

Titchmarsh Pre-school financial year end summary for the year ending **31st August 2025**

The pre-school has made a profit of £11,683 this year which is slightly lower than the previous year which was just over £15k.

Income

The main differences for the income this year is that less fees were received, however the funding increased by nearly £40k due to the government providing 30 hours childcare and special needs provisions. Lunches remained the same with around £4.5k received and a £950 donation from the Fete committee. Nearly £900 was received in bank interest and £2,805 received from other income which is made up of the following:

West lodge - £467 (£74.50 profit)
Wreath night - £1015 (£445 profit)
Uniform sales - £66
Xmas Pots - £202.50
Xmas Raffle - £85
Easter egg hunt - £609
Cake sale - £68.40
Forest School trip - £292 (£68 loss)

Expenses

Expenses are up this year from £119k to £144k with the main increase being the salaries and the increase in national living wage and payrises. Staff training has increased by approximately £500, however advertising/website costs have decreased by a similar amount.

Direct expenses has increased by around £900, this category includes food, consumables such as cleaning/wipes etc and equipment/resources.

There is no significant change in any of the other overheads.

Overall

The bank balance remains very healthy at £57963 in the main account and £62055 in the savings account. Last years figures were £47794 in the main and £61174 in the savings account.

Profit and Loss

Titchmarsh Pre-School

For the year ended 31 August 2025

2025

Turnover

Fees	14,175.50
Interest Income	881.87
Other Revenue	2,804.90
Total Turnover	17,862.27

Cost of Sales

Direct Expenses	5,257.56
Trip costs	851.50
Total Cost of Sales	6,109.06

Gross Profit

11,753.21

Administrative Costs

Advertising & Marketing	19.00
Audit & Accountancy fees	720.00
Bank Fees	32.00
Consulting	1,157.00
Eden wreath costs	570.00
General Expenses	359.19
Insurance	1,131.44
IT Software and Consumables	450.98
Pensions Costs	1,694.25
Postage, Freight & Courier	90.00
Printing & Stationery	189.33
Rent	9,510.00
Salaries	126,683.49
Staff Training	529.70
Subscriptions	265.00
Telephone & Internet	1,140.80
Total Administrative Costs	144,542.18

Operating Profit

(132,788.97)

Other Income

Donations	950.00
Funding	139,070.29
Lunches	4,452.50
Total Other Income	144,472.79

Profit on Ordinary Activities Before Taxation

11,683.82

Profit after Taxation

11,683.82

Independent Examiner's Report
to the
Members of Friends of Titchmarsh Pre-School

I report on the accounts for the year ended 31st August 2025, which are set out on the attached pages.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of Titchmarsh Pre-School are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2022 (the 2022 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2022 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2022 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with s.130 of the 2022 Act; or
- to prepare accounts which accord with these accounting records have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Certified by:

H Rawlings

Hannah Rawlings

Nene Valley Accountancy Services Ltd

9th September 2025