

Birley Community Pre-School
Annual Report and Unaudited Financial Statements
For the year ended 31 August 2025

Birley Community Pre-School

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Birley Community Pre-School

Legal and administrative information For the year ended 31 August 2025

Trustees

Rachel Heath	Chair
Rebecca Price	Deputy chair
Councillor Karen McGowan	
Councillor Denise Fox	
Jayne Humphreys	

Principal Address

St. Cyprians Church Hall
Birchvale Road
SHEFFIELD
S12 4XY

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Birley Community Pre-School

Trustees' annual report For the year ended 31 August 2025

Background information

The preschool has been based in St Cyprians Church Hall since September 2020 and thanks to the hard work of the whole management and staff team we continue to thrive. Our ethos is to provide high quality, affordable, inclusive and accessible care for all children and their families. We continue to offer to create a thriving family environment where children develop and learn through a balanced and broad range of activities and experiences.

We offer quality care and education to over 40 families and children a week. We have maintained running at 95% capacity and continue to have a waiting list system in place. We continue to work with the church to update and keep the building to a good standard.

Structure, governance and management

The Charity was incorporated on 5 August 2015 and its constitution governs it. Its legal status is that of a Charitable Incorporated Organisation (CIO), charity number 1163022. Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of its constitution. Day to day operations are delegated to a team of employees led by the Pre-School Manager.

Objectives and activities

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.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The charity continues to provide a trusted and stable service to families living in the local community and surrounding areas. A welcoming and enriched learning environment is provided for our families and their children, supported by a long-standing team of dedicated and qualified professional staff. Children are supported to successfully explore an experiment in a safe and welcoming environment to develop their skills within the Early Years Statutory Framework working alongside the Local Authority.

Activities during the financial year

This year we have continued to run at an average of 98% capacity each term. We have been able to offer places to children from 43 families each week. This includes children who receive government funding for a 2-year-old place and also those children who receive government funding for 3 and 4-year-old 15- and 30-hours places. We have also been talking to the local authority about the development of 30 hours for children from 9 months old. Discussions with trustees and the Finance Manager have been had regarding the implementation of new guidance around charging fees and all settings requiring a fee structure following criteria from the local authority.

We work closely with other professionals to ensure we identify, sign-post and support all our families as a unit, not just the children. All staff attend regular training to develop their continuous professional development as well as attending in-house training and moderation several times a year. All staff hold up-to-date paediatric first aid, safeguarding and food hygiene. The manager and deputy manager and 1 room staff all hold advanced safeguarding certification and attend termly briefings from the local authority.

Birley Community Pre-School

Trustees' annual report - continued For the year ended 31 August 2025

All staff have undergone universal safeguarding training and regular refresher training in line with the new safeguarding guidance from the EYFS.

Staff training and safeguarding updates- Universal Safeguarding, Designated Safeguarding Lead Training. Food Hygiene, Prevent Awareness, Safer Recruitment, Safer Sleep training.

Family engagement initiatives:

- reading book club
- parent session for child development
- development of Maths and literacy in preschool.

Financial review

The charity's main sources of income were government funded childcare places and parent fees. The main costs are staff wages.

The trustees have carefully managed resources to ensure continued financial sustainability of the preschool.

Reserves Policy

The trustees consider that six months operating costs are the target free reserves. Free cash reserves at 31 August 2025 were £251,024 (2024: £171,861 cash reserves.)

The policy will be reviewed every other year at minimum, by the trustees, or sooner if warranted by internal or external events of changes.

Future plans and activities

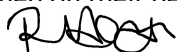
We will

- continue to support staff well-being with regular staff supervisions and staff well-being day which in turn helps staff to remain positive and enthusiastic
- continue to enhance the curriculum and teaching practices through staff training and regular reflective staff meetings
- develop staff training to support our children with SEND
- improve our outdoor area- mud kitchen, sand pit area, outdoor shed
- continue to develop the outdoor learning environment.
- develop relationship with the new Reverend and share information with parents on our new Facebook page.
- continue to look at new ways to stay sustainable and work closely with the landlord around heating costs.

Maths and literacy development will continue to be a priority on our action plan.

The Trustees declare that they have approved the above report on 20 May 2026.

Signed on their behalf by:



K L McGowan

Rachel Heath
Trustee

Karen McGowan
Trustee

Independent Examiner's Report to the trustees of Birley Community Pre-School ("the CIO")

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

S Lightfoot

Sarah Lightfoot, FCA, DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

22 May 2026

Birley Community Pre School

Receipts & payments account

For the year ended 31 August 2025

	Note	Total 2025 £	Total 2024 £
Receipts			
Parent fees		34,825	60,816
SCC FEL funding		197,450	134,240
Total receipts		232,275	195,056
Payments			
Salaries and wages	4	143,565	143,945
Other staff costs		247	716
Equipment, consumables and supplies		3,944	6,412
Room hire, repairs and maintenance		2,500	5,185
Phone, postage and stationery		1,109	2,365
Insurance		467	-
Legal and professional fees		1,065	455
Independent examination and accountancy	5	-	720
Bank charges		215	182
Other		-	100
Total payments		153,112	160,080
Net receipts/(payments) for the year		79,163	34,976
Total funds brought forward		171,861	136,885
Total funds carried forward		251,024	171,861

Birley Community Pre School

Statement of assets and liabilities

As at 31 August 2025

	2025 £	2024 £
Cash assets		
Balances at bank	251,024	171,861
Total	251,024	171,861
Assets retained for the Charity's own use		
Assets purchased by the Charity (at cost)	1,897	1,897
	1,897	1,897
Other monetary assets		
Rent paid in advance	-	2,500
	-	2,500
Liabilities		
Parent fees received in advance	2,788	2,963
SCC FEL funding received in advance	55,499	44,612
Salaries and wages (including HMRC and pension)	3,674	1,629
Independent examination and accountancy	1,605	-
	63,566	49,204

These Financial Statements are accepted by the Trustees on 20 May 2026.

Signed on behalf of the Trustees by:



Rachel Heath
Trustee



Karen McGowan
Trustee

Notes to the financial statements

For the period ended 31 August 2025

1 Receipts & payments account

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context "cash" includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

2 Trustees remuneration, benefits and expenses

Jayne Humphries, trustee, is also employed as the manager. Her employment benefits for the financial year were £31,186. The employment pre-dates the trusteeship which is allowable under the governing document.

No other trustees were paid or received any other benefits from employment with the Charity in the year (2024: £nil). No trustees were reimbursed expenses during the year (2024: £nil), in their role as trustees.

3 Related party transactions

The charity receives FEL funding from Sheffield City Council, the rates are set by Central government. The two trustees who are also councillors do not play any role in deciding the FEL funding.

Trustees are charged the same as any other parents if their children attend the Pre School.

Apart from those noted in note 2, there were no other related party transactions during the year (2024: £nil).

4 Staff Costs and numbers

	2025
	£
Salaries	136,215
Employer's NI contributions	9,380
Employer's allowance	(7,553)
Employer's pension contribution	5,523
	<u>143,565</u>

No employee received emoluments of more than £60,000 (2024: nil). The average number of employees during the year was 10.

5 Independent examination fees

	2025	2024
	£	£
Independent examination and accountancy	<u>-</u>	<u>720</u>

The independent examiner in 2024 charged in advance for their work.

The independent examiner for 2025 will charge for their work after the year end accounts are completed - the fee will be paid in 25/26.

The following amounts were paid to the independent examiner's organisation in the year:

	2025	2024
	£	£
Other services	<u>101</u>	<u>-</u>