



West Hill Pre-School
(A Company Limited by Guarantee) Unaudited
Financial Statements
Period: 1st September 2024 to 31st August 2025

West Hill Pre-School
Unaudited Financial Statements
Period: 1st September 2024 to 31st August 2025

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West Hill Pre-School
Unaudited Financial Statements
Period: 1st September 2024 to 31st August 2025

Legal & Administrative Information

Charity Name	West Hill Pre-School
Charity Commission Registration Number	1162644
Companies House Registration Number	09308414
Registered Address	West Hill Village Hall Beech Park, West Hill, Ottery St. Mary, Devon, EX11 1UQ
Current Trustees	<ul style="list-style-type: none"> • Nicola Rees (Chair until 9th October 24 Secretary from 9th October 24) • Sam Lees (Chair from 9th October 24) • Sarah Grace Bennett (Secretary resigned 9th October 2024) • Helen Barry (Treasurer) • Sophie Priddle (Treasurer) • Sarah Gill (Safeguarding Lead) • Francesca Thomas-Davies • Emma Dashwood • Heather Priddle (from 7th May 2025) • Heather Bull 9th October 2024 to 9th July 2025
Independent Examiner	Karen Silcox MAAT Plumtree Bookkeeping & Accountancy 19 Beverley Close Exeter EX2 5NJ

Structure, Government and Management

How is the charity constituted?	Charitable Company. Private Limited Company by guarantee without share capital use of 'Limited' exemption incorporated on 12th November 2014. Charity registered with the Charity Commission 13th July 2015
Type of governing document	Articles of Association
How are the trustees selected?	Elected by members or co-opted by trustees

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

The trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2025.

The Trustees Report has been prepared in line with Companies Act 2006 relating to small companies and the Charities (Accounts and Reports) Regulations 2008.

Objectives and Activities

The aims of the Pre-School are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children by:

- Offering appropriate play, education and care facilities and family learning ensuring opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.

Activities which demonstrate these objectives have been met include:

- Pre-School is open 5 days a week (term time), during the hours of 09.15-15.15.
- Sessions offer flexibility to meet the individual needs of parents/carers. The day is split into sessions and parents are free to choose a combination of sessions.
- Pre-School runs an After School Club session from the end of the school day to 18.00 in the evening (to 17.30 for 2024/25). This session includes Primary School aged children. The After School Club runs Monday – Friday term time.
- Pre-School runs a Breakfast Club, opening at 08.00, allowing Primary School aged children, or Pre-School children aged 3 and above, to arrive from 08.00 and be in the relevant setting for Primary School or Pre-School. The Breakfast Club runs Monday – Friday term time.
- Places are available to children at 2 years. Pre-School accepts Devon County Council funding for 2-year olds and 3-4 year olds and is also happy to receive payment from parents/carers either in full or in instalments via cash, cheque, BACS or childcare vouchers.
- Pre-School uses the Early Years Foundation Stage curriculum and links all areas of Learning and Development into the daily planning and observations.
- Pre-School's approach to learning promotes the development of creativity, individuality and self-confidence. Our environment incorporates both indoor and outdoor 'learning' – the philosophy being 'what can be learnt inside can be learnt outside'.
- Pre-School incorporates the Government's literacy 'guidelines' 'Letters and Sounds' into the daily routine, thus developing children's speaking and listening skills from an early age.
- Pre-School has a large selection of toys and equipment. These are reviewed regularly and updated to ensure they link to the children's current interests.
- Different activities are planned each day such as craft, painting, and baking, and include plenty of outdoor play, weather permitting.
- All staff are fully trained with relevant qualifications and attend first aid and safeguarding training regularly.

Objectives and Activities (continued)

- Parental/carer involvement takes place in a variety of ways. Parents can join the committee and actively participate with the overall running of the Pre-School, volunteer on an ad hoc basis or help plan and run fundraising events.

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

- Parents/carers receive regular communication regarding Pre-School matters and also receive constant updates regarding their child's development via online profiles and parents evenings are offered (more information below).
- Pre-School aims to ensure all sections of its community have access to the setting through open, fair and clearly communicated procedures.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The trustees are satisfied that the activities outlined above meet the public benefit purpose of the advancement of education.

Achievement and Performance

The 2024/2025 academic year continued with Natalie Taylor as Pre-School Manager. Numbers were slightly lower during the Autumn Term, however numbers of children picked up throughout the year at a steady rate, increasing to our maximum.

The year started with 24 children on the register (23 in 23-24, and 39 in 22-23) and ended with 38 children (31 in 23-24) a number of children were already scheduled for start dates throughout the academic year, and with new interest numbers gradually rose without a pressure to advertise the setting.

With 24 children on the register numbers were roughly the same as the previous year for the autumn term. Pre-school continued to operate 5 days a week with both morning and afternoon sessions being offered.

By the start of the Summer Term numbers of children on the register had reached 38, higher than the previous year.

We continue to have the wonderful Mrs Wilson from JW Dance join us on Tuesday mornings. This session gives the children lots of opportunity to dance and move to music led by a professional dance teacher.

This academic year the Pre-School arranged two Parents evenings. Parents were invited into the setting to discuss their child's development and progress. These were really successful, and the parents all appreciated the dedicated time to spend talking about their child without the rush of the morning drop off or an afternoon pick up.

Celebrations that we all enjoyed at the Pre-School with the children and their families were:

- Harvest festival.
- Mother's Day, this was held in the Pre-School garden with decorated tables. The children loved getting the garden ready and then serving lots of yummy cakes to the parents and carers.

Achievement and Performance (continued)

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

- Easter Egg Hunt around the school field with the reception class in West Hill Primary School. There were clues to follow and an easter egg at the end for each child.
- Father's day – a lovely opportunity to celebrate, with some lovely gifts made by the children.
- Sports day held in the school field with parents able to watch, we had a mix of races, relays, and a parent's race.
- Graduation Ceremony – a lovely way to end the academic year with all of our graduating children celebrating their successes in Pre-School.

The Pre-School extended the offer of After School Club to every day of the week during the Summer Term, which was previously Monday - Thursday. The After-School Club is open to all children from both the Pre-School and Primary school between the ages of 3 and 11. This has continued to be a popular provision for the school.

A Breakfast Club started at the beginning of October 2024, running on a Monday, Thursday and Friday due to staff availability. It started with initially low numbers, following a higher volume of numbers interested. Running into the Spring Term the numbers attending became more viable for the service to run, with ad hoc bookings being taken whilst they could be accommodated. In the Summer Term the Breakfast club was extended to open every day of the week.

Both the expansion of the After School Club and Breakfast Club to each weekday was supported via an Expansion Wraparound Grant from the County Council. This has allowed us as a setting to staff these sessions, running on initially low numbers until it has viable numbers.

In December 2024 an incident occurred that has been reported to Ofsted and the Charity Commission. This related to the pick-up arrangements for children in After School Club from West Hill Primary School. Measurements were put in place immediately to ensure all Key Stage 1 children are collected from within the building, rather than in the playground from separate teachers, and high-vis jackets are worn by both staff and children to ensure they are visible and distinguishable from other children being collected at the end of the school day. Measures have been extended further at the start of the 2025/26 academic year by the Primary School to ensure the two key stage groups can be collected within the school in one location.

The committee organised the following fundraising events:

- Christmas bazaar with raffle
- Cake Sales x 3
- Smarties challenge
- Summer Fete stall (sweets, refreshments, lucky dip).

Communication with Pre-School members and local community continues through:

- Whatsapp group communication (parent led group)
- Facebook page and Instagram page
- Advertising toddler group – prices continuing at the same rate as 23-24.
- Advertising the setting on social media, local village magazine and in the school newsletter.

Achievement and Performance (continued)

Staffing

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

Recruitment has once again been a huge part of Pre-School over various terms. We have been exceptionally busy running at maximum capacity in all our sessions and working hard to add to our staff numbers to keep the Pre-School running in the same way for the terms and years ahead.

