

Little Fishes Pre-School Brackley

Waynflete Cl, Brackley NN13 6AE

Trustees Annual Report 01.09.2024 – 31.08.2025

Registered with Ofsted - URN number – 2651011

Registered with the charities commission - number 1192235

The 2023 constitution continues to be the governing document.

Locality

Brackley and surrounding villages

Session Times & Fees

Morning Session

9 am to 12 noon - £16.50

Lunch Club

12 noon to 12.45 pm - £4.13

Afternoon

12.45 to 3.30 pm - £15.13

Full Day *

9 am to 3.30 pm - £35.75

*Pre-school closes at 12.45 on a Friday.

Additional languages

Makaton

Age range

Suitable for ages from 30 months to 4 years and 10 months

Childcare and Early Years

Pre-Schools

The Object of the CIO is, for the public benefit, the advancement of the Christian Faith as part of the mission of Brackley Baptist Church by the advancement of education in Brackley and the surrounding area.

The setting was inspected by Ofsted and assessed as being Good in all areas in December 2023.

Ms Karen Thomas continues her apprenticeship training, partially funded by the pre-school.

During the school Summer holidays 2025 the replacement of the hard surface in the play area took place. An award of £500 from the Tesco Stronger Starts Scheme was received as a partial contribution to the cost of this project.

Mrs Jen McKnight has become a trustee.

Mrs Kay Lowe has taken on the role of pre school cleaner .

During 2025 the pre-school continued to be successful with numbers attending remaining high and looking positive for the future.

Trustees

Denise Smith Chairperson

Mr Ian Timmis Treasurer

Mrs Kay Lowe Secretary

Mrs