



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Whitchurch on Thames Pre School

On accounts for the year
ended

31st March 2025

Charity no
(if any)

Set out on pages

1-4 Attached

I report to the trustees on my examination of the accounts of the above charity ("the Trust")

Responsibilities and
basis of report

As the charity's trustees, 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 all 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

29/7/2025

Name:

Robert H C Plumb

Relevant professional
qualification(s) or body
(if any):

B Comm CA (SA) FRICS

Address:

Uplands Cottage

Whitchurch

RG8 7HH

Treasurer's Summary

Whitchurch-on-Thames Pre-School

For the year ended 31 March 2025

Cash Basis

Summary of 2024/2025 Performance

Business Income and Expenditure

Due to significant capital spending on constructing a new building, the charity ran at a deficit of almost £69K this financial year. The additional fundraising and spending related to the building project make it more difficult to compare this year with previous years.

However, if we exclude building-related expenditure and associated fundraising—and assume a similar level of fundraising to previous years—we would be showing a surplus of between £10K and £15K. This is a marked improvement on the losses of the last financial year.

This surplus in operating income and expenditure is chiefly due to:

- Savings made on staff costs during the year
- Higher income from funded spaces
- Better management of savings, leading to more interest being accrued

Building Project & Reserves

We have paid for approximately 94% of the construction costs of the new building. We are currently in discussion with the contractor regarding the completion payment, which was originally expected to be around £8K, with a further £5K due after the 12-month defect period has elapsed.

Our current reserves stand at approximately £61K, of which we estimate that £20K–£25K could be allocated to the outside space and storage.

Looking Ahead

We will need to monitor the charity's finances carefully in the new financial year. With increases in the minimum wage and other changes, we can expect our staffing bill to rise by at least 15%, or approximately £10K in the next financial year.

Receipts and Payments

Whitchurch-on-Thames Pre-School For the year ended 31 March 2025

	2025	2024
Operating Income		
Business Income		
Fees and lunch club	32,049	32,813
Grants	75,450	53,176
Registration	137	-
Bank interest	3,982	1,293
Total Business Income	111,619	87,282
Other Income		
School Lunch Fees	3,191	-
Children's Uniform (207)	25	-
Other Income	-	93
Total Other Income	3,216	93
Total Operating Income	114,834	87,375
Operating Expenditure		
Employment		
Staff Wages	69,205	71,373
HMRC	5,635	5,156
Training	645	485
Fees inc Agency & Recruitment	1,118	1,076
Staff Uniforms	80	-
Total Employment	76,683	78,090
Operating Costs		
Stationery and Printing	237	787
Educational costs	4,514	1,821
Food and drink	247	124
Hygiene and Sanitation	673	1,155
Insurance	891	2,076
Advertising	17	150
Memberships and Registrations	2,320	2,167
School Lunches	3,402	2,897
Total Operating Costs	12,300	11,177
Utilities		
Electricity	636	933
Gas	413	588
Telephone & Internet	701	906
Total Utilities	1,749	2,427
Property		
Building Project	206,409	-

	2025	2024
Cleaning	1,080	855
Repairs and maintenance	1,459	12,892
Fire and security	423	778
Outdoor Equipment	759	463
Allotment	290	432
Total Property	210,420	15,420
Other expenses		
Children's Uniform (320)	228	-
Gifts	322	640
Miscellaneous	132	392
Occasions/ Entertainment	266	561
Outdoor Learning	84	147
Total Other expenses	1,032	1,739
Total Operating Expenditure	302,185	108,854
Operating Surplus/ (Deficit)	(187,350)	(21,478)
Fundraising		
Fundraising & Donations	119,265	3,696
Cost of Fundraising	(534)	(158)
Fundraising Purchases	(364)	(482)
Fundraising Surplus/ Deficit	118,367	3,056
Combined Surplus/ (Deficit)	(68,983)	(18,423)

Statement of Financial Position

Whitchurch-on-Thames Pre-School

Asat 31 March 2025

31 MAR 2025

Current Assets

Cashat bank and in hand

CAFCash Account	2,344
CAFGold Account	57,453
Equals Money - GBP	230
Total Cashat bank and in hand	60,027

