Commission on 26 May 2015.

The Pre-School is a member of the Pre-School Learning Alliance.

**Organisational structure**

The Charity is run by a committee of volunteers who have been suitably DBS checked. The Committee meets at least six times a year and ensures the smooth running of the Pre-School and that the aims and objectives are being met.

As per the constitution the committee consists of parent members (those that have children attending the pre-school, currently one) and other members (those other interested individuals, currently four).

The Committee are voted in at an Annual General Meeting and stay on the committee until they resign, are voted off at an AGM or are removed at an Extraordinary meeting.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1161814

**Principal address**

Trafford House  
Common Way  
Tydd St Mary  
Wisbech  
PE13 5QH

**Trustees**

Miss B M Fursse  
Mrs L B Groves  
Mrs S M Lilley  
Ms S Onions  
Mrs C M Bishop

**Independent Examiner**

Emma Booty FCCA  
Wheelers  
Chartered Accountants & Tax Consultants  
27-29 Old Market  
Wisbech  
Cambridgeshire  
PE13 1NE

**TYDD ST MARY PRE-SCHOOL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

Approved by order of the board of trustees on 14 January 2026 and signed on its behalf by:

Miss B M Fursse - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**TYDD ST MARY PRE-SCHOOL**

**Independent examiner's report to the trustees of Tydd St Mary Pre-School**

I report to the charity trustees on my examination of the accounts of Tydd St Mary Pre-School (the Trust) for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Emma Booty FCCA

Whealers  
Chartered Accountants & Tax Consultants  
27-29 Old Market  
Wisbech  
Cambridgeshire  
PE13 1NE

20 January 2026

**TYDD ST MARY PRE-SCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	Unrestricted funds £	Restricted funds £	5.4.25 Total funds £	5.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		80	1	81	71
<b>Charitable activities</b>					
Nursery		2,196	37,981	40,177	32,118
Other trading activities	2	1,638	-	1,638	2,485
Investment income	3	50	-	50	32
<b>Total</b>		<u>3,964</u>	<u>37,982</u>	<u>41,946</u>	<u>34,706</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Nursery		<u>3,324</u>	<u>33,430</u>	<u>36,754</u>	<u>32,528</u>
<b>NET INCOME</b>					
Transfers between funds	11	640	4,552	5,192	2,178
		<u>2,868</u>	<u>(2,868)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		3,508	1,684	5,192	2,178
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,171	-	16,171	13,993
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>19,679</u></u>	<u><u>1,684</u></u>	<u><u>21,363</u></u>	<u><u>16,171</u></u>

The notes form part of these financial statements

**TYDD ST MARY PRE-SCHOOL**

**BALANCE SHEET**  
**5 APRIL 2025**

	Notes	Unrestricted funds £	Restricted funds £	5.4.25 Total funds £	5.4.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	8,688	-	8,688	10,737
<b>CURRENT ASSETS</b>					
Stocks	8	878	-	878	555
Debtors	9	140	-	140	203
Cash at bank and in hand		11,634	1,684	13,318	5,733
		<hr/>	<hr/>	<hr/>	<hr/>
		12,652	1,684	14,336	6,491
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,661)	-	(1,661)	(1,057)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		10,991	1,684	12,675	5,434
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,679	1,684	21,363	16,171
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		19,679	1,684	21,363	16,171
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	11				
Unrestricted funds				19,679	16,171
Restricted funds				1,684	-
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				21,363	16,171
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2026 and were signed on its behalf by:

B M Fursse - Trustee

L B Groves - Trustee

The notes form part of these financial statements



## **TYDD ST MARY PRE-SCHOOL**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 5 APRIL 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **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.

##### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from 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.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**TYDD ST MARY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**2. OTHER TRADING ACTIVITIES**

	5.4.25	5.4.24
	£	£
Fundraising events	1,638	2,485
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	5.4.25	5.4.24
	£	£
Bank interest receivable	50	32
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**5. STAFF COSTS**

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

	5.4.25	5.4.24
Nursery staff	3	3
	<u>          </u>	<u>          </u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	71	-	71
<b>Charitable activities</b>			
Nursery	32,118	-	32,118
Other trading activities	2,485	-	2,485
Investment income	32	-	32
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	34,706	-	34,706
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Nursery	32,528	-	32,528
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	2,178	-	2,178
	<u>          </u>	<u>          </u>	<u>          </u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	13,993	-	13,993

**TYDD ST MARY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>16,171</b>	<b>-</b>	<b>16,171</b>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Equipment £	Totals £
<b>COST</b>			
At 6 April 2024	8,262	33,456	41,718
Disposals	-	(136)	(136)
At 5 April 2025	8,262	33,320	41,582
<b>DEPRECIATION</b>			
At 6 April 2024	4,060	26,921	30,981
Charge for year	414	1,635	2,049
Eliminated on disposal	-	(136)	(136)
At 5 April 2025	4,474	28,420	32,894
<b>NET BOOK VALUE</b>			
At 5 April 2025	3,788	4,900	8,688
At 5 April 2024	4,202	6,535	10,737

**8. STOCKS**

	5.4.25	5.4.24
	£	£
Stocks	878	555

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.25	5.4.24
	£	£
Other debtors	140	203

**TYDD ST MARY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

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

	5.4.25 £	5.4.24 £
Accruals and deferred income	1,661	1,057

**11. MOVEMENT IN FUNDS**

	At 6.4.24 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
<b>Unrestricted funds</b>				
General fund	16,171	640	2,868	19,679
<b>Restricted funds</b>				
Local authority funding	-	4,552	(2,868)	1,684
<b>TOTAL FUNDS</b>	<u>16,171</u>	<u>5,192</u>	<u>-</u>	<u>21,363</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,964	(3,324)	640
<b>Restricted funds</b>			
Local authority funding	37,982	(33,430)	4,552
<b>TOTAL FUNDS</b>	<u>41,946</u>	<u>(36,754)</u>	<u>5,192</u>

**Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	13,993	2,178	16,171
<b>TOTAL FUNDS</b>	<u>13,993</u>	<u>2,178</u>	<u>16,171</u>

**TYDD ST MARY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**11. MOVEMENT IN FUNDS - continued**

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	34,706	(32,528)	2,178
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>34,706</u>	<u>(32,528)</u>	<u>2,178</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
<b>Unrestricted funds</b>				
General fund	13,993	2,818	2,868	19,679
<b>Restricted funds</b>				
Local authority funding	-	4,552	(2,868)	1,684
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,993</u>	<u>7,370</u>	<u>-</u>	<u>21,363</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,670	(35,852)	2,818
<b>Restricted funds</b>			
Local authority funding	37,982	(33,430)	4,552
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>76,652</u>	<u>(69,282)</u>	<u>7,370</u>

The local authority funding has been used for staff costs, educational resources and general costs incurred in running of the Pre-school.

**TYDD ST MARY PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5 APRIL 2025**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

**TYDD ST MARY PRE-SCHOOL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2025**

	5.4.25 £	5.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	81	71
<b>Other trading activities</b>		
Fundraising events	1,638	2,485
<b>Investment income</b>		
Bank interest receivable	50	32
<b>Charitable activities</b>		
Nursery fees	2,196	5,282
Early years funding	37,981	26,836
	<hr/>	<hr/>
	40,177	32,118
	<hr/>	<hr/>
<b>Total incoming resources</b>	41,946	34,706
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	24,694	21,670
Pensions	273	224
Rent	2,388	1,960
Insurance	834	791
Telephone	320	294
Postage, stationery and advertising	408	270
Sundries	178	318
Nursery costs	2,383	2,292
Repairs and renewals	305	317
Trips	322	272
Depreciation of improvements	414	328
Depreciation of equipment	1,635	2,089
Grants to individuals	1,360	525
	<hr/>	<hr/>
	35,514	31,350
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and payroll fees	1,240	1,178
	<hr/>	<hr/>
<b>Total resources expended</b>	36,754	32,528
	<hr/>	<hr/>
<b>Net income</b>	5,192	2,178
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements