
SCARNING PRE SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

SCARNING PRE SCHOOL

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SCARNING PRE SCHOOL

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2025

Trustees	G Skinner, Chair D Harper-Smith (appointed 9 December 2024) B Boulter (appointed 24 November 2024) L Wiecek, Secretary M Steward F Cook A Mear (resigned 1 September 2025) M Hollingworth, Vice Chair G Mash (resigned 3 December 2024) R Hayward (resigned 9 September 2024)
Charity registered number	1164431
Principal office	Dereham Road Scarning Dereham NR19 2PW
Accountants	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

SCARNING PRE SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the charity for the 1 September 2024 to 31 August 2025.

Scarning Pre School is a Charitable Incorporated Organisation Charity Registration Number 1164431.

The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

a. Policies and objectives

The charity works for the public benefit having its objects: the development and education of children and young people 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 individuals holding membership of the CIO and furthering the aims of the Pre-School Learning Alliance.

Scarning Pre School provides early years learning for children from 21 months to 4 years old in line with EYFS Early Years Foundation Stage and Ofsted Guidance. Scarning Pre School also provides wrap around care for school age children that attend Scarning VC Primary School in a breakfast and afterschool club facility. Scarning Pre School also provides the breakfast and afterschool club facility for children over 3 that attend pre school. Priority is given to pre school children from the local community that it serves – Scarning and Wendling.

The trustees are aware of the charitable purposes of Scarning Pre School and are always mindful to ensure it is run in such a way as to maintain its public benefit at all times.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Charity's purposes for the public benefit

Scarning Pre School aims to encourage each child to flourish in a safe, happy and supportive atmosphere enabling them to be confident, enthusiastic and successful with high self-esteem.

To work in partnership with parents local early years advisors and local infant and primary schools to provide high quality childcare and to support children in their transition to starting school.

Scarning Pre School continues to maintain close links to Scarning VC Primary School as they are on the same site.

Scarning Pre School is a non-profit making organisation.

SCARNING PRE SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

a. Main achievements of the Charity

Scarning Pre School is a not-for-profit committee run CIO set up for the benefit of children within the local community. It is our intention to provide an early years setting that provides them with a safe and supportive environment meeting all Ofsted requirements. Our latest Ofsted inspection was on 30th April 2025 where we were rated 'Good' once again.

Children within our early years provision follow the EYFS – Early Years Foundation Stage. Most of our staff are fully qualified Early Years practitioners bringing varying experience to the setting, the SENCO is qualified to Level 6 and all staff with key children have attained or are working towards a Level 3 qualification.

We offer our local high school children the opportunity to come in and experience an early years setting as part of their year 10 work experience. We also offer longer term work experience placements as part of local college courses.

In recent years Speech and language development has been identified as an area of particular concern for children starting school. In previous years we have trained our staff to help those children who are having particular difficulty in this area. We continue to receive funding from a local charitable trust to enable us to bring in a specialist speech and language practitioner to work with some of our children once a week. We have seen great results from this.

We also continued to receive support from a local charitable trust to fund a music teacher who spends time in both of our pre school rooms. The children get a lot out of these weekly sessions. Additionally this year, the trust donated money to the Pre School to enable us to purchase a water station for the Mighty Oaks room.

Once again we have received significant funding from the Disability Access Fund (DAF) for those children who are in receipt of Disability Living Allowance. This funding has enabled us to make the setting more accessible to these children and to provide them with resources to enhance their time with us. We have also received specific SEN funding to enable us to operate with increased ratio's so that we can support the growing number of SEN children within the setting.

We have had some successful fundraising events during the year. Following on from the success of the wreath making workshop last year, we joined forces with Scarning Primary Fundraisers and held the event for two sessions, sharing the surplus equally with the school fundraisers. Once again this was attended by members of the local community, not all of whom are connected to the Pre School and therefore this has raised our profile.

Other fundraising events included a Hallowe'en stay and play, a cake sale, a bingo night and a tombola at a local event.

During the year we used some of our accumulated reserves to purchase a studio that now sits at the front of the existing building. This studio has provided much needed space for SEN interventions, speech & language sessions, parents meetings etc. We were fortunate that Murphy's, through their volunteering and community support scheme completed the foundation work for the studio for free.

Our fundraising has been put towards a new mud kitchen, a playhouse and a sandpit for the Mighty Oaks room.

Galiford Try, a company working on the dualling of the A47, sent volunteers into pre school over the summer and they painted the fences around pre school and we were very grateful for their help with this.

SCARNING PRE SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance (continued)

Financial review

a. Overview

Scarning Pre School has had a financially successful year which has resulted in a small surplus. This will enable the Pre School to purchase further resources to enhance the setting. The Pre School has total assets of £415,696 (2024 £407,211) which are unrestricted.

b. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves Policy

The trustees have established a policy to maintain unrestricted free reserves amounting to approximately £85,000. This amount is deemed sufficient to continue the charity's current activities for a period of three months.