5 new staff members are due to start in September 2025:

Carrie Anne Pavour (After School Club)

Jess Vidgeon (Apprentice)

Kay Mclachlan (Assistant)

Lucy Barber (Early Years Educator)

Meg Lomas (Assistant)

Staff members that have left the setting are:

Michelle Frost (August 2025)

Future Plans

- To open a holiday club for children aged 3 to 11.
- Continue to raise funds through committee run events.
- Applying for grants and gaining funding for medium to long term setting improvements. •
To provide further Pre-school and wraparound places by investing in additional staffing

Financial Review

- Income for 24-25 was £189,739. This is compared with £141,791 in 23-24 (an increase of £47,948).
- Income from Early years funding was £110,637 (£73,118 in 23-24). Funding rates increased in April 2025, and the increasing number of children on the register through the year resulted in a higher value of funding in 24-25. A larger proportion of children in the setting used funding, rather than fee paying sessions.
- Fees from parents totalled £17,368 (£27,299 in 23-24). This reduction in Fees from parents is due to the number of funded sessions rising, hence the increased value in Early years funding).
- Consumable charges totalled £12,292 (£7,410 in 23-24).
- After school club income totalled £34,836 (an increase of £15,221). This increase is due to After School Club increasing back to five days a week. Most After School Club sessions hold a waiting list due to capacity being reached.
- Fundraising raised £3,375 (Income less costs).
- Expenditure for the year was £161,949. (23-24 was £143,507, an increase of £18,442).
- There has been one increase in wages, in April 2025 to bring all staff pay above national minimum wage and to increase other staff wages in line with inflation.
- Largest expenditure were wages of £131,691. (23-24 was £118,043, an increase of £13,648). • Rent was £12,397 (an increase of £1,660 largely due to increased rental rates of the Village Hall).
- Administration costs e.g. DBS clearance checks, insurance, phone, Ofsted came to £2,001(an increase of £67).
- Two apprenticeships commenced in October 2024 for existing staff.
- One outstanding invoice for childcare was paid for on 04/09/2025 to the value of £108 (included in above figures)

West Hill Pre-School Report of the Trustees (including report of the Directors) Period 1st September 2024 to 31st August 2025

Reserves Policy

At the year-end, the charity's unrestricted reserves amounted to £75,190. £32,831 is held in a savings bank account by the trustees as a designated fund as provision for any future redundancy payments. The remaining reserves cover between 1-2 months unrestricted expenditure.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

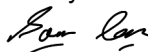
The trustees (who are also the directors of West Hill Pre-School) are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements, the directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to 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

This report, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees onand signed on 09/02/2026 their behalf by:



Sam Lees, Chair



CHARITY COMMISSION
FOR ENGLAND

Independent examiner's report on the accounts

Report to the
trustees/directors/
members of

West Hill Pre-School

On accounts for the
year
ended

31st August 2025

Charity no.:	1162644	Company no.:	09308414
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Set out on pages

1-19

Responsibilities and basis
of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2025.

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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).

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Independent examiner's
statement

Signed:

Karen Silcox

Date:

17 / 02 / 2026

Name:

Karen Silcox

Relevant professional qualifications

Member of Association of Accounting Technicians Licence number 1003207

Address:

19 Beverley Close Exeter EX2 5NJ

Charity Name West Hill Pre School		Charity No	1162644	
		Company No	09308414	
Annual accounts for the period				
Period start date		To	Period end date	
	01/09/2024			31/08/2025

Section A Statement of financial activities (including summary income and expenditure account)

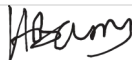

		Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
Income (Note 3)					
Income from:					
Donations and legacies		4,031	6,000	10,031	5,996
Charitable activities		179,242	-	179,242	135,355
Investments		466	-	466	440
Total		183,739	6,000	189,739	141,791

Expenditure (Note 4)					
Expenditure on:					
Raising funds		656	-	656	874
Charitable activities		155,293	6,000	161,293	142,633
Total		155,949	6,000	161,949	143,507

Net movement in funds		27,790	-	27,790	- 1,716
Reconciliation of funds:					
Total funds brought forward		47,280	-	47,280	48,996
Total funds carried forward		75,070	-	75,070	47,280