Accounts Receivable	2,687
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Total Current Assets	62,714
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Creditors: amounts falling due within one year

Accounts Payable	1,479
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Total Creditors: amountsfalling due within one year	1,479
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Net Current Assets(Liabilities)	61,235
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Total AssetslessCurrent Liabilities	61,235
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Net Assets	61,235
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Capital and Reserves

Current Year Earnings	(67,341)
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Surplus/ Deficit	128,576
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Total Capital and Reserves	61,235
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CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2024 to 31st March 2025

Charity name: Whitchurch on Thames Pre-School

Charity registration number: 1183193

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The charity works for the public benefit having as its objects the development and education of children and young people in particular by:</p> <ol style="list-style-type: none">(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.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>In addition to the main activity of providing a safe, caring and nurturing learning environment for our children, the main activities relate to our ongoing plans to renovate and improve the setting.</p> <p>In April 2024 when carrying out routine roofing maintenance we discovered the roof was in a very poor state of repair and a potential health and safety risk. Taking the advice of structural engineer, we made the building safe for use but concluded it was at the end of its life and we needed to come up with an urgent plan to replace the building.</p> <p>Over the next six months we:</p> <ul style="list-style-type: none">• Selected a contractor for the building rebuilt• Obtained planning permission and the agreement of our landlord Oxfordshire County Council• Negotiated alternative premises to house the childcare provision in the neighbouring primary school• Fundraised just under £120,000 through fundraising activities, donations and charitable and public

		<p>grant scheme.</p> <p>Building work commenced at the end of October the new building was completed in mid-December 2024.</p> <p>The new building is an asset to our local community and a benefit to the wider community and families of all backgrounds to access the preschool for years to come.</p> <p>The committee's and trustees' achievement has been recognised with a local community award.</p> <p>The Whitchurch Award was given "recognising the remarkable achievement of the parents, committee and trustees at the Whitchurch Pre-School in designing, constructing and fitting out a brand-new school building in a remarkably short time".</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In working towards our charitable purposes and in carrying out the activities outlined above the trustees have had due to the Charity Commissions guidance on public benefit.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The preschool celebrated it's 30-year anniversary in 2023 and continues to serve the local community and beyond. We have had children attend from local villages and many preferring our setting to those that may be closer to them.</p> <p>With the building of a new classroom facility this year we have a permanent, sustainable setting in which to continue our work. The new building is a modern energy efficient construction with an air sourced heat pump providing underfloor heating and hot water. We are now well placed to continue to provide local children with a safe, nurturing and welcoming place in which they can learn and develop.</p> <p>We have made use of the team's forest school accreditation to utilise the preschool's allotment and take the children for regular visits which they have enjoyed immersing themselves in a wide range of activities, enjoying the natural world around them.</p>

		The preschool continues to work closely with other local providers, such as the school, art café and church to fundraise and embed itself within the local community. The building project and save our preschool campaign brought in help from local builders, surveyors, engineers, architects and ecologists.
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	(please can you provide a statement on this summarising the past year to date)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is our policy to hold reserves to cover normal operating costs for 3 months. Other reserves are currently held to finish off the project to replace the building and improve the playground space.
Amount of reserves held	Para 1.22	£61,235
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Increases in staffing costs and changes to government funding for childcare places, represent a risk to the preschools finances and risk the charities ability to whether any future demographic changes that result in fewer children attending the early years provision we provide.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more	Para 1.25	Trustees are elected when a new committee is formed before the summer school holidays, for the coming academic year. Should a trustee step down, they are replaced. Our charity handbook includes a section on Trustee responsibilities and

trustees		Trustee declaration
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Reference and Administrative details

Charity name	Whitchurch-on Thames Preschool
Other name the charity uses	N/A
Registered charity number	1183193
Charity's principal address	Eastfield Lane, Whitchurch on Thames Reading RG8 7EJ

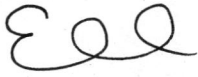

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Gammin			
2	Tim Suiter	Chair		
3	Rebecca Bell			
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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Emma Gammin	Tim Suiter
Position (eg Secretary, Chair, etc)	Trustee	Chair

Date 26/9/25