

**NETHERTHONG PRE-SCHOOL AND OUT OF SCHOOL CLUB
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2025**

Netherthong Pre-School & Out of School Club

Year ended 31st August 2025

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Netherthong Pre-School & Out of School Club

Year ended 31st August 2025

1. Charity's Details and Trustees

Trustees: the trustees during the period and up to and including the date the report was approved were:

Rachel Beatson (co-chair)	appointed January 2024	
Louise Atkinson (co-chair)	appointed January 2024	
Katie Hazeldine (treasurer)	appointed November 2022	Re-elected November 2025
Mae Inglesfield	appointed January 2025	
Amy Whitehead	appointed January 2025	Resigned September 2025
Adam Morgan	Appointed November 2022	Resigned November 2024

Charity Number: 1174100

Registered Office and Address: Netherthong Pre-School and Out of School Club
School Street
Netherthong
Holmfirth HD9 3EB

Accountants: Holme Valley Accountancy Ltd
Chartered Accountants
50 Dean Brook Road
Holmfirth HD9 3UF

Bankers: HSBC UK Bank PLC
Kingsgate Centre
King Street
Huddersfield HD1 2QB

2. Report of the Trustees

The trustees are pleased to present their report together with the financial statements of the charity for the period ended 31 August 2025. Legal and administrative information set out on page 1 forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Netherthong Pre-School and Out of School Club is a Charitable Incorporated Organisation, which was registered with the Charity Commission on 2nd August 2017. It is governed by the Early Years Alliance Model Constitution 2013 which was adopted on 29th September 2017.

Recruitment and appointment of new Trustees

The appointment of trustees is governed by the constitution and is based on the election by members or trustees. Prior to appointment as trustees, all candidates must pass the relevant disclosure and barring service (DBS) checks.

OBJECTIVES AND ACTIVITIES

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 through community groups and by:

- a) Offering appropriate play, education and care facilities, family learning and holiday clubs, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) 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 areas;
- c) Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Significant activities

Prevention or relief from poverty:

By provision of low cost and accessible early years education to local residents. This also helps make employment more viable for parents of young children. The pre-school provides a local platform for parents to take advantage of government funding for early years' education. It is likely that less well-off families would be unable to use this funding if they had to travel to the nearest other early years' providers which are at some distance.

The advancement of education:

By provision of early years' education.

The advancement of health:

By provision of information about healthy living and exercise and outdoor activity for young children.

The advancement of citizenship or community development:

The trustees of the preschool are local volunteers who gain experience in running a community organisation. Training is provided in areas such as child safeguarding. Frequent fundraising events involve the wider community.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

Overall, it has been a successful year. The team has worked exceptionally hard and tirelessly to drive continuous improvements across all areas of practice. Their commitment, flexibility, and resilience have been evident throughout the year, particularly when responding to changing demands and challenges.

Staffing has been more settled compared to previous years, which has had a positive impact on consistency and the quality of provision, although some staffing challenges have continued at times. There have been peaks and troughs in the number of children attending, requiring the team to adapt quickly to fluctuating occupancy levels.

Additional challenges have included difficulties in sustaining wraparound care for some children who have moved on to school-based care. Elements of this have had a knock-on effect with reducing numbers of younger children who attend the setting. Despite these pressures, the team has remained focused on delivering high-quality support for children and families, demonstrating professionalism and a strong commitment to improvement throughout the year.

Winter: November-February 2025

In November there were 39 pre-schoolers on roll with 25 school children accessing the wraparound provision, totalling 64 children on the register.

Strong working relationships with the Kirklees consultant teams were maintained throughout the year, including the completion of a health and safety inspection. As a result, actions were implemented to further strengthen the safeguarding and protection of both staff and children within the setting. Mae's partner supplied and fitted a new shed, which helped with outdoor storage.

Lucy Priestley started at the preschool as our new 3-year-old lead and deputy. The deputy role was split into 2 parts with our 2-year-old lead, Hannah Slater and Lucy combining the role. A further member of the Pre-School team commenced SENDCo training and has since successfully completed the qualification, enhancing the setting's capacity to support children with additional needs.

The Nativity performance was delivered very smoothly and proved to be a successful event, raising over £300 in support of the Pre-School.