Charity Name West Hill Pre-School	Charity No 1162644	Company No 09308414
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Section B Balance sheet

Balance as at 31 August 2025	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£	£	£	£
Fixed assets	F01	F02	F04	F05
Tangible assets (Note 7)	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Debtors (Note 8)	730	-	730	2,474
Cash at bank and in hand (Note 10)	75,190	-	75,190	45,934
Total current assets	75,920	-	75,920	48,408
Creditors: amounts falling due within one year (Note 9)	850	-	850	1,128
Net current assets/(liabilities)	75,070	-	75,070	47,280
Total net assets or liabilities	75,070	-	75,070	47,280
Funds of the Charity				
Restricted income funds (Note 12)	-	-	-	-
Designated funds (Note 12)	32,831		32,831	32,365
Unrestricted funds	42,239		42,239	14,915
Total funds	75,070	-	75,070	47,280
<p><i>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</i></p> <p><i>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</i></p> <p><i>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</i></p>				
Signed by one or two trustees/directors on behalf of all the trustees/directors		Print Name		Date of approval dd/mm/yyyy
		West Hill Pre-School Treasurer		13 / 02 /
Signature of director authenticating accounts being sent to Companies House		Signature		Date dd/mm/yyyy
				16 / 02 /
Sam Lees				Print name

2026

2026

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Accounting Policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

1.4 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2 Accounting Policies 2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditures & Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Basic Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7

FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 7.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
				£	£
	General grants provided by government/other charities	-	6,000	6,000	2,900
	Donated goods, facilities and services	-	-	-	-
	Fundraising	4,031	-	4,031	3,096
	Total	4,031	6,000	10,031	5,996

Charitable activities:	Early Year Funding	110,637		110,637	73,118
	Fees - Parents	17,368		17,368	27,299
	Fees After School Club	34,836		34,836	19,615
	Fees - Toddlers	333	-	333	346
	Other	16,068	-	16,068	14,977
	Total	179,242		179,242	135,355

Income from investments :	Interest income	466	-	466	440
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Total Income:		183,739	6,000	189,739	141,791
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Note 4 Expenditure

Analysis	Unrestricted funds	Restricted income	Total funds	Prior Year
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West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

		funds		
Expenditure on raising funds:			£	£
Staging fundraising events	656	-	656	874
Total expenditure on raising funds	656	-	656	874

Analysis	Unrestricted funds	Restricted income funds	Total funds	Prior Year
Expenditure on charitable activities:				
Employment costs	131,691	-	131,691	118,043
Staff training and other staff costs	873	-	873	2,419
Consumables	2,989	-	2,989	1,190
Licences			-	735
Equipment	1,022	6,000	7,022	4,179
Entertainment / classes			-	850
Rent	12,397		12,397	10,737
Insurance	1,201		1,201	808
Administration	2,001		2,001	1,934
Other expenses	2,269		2,269	531
Accountancy & Independent Examination Fee	850		850	1,000
Depreciation	-		-	207
Total expenditure on charitable activities	155,293	6,000	161,293	142,633

TOTAL EXPENDITURE	155,949	6,000	161,949	143,507
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Note 5 Details of certain types of expenditure - Fees for examination of the accounts

			This year	Last year
			£	£

West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

Independent examiner's fees	850	1,000
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Note 6 Paid employees

6.1 Staff Costs		
	This year	Last year
	£	£
Salaries and wages	127,655	110,796
Social security costs	8,790	5,621
Employment allowance	- 7,182	0
Pension costs (defined contribution scheme)	2,428	1,626
Other employee benefits	-	-
Total staff costs	131,691	118,043

Last year the employment allowance of £5,247 was shown as other income.

This year, no employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. This is the same as last year.