As at the balance sheet date, the charity holds unrestricted reserves (excluding fixed assets) £84,175 (free reserves). The total unrestricted funds at year end amounts to £399,115, while restricted funds total £5,794.

d. Principal Funding Sources

Our main source of funding is from the local authority as they fund places for our children where they are eligible and through fees paid by the parents where funding is not available.

Structure, governance and management

a. Constitution

Scarning Pre School is a registered charity, number 1164431, and is constituted under the Pre-school Learning Alliance Model CIO Constitution for Childcare Providers 2013.

b. Methods of appointment or election of Trustees

An AGM is held in September/October with part of its purpose to find and elect new committee members from the parents of children attending Scarning Pre School. Existing members who wish to remain in post are also elected on at this time with the expectation that elected members will remain in post for at least 2 years. We explain to new parents the way that the Pre School operates and the need for trustees/committee members to encourage new members.

SCARNING PRE SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (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 order of the members of the board of Trustees and signed on their behalf by:



G Skinner

Chair

Date: 17/03/26.

SCARNING PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Independent examiner's report to the Trustees of Scarning Pre School ('the Charity')

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

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

SCARNING PRE SCHOOL

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 22 March 2026

Giles Kerkham FCA DChA

Larking Gowen LLP
Chartered Accountants
Norwich

SCARNING PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	12,399	3,373	15,772	11,032
Charitable activities	4	10,722	320,185	330,907	276,480
Other trading activities		-	2,004	2,004	1,365
Investments		-	423	423	539
Total income		23,121	325,985	349,106	289,416
Expenditure on:					
Raising funds	7	-	429	429	41
Charitable activities	8	19,738	318,343	338,081	274,529
Total expenditure		19,738	318,772	338,510	274,570
Net movement in funds		3,383	7,213	10,596	14,846
Reconciliation of funds:					
Total funds brought forward		2,411	391,902	394,313	379,467
Net movement in funds		3,383	7,213	10,596	14,846
Total funds carried forward		5,794	399,115	404,909	394,313

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

SCARNING PRE SCHOOL

**BALANCE SHEET
AS AT 31 AUGUST 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	314,940	303,234
		<u>314,940</u>	<u>303,234</u>
Current assets			
Debtors	13	2,031	3,357
Cash at bank and in hand		104,519	103,469
		<u>106,550</u>	<u>106,826</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(16,581)	(15,747)
Net current assets		<u>89,969</u>	<u>91,079</u>
Total net assets		<u><u>404,909</u></u>	<u><u>394,313</u></u>
Charity funds			
Restricted funds	15	5,794	2,411
Unrestricted funds	15	399,115	391,902
Total funds		<u><u>404,909</u></u>	<u><u>394,313</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



G Skinner

Chair

Date 7/03/26

The notes on pages 10 to 22 form part of these financial statements.

SCARNING PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Scarning Pre School (charity registered number 1164431) is a CIO, registered in England. The registered office is Scarning Pre School, Dereham Road, Scarning, Dereham, NR19 2PW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Scarning Pre School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

SCARNING PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

Freehold property	- 50 years straight-line
Computer equipment	- 4 years straight-line
Other equipment	- 4-15 years straight-line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.11 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.

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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	12,399	3,373	15,772
		<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations		11,032	11,032

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Norfolk County Council Grant funding	10,722	231,780	242,502
Parent fees	-	82,431	82,431
Other income	-	5,974	5,974
	10,722	320,185	330,907

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Income from charitable activities (continued)

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Norfolk County Council Grant funding	9,435	162,749	172,184
Parent fees	-	100,599	100,599
Other income	-	3,697	3,697
	<u>9,435</u>	<u>267,045</u>	<u>276,480</u>

5. Fundraising income

	2025 £	2024 £
Fundraising income	2,004	1,365
	<u>2,004</u>	<u>1,365</u>

6. Investment income

	2025 £	2024 £
Interest received	423	539
	<u>423</u>	<u>539</u>

7. Expenditure on raising funds

Fundraising

	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising costs	429	429
	<u>429</u>	<u>429</u>

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

7. Expenditure on raising funds (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising costs	41	41

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Staff	427	257,097	257,524
Equipment and consumables	8,081	8,749	16,830
Speech and language support	8,930	-	8,930
Training and development	1,180	512	1,692
Independent examiner's fee	-	4,500	4,500
Premises	-	16,642	16,642
Telephone, stationery and other	1,120	13,536	14,656
Food and other	-	4,980	4,980
Depreciation	-	12,327	12,327
	<u>19,738</u>	<u>318,343</u>	<u>338,081</u>