Spring: March-May 2025

A 6.7% increase in the National Living Wage was introduced, alongside the expansion of 30 hours of free childcare for two-year-olds in January 2025. Both changes had an impact on Pre-School finances and were carefully factored into financial planning and budgeting processes.

Pre-School policies were reviewed in detail, with amendments made to ensure all documentation is fully compliant with current regulations, concise, and fit for purpose. Abby ensured new HR frameworks were used and adhered to.

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A comprehensive review of the Famly app was undertaken, resulting in clear improvements in parental communication and invoicing. These improvements were reflected positively in both the parental survey feedback and staff voice.

New promotional leaflets were developed to raise awareness of the setting and were distributed to local businesses within the community.

A safeguarding audit took place and feedback from Clare Cawthra was positive.

Unfortunately, the setting experienced a break-in in May, during which a small amount of cash was taken. Following this incident, a range of security adjustments and improvements were implemented to further strengthen site security.

Summer: June-August 2025

Abby and the Trustees met with the Early Years consultancy team at Kirklees to explore how the trustee role could be further strengthened. A number of improvements were implemented as a result, including clearer roles and responsibilities within the trustee team.

The Butterfly leavers' party took place in July to celebrate the children completing their Pre-School journey and to mark the transition to primary school. The event was well received by both parents and children.

The holiday club ran successfully during the school holidays, during which time the team also worked collaboratively to decorate and improve the building in readiness for the new academic year.

Autumn: September-November 2025

Initially there were 5 2-year-olds, and 23 3/4-year-olds on the register in September, however, we lost a considerable number of children from our wraparound provision, from parents terminating their child's place with us to attend the primary school's wraparound care. This had a huge impact on our finances and put us in a challenging situation with staffing and places for younger children. Discussions commenced with the local primary school and the Early Years consultancy team at Kirklees to explore collaborative approaches to delivering wraparound care within Netherthong, but there is lots of work still to be done.

A learning and development audit was completed, highlighting a range of positive practice across the setting.

An unexpected leak in the kitchen resulted in the need for unplanned remedial work; however, Abby, Gillie, and the team worked tirelessly to clean, restore, and return the kitchen to full use.

With the introduction of the new Ofsted framework, the setting began the self-evaluation process. A focused review meeting took place to evaluate current practice in relation to safeguarding, curriculum, teaching and learning, and children's achievement.

Building

Following the leak in the kitchen, a number of improvements were made to the kitchen. Further internal enhancements were also completed in response to the health and safety audit. Indoor fencing and decorative work were undertaken within the building, and several areas of the outdoor environment were improved, including new groundwork, planting and the installation of a new fence.

A significant number of resources were generously donated, and considerable time was given by both the staff team and members of the local community to complete this work. These collective efforts

enabled the improvements to be carried out at minimal cost to the Pre-School, for which we are extremely grateful.

There is still a long-term aspiration to replace the building to include fundraising and possible finance of a new building, with a temporary relocation of the preschool during the building work.

Looking forward

Moving forwards, we hope to be able to maintain viable numbers within the setting and continue with a settled body of staff. Challenges lie ahead with lower numbers of children in the Netherthong area over the coming academic years, and we will need to work hard to fill places.

We hope to continue to work on areas outlined in the new Ofsted framework, including curriculum and teaching, achievement and leadership.

Financial Overview

Whilst pupil numbers remained strong throughout, it was a hard year financially with rising costs, unforeseen staffing costs and funding increases being below predicted levels all having a negative impact on the Pre School financially. The charity currently holds reserves of £61.5k and the aim of the charity is to at least break-even on operational costs without needing to subsidise running costs with these reserves which unfortunately in the current year has not been achieved. We have seen how much pupil numbers impact the setting and with lower birth rates in the coming year we are working hard to maintain pupil numbers to keep income levels up. In addition, cost controls have been implemented and budgets are being closely monitored to ensure break-even is achieved going forwards.

The Trustees have agreed that the Pre-School should ideally have unrestricted reserves equal to the sum of 6 months running costs. This is in order to protect the Pre-School against any unforeseen changes in funding, pupil numbers or other events. Any amounts built up above this are to be used against the capital repairs and maintenance of the Pre-School building which requires significant investment over the next few years.