6.2 Average head count in the year		This year	Last year
		Number	Number
	Charitable Activities	7	10
	Governance	1	1
	Total	8	11

Note 7 Tangible Fixed Assets

7.1 Cost or valuation

	Fixtures, fittings and equipment
	£

West Hill Pre-School

Section C Notes to the accounts. Year end to 31st August 2025

At the beginning of the year	2,396
Additions	-
Disposals	-
At end of the year	2,396

7.2 Depreciation

Assets are depreciated at 25% on a straight line basis

At beginning of the year	2,396
Disposals	-
Depreciation	-
At end of the year	2,396

7.3 Net Book Value

Net book value at the beginning of the year	-
Net book value at the end of the year	-

Note 8 Debtors and Prepayments - Analysis

	This year	Last year
	£	£
Trade debtors	-	-
Prepayments and accrued income	507	1,382
Other debtors	223	1,092
Total	730	2,474

Note 9 Creditors and Accruals- Analysis

	Amounts falling due within one year	
	This year	Last year
	£	£
Trade creditors		253
Accruals and deferred income	850	875
Total	850	1,128

Note 10 Cash at bank and in hand

	This year	Last year
	£	£
Cash at bank and on hand	75,190	45,934
Total	75,190	45,934

Note 11 Fair value of assets and liabilities

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at settlement value. The charity has minimal exposure to credit risk as the number of creditors is very low. The charity manages its exposure to liquidity risk by holding funds in short term cash deposits. This is the same as last year.

Note 12 Charity funds**12.1 Details of material funds held and movements during the CURRENT reporting period.**

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£

West Hill Pre-School

Simon Gibson Grant	Restricted	Garden improvements	-	6,000	- 6,000	-	-
Redundancy Funds	Designated	Funds set aside to cover potential of redundancy costs should charity need to close	32,365	-	-	466	32,831
Unrestricted Funds	Unrestricted	General purposes of the charity	14,915	183,739	- 155,949	- 466	42,239
Total Funds as per balance sheet			47,280	189,739	- 161,949	-	75,070

All funds are held in £GBP

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
			£	£	£	£	£
Grant Equipment	Restricted	Purchase of Equipment	-	2,900	- 2,900	-	-
Redundancy Fund	Designated	Funds set aside to cover potential of redundancy costs should charity need to close	31,810	-	-	555	32,365
Unrestricted	Unrestricted	General purposes of the charity	17,186	138,891	- 140,607	- 555	14,915
Total Funds as per balance sheet			48,996	141,791	- 143,507	-	47,280

Note 13 Transactions with trustees and related parties

benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. This is the same as last year.

The charity's insurance policy includes trustee indemnity cover.

13.2 Trustees' expenses

There were no trustee expenses incurred in this financial year. This was the same as last year.

13.3 Related party transactions

There were no related party transactions during the year. This was the same as last year.

Note 14 Taxation

The charity is considered to pass the tests set out in Paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable trust for UK tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 10 of the Income Tax Act 2007 and Part 3 of the Taxation of Chargeable Gains Act 1992, to the extent that such income and gains are applied exclusively to charitable purposes. No tax charges have arisen in the charity.

Title	Signing of Balance Sheet for West Hill Pre School 24-25...
File name	Trustees_Report_24-25_v4_signed.pdf
Document ID	6abe363f2d4d345f50259ca168e0d00dcd65afa0
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



13 / 02 / 2026
16:53:22 UTC+1

(chair@westhillpreschool.com) and Karen Silcox
Sent for signature to West Hill Pre-School Treasurer
(treasurer@westhillpreschool.com), Sam Lees



13 / 02 / 2026
18:13:30 UTC+1

(plumtreebookkeeping@gmail.com) from
plumtreebookkeeping@gmail.com
IP: 81.102.165.101

Viewed by West Hill Pre-School Treasurer
(treasurer@westhillpreschool.com)
IP: 31.94.2.104



13 / 02 / 2026
18:16:01 UTC+1

Signed by West Hill Pre-School Treasurer
(treasurer@westhillpreschool.com)
16 / 02 / 2026 Viewed by Sam Lees
(chair@westhillpreschool.com)







19:42:26 IP: 141.195.151.133
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IP:
31.94.2.1
04



Title	Signing of Balance Sheet for West Hill Pr
File name	Trustees_Report_24-25_v4_signed.pdf
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<div><div></div><div>COMPLETED</div></div>	<div><div>17 / 02 / 2026</div><div>17:32:35 UTC+1</div></div>	<div>The document has been completed.</div>