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Staff	-	207,092	207,092
Equipment and consumables	8,289	6,642	14,931
Speech and language support	-	9,241	9,241
Training and development	-	1,167	1,167
Independent examiner's fee	-	5,000	5,000
Premises	-	12,174	12,174
Telephone, stationery and other	-	9,255	9,255
Food and other	-	4,490	4,490
Depreciation	-	11,179	11,179
	<u>8,289</u>	<u>266,240</u>	<u>274,529</u>

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	4,500	4,500
Fees payable to the Charity's independent examiner in respect of: Taxation compliance services	<u>-</u>	<u>500</u>

10. Staff costs

	2025 £	2024 £
Wages and salaries	248,150	199,894
Social security costs	5,805	4,219
Contribution to defined contribution pension schemes	3,569	2,979
	<u>257,524</u>	<u>207,092</u>

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	21	18

No employee received remuneration amounting to more than £60,000 in either year.

Total key management remuneration totalled £50,597 (2024 - £47,259).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

12. Tangible fixed assets

	Freehold property £	Computer equipment £	Other fixed assets £	Total £
Cost or valuation				
At 1 September 2024	302,213	11,965	53,357	367,535
Additions	-	1,892	22,141	24,033
Disposals	-	(2,377)	-	(2,377)
At 31 August 2025	302,213	11,480	75,498	389,191
Depreciation				
At 1 September 2024	42,806	10,468	11,027	64,301
Charge for the year	6,044	1,091	5,192	12,327
On disposals	-	(2,377)	-	(2,377)
At 31 August 2025	48,850	9,182	16,219	74,251
Net book value				
At 31 August 2025	253,363	2,298	59,279	314,940
At 31 August 2024	259,407	1,497	42,330	303,234

SCARNING PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	1,156	3,357
Prepayments and accrued income	875	-
	<u>2,031</u>	<u>3,357</u>

SCARNING PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	393	84
Other taxation and social security	2,443	2,046
Other creditors	591	2,243
Accruals and deferred income	13,154	11,374
	<u>16,581</u>	<u>15,747</u>

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General funds	391,902	325,985	(318,772)	399,115
Restricted funds				
Communication champion	147	-	(147)	-
DAF funding	2,264	7,364	(7,583)	2,045
Access fund	-	942	(942)	-
Expansion grant	-	2,416	-	2,416
Seckar Trust	-	10,999	(10,366)	633
Emotional coaching	-	1,400	(700)	700
	2,411	23,121	(19,738)	5,794
Total of funds	394,313	349,106	(338,510)	404,909

SCARNING PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

15. Statement of funds (continued)

Restricted funds:

Restricted funds represent monies received from external bodies who have stipulated the use of these funds for a specific project or otherwise have imposed restrictions on their use.

Communication champion - represents grant funding to provide training to members of staff on communication and speech and language therapy. This included the purchase of training resources as well as wages a staff member for the time spent receiving training and subsequently training other staff members.

DAF funding - consists of funding received from Norfolk County Council under the Disability Access Fund, for children receiving the Disability Living Allowance, and is spent on specific equipment and costs of supporting the needs of these children.

Access fund - consists of funding received from Norfolk County Council under the Access Fund, to provide training to members of staff on supporting children with autism.

Expansion grant - represents funding received from Norfolk County Council to facilitate the expansion of the pre-school's services, specifically to accommodate and support two-year-old children.

Seckar Trust - represents funding received from a local charitable trust to provide a specialist speech and language practitioner, a local music teacher and the purchase of a water station and mud kitchen for the Mighty Oaks room.

Emotional coaching - represents funding received from a local college to provide emotional coaching training to members of staff.

SCARNING PRE SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Unrestricted funds				
General funds	378,202	279,981	(266,281)	391,902
	<u>378,202</u>	<u>279,981</u>	<u>(266,281)</u>	<u>391,902</u>
Restricted funds				
Communication champion	808	-	(661)	147
Network grant	87	-	(87)	-
Quality and inclusion	-	4,942	(4,942)	-
DAF funding	370	4,493	(2,599)	2,264
	<u>1,265</u>	<u>9,435</u>	<u>(8,289)</u>	<u>2,411</u>
	<u>1,265</u>	<u>9,435</u>	<u>(8,289)</u>	<u>2,411</u>
Total of funds	<u>379,467</u>	<u>289,416</u>	<u>(274,570)</u>	<u>394,313</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	314,940	314,940
Current assets	5,794	100,756	106,550
Creditors due within one year	-	(16,581)	(16,581)
	<u>5,794</u>	<u>399,115</u>	<u>404,909</u>
Total	<u>5,794</u>	<u>399,115</u>	<u>404,909</u>

SCARNING PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	303,234	303,234
Current assets	2,849	103,977	106,826
Creditors due within one year	(438)	(15,309)	(15,747)
Total	2,411	391,902	394,313

17. Pension commitments

Scarning Pre School operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,629 (2024 - £2,979). Amounts totaling £Nil (2024 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.