Staff pay was increased in April 2025 by 6.7% across the board in line with the increase in the national living wage, a pay review for existing staff will again be conducted in Spring 2026.

Signed on behalf of the board of trustees:

Signed:  

Name: Rachel Beatson and Louise Atkinson (Co-Chairs of Trustees)

Date: 27/1/26

3. Independent Examiner's Report

I report on the accounts of the charity for the period ended 31 August 2025, which are set out on pages 9 to 11.

Respective responsibilities of the trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.



16/01/2026

Holme Valley Accountancy Ltd
Chartered Accountants

Netherthong Pre-School & Out of School Club

Year ended 31st August 2025

4. Receipts and Payments Account

Receipts and payments	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	2024
Receipts	£	£	£	£
Early Education Funding	158,221	-	158,221	162,810
Parents fees	59,660	-	59,660	73,775
Fundraising	789	-	789	937
Other	1,322	-	1,322	-
Bank interest	1,003	-	1,003	800
Total receipts	220,995	-	220,995	238,322
Payments				
Employment costs	194,710	-	194,710	150,371
Training and staff welfare	1,634	-	1,634	566
Bank charges	486	-	486	60
Catering	10,929	-	10,929	10,344
Children's resources	825	-	825	1,282
Cleaning	4,026	-	4,026	-
Consumables	186	-	186	1,334
CRB checks	303	-	303	566
Equipment	11	-	11	21
General expenses	(67)	-	(67)	-
Insurance	1,606	-	1,606	1,364
IT equipment	1,192	-	1,192	-
Marketing	51	-	51	138
Premises repairs and maintenance	7,440	-	7,440	7,968
Printing, stationery and photocopier	2,021	-	2,021	1,827
Rent and rates	1,425	-	1,425	1,425
SEND resources	1,035	-	1,035	-
Setting resources	1,036	-	1,036	3,164
Subscriptions and licenses	5,087	-	5,087	1,373
Telephone & Internet	2,605	-	2,605	2,235
Trips and activities	1,680	-	1,680	3,699
Utilities, water and waste disposal	6,057	-	6,057	7,451
Total payments	244,278	-	244,278	195,188
Net receipts / (payments)	(23,283)	-	(23,283)	43,134
Balances brought forward	84,881	-	84,881	41,747
Balances carried forward	61,598	-	61,598	84,881

5. Statement of Assets and Liabilities

	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	2024
Cash Funds				
HSBC current account	4,535		4,535	28,306
HSBC deposit account	57,011		57,011	56,011
Cash in hand	52		52	564
Total cash funds	61,598	-	61,598	84,881

	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	2024
Liabilities				
Nest pension	705	-	705	927
HMRC		-		554
	705	-	705	1,481

Assets retained for the charity's own use

The charity holds a number of items of equipment for use within the pre school, including the modular building which houses the charity and computer equipment.

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed  

Name: Rachel Beatson and Louise Atkinson (Co-Chairs of Trustees)

Date: 27.01.2026

6. Notes to the Accounts

1. ACCOUNTING POLICIES

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

All funds currently held are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2. STAFF COSTS AND NUMBERS

	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	2024
Gross salaries	182,783	-	182,783	147,397
Social security costs	6,539	-	6,539	657
Pension	5,388	-	5,388	2,316
	194,710	-	194,710	150,370

The average number of employees during the year was 15 part-time staff (2024: 1 full time and 11 part-time). There were no employees with emoluments above £60,000.

3. TRUSTEE EXPENSES

There were no trustees' expenses paid neither for the period ended 31 August 2025 nor for the period ended 31 August 2024.

RELATED PARTY TRANSACTIONS

There were no related party transactions neither in the period to 31 August 2025 nor for the period to 31 August 2024 other than those detailed below.

			2025		2024
Name of Trustee	Legal Authority		£		£
Rebecca Morgan	Constitution		-		27,412

Remuneration and benefits

No employee, who is also a trustee, shall vote or sit in any trustee meeting at which any matters concerning or relating to the provision of their services to the Pre-school is considered by the trustees.