

**BEETLEY AND DISTRICT PRE-SCHOOL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Beetley and District Pre-School Contents

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Beetley and District Pre-School Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The aims of the preschool are to enhance the development and education of children primarily under statutory school age.

Reference and Administrative Details

Trustees

Ms Charlie Wood - Chair
Ms Laura Harvey (appointed 07/10/2024)
Ms Rebecca Reynolds
Ms Zoe Lawrence
Ms Danielle Edwards
Ms Abigail Jenkins

Charity Number

1181636

Independent Examiner

Gascoynes Limited
Gascoynes
Gascoyne House
Moseleys Farm Business Centre
Fornham All Saints
Suffolk
IP28 6JY

**Beetley and District Pre-School
Trustees' Report (continued)
For The Year Ended 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Ms Danielle Edwards

Trustee

Date

Beetley and District Pre-School
Independent Examiner's Report to the Trustees of Beetley and District Pre-School
For The Year Ended 31 August 2025

I report to the trustees on my examination of the accounts of Beetley and District Pre-School (the Trust) for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust'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 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 in respect of the Trust as required by section 130 of the 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 contents 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.

Gascoynes Limited
Date
Gascoyne House
Moseleys Farm Business Centre
Fornham All Saints
Suffolk
IP28 6JY

**Beetley and District Pre-School
Statement of Financial Activities
For The Year Ended 31 August 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	147,771	100,334
Investments	4	250	235
Other	5	5,081	1,361
		153,102	101,930
EXPENDITURE ON:			
Raising funds	6	(136,514)	(109,151)
NET INCOME/(EXPENDITURE)		16,588	(7,221)
NET MOVEMENT IN FUNDS		16,588	(7,221)
RECONCILIATION OF FUNDS:			
Total funds brought forward		74,052	81,273
TOTAL FUNDS CARRIED FORWARD	10	90,640	74,052

The notes on pages 6 to 9 form part of these financial statements.

**Beetley and District Pre-School
Statement of Financial Position
As At 31 August 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		90,640	74,052
		<u>90,640</u>	<u>74,052</u>
NET CURRENT ASSETS (LIABILITIES)		<u>90,640</u>	<u>74,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,640</u>	<u>74,052</u>
NET ASSETS		<u>90,640</u>	<u>74,052</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		90,640	74,052
TOTAL FUNDS	10	<u>90,640</u>	<u>74,052</u>

On behalf of the board

Ms Danielle Edwards

Trustee

Date

The notes on pages 6 to 9 form part of these financial statements.

Beetley and District Pre-School Notes to the Financial Statements For The Year Ended 31 August 2025

1. General Information

Beetley and District Pre-School is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1181636. The principal address is .

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts:		
Funding and Fees	144,290	94,541
Other:		
Refundable Deposits Received (net)	50	176
Fund Raising	3,201	4,743
Clothing & Towels	119	179
Beetley Bears	111	655
Buds and Blooms	-	40
	<u>147,771</u>	<u>100,334</u>

4. Investment Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Bank interest receivable	250	235

5. Other Income

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations Received	5,081	1,361

Beetley and District Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

6. Analysis of Expenditure

	2025
	Activities undertaken directly
	(see note 7)
	£
Raising funds	136,514

	2024
	Activities undertaken directly
	(see note 7)
	£
Raising funds	109,151

7. Direct Costs

	2025
	Raising funds
	£
Fundraising activities:	
Staging fundraising events	375
Cloting - Uniforms and polo shirts	472
Cost of goods sold:	
Photocopying expeses	1,085
Council rates	939
Equipment and crafts	1,260
Cleaning costs	529
Water	3,770
Miscellaneous	2,303
Staff training and DBS	541
Ground rent	645
Refreshments	84
Employee costs:	
Wages and salaries	119,769
General administration:	
Repairs, renewals and maintenance	566
Insurance	1,109
Data and telecommunications costs	697
Printing, postage and stationery	17
Subscriptions	2,353
	136,514

Beetley and District Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	2024
	Raising funds
	£
Fundraising activities:	
Staging fundraising events	739
Cloting - Uniforms and polo shirts	570
Electricity	2,445
Family and Our School Apps	2,146
Net trip costs	342
Accounting fees	160
Cost of goods sold:	
Photocopying expeses	851
Council rates	579
Equipment and crafts	1,303
Cleaning costs	797
Water	213
Staff training and DBS	202
Ground rent	860
Refreshments	488
Employee costs:	
Wages and salaries	93,743
General administration:	
Repairs, renewals and maintenance	386
Insurance	1,003
Data and telecommunications costs	794
Printing, postage and stationery	381
Subscriptions	1,149
	<u>109,151</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>119,769</u>	<u>93,743</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 9 (2024: 7)

Beetley and District Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

10. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	74,052	153,102	(136,514)	90,640
Total funds	74,052	153,102	(136,514)	90,640

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	81,273	101,930	(109,151)	74,052
Total funds	81,273	101,930	(109,151)	74,052

11. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

12. Related Party Disclosures

One trustee director received reimbursements totalling £84.10 for purchases made on behalf of the Preschool. No other payments were made to directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**Beetley and District Pre-School
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Funding and Fees	144,290	94,541
Refundable Deposits Received (net)	50	176
Fund Raising	3,201	4,743
Clothing & Towels	119	179
Beetley Bears	111	655
Buds and Blooms	-	40
	147,771	100,334
Investments		
Bank interest receivable	250	235
	250	235
Other		
Donations Received	5,081	1,361
	5,081	1,361
	153,102	101,930
EXPENDITURE ON:		
Raising funds		
Photocopying expenses	(1,085)	(851)
Council rates	(939)	(579)
Equipment and crafts	(1,260)	(1,303)
Cleaning costs	(529)	(797)
Water	(3,770)	(213)
Miscellaneous	(2,303)	-
Staff training and DBS	(541)	(202)
Ground rent	(645)	(860)
Refreshments	(84)	(488)
Staging fundraising events	(375)	(739)
Clothing - Uniforms and polo shirts	(472)	(570)
Electricity	-	(2,445)
Family and Our School Apps	-	(2,146)
Net trip costs	-	(342)
Accounting fees	-	(160)
Wages and salaries	(119,769)	(93,743)
Repairs, renewals and maintenance	(566)	(386)
Insurance	(1,109)	(1,003)
		...CONTINUED

Beetley and District Pre-School
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 August 2025

Data and telecommunications costs	(697)	(794)
Printing, postage and stationery	(17)	(381)
Subscriptions	(2,353)	(1,149)
	<u>(136,514)</u>	<u>(109,151)</u>
	(136,514)	(109,151)
NET INCOME/(EXPENDITURE)	<u>16,588</u>	<u>(7,221)</u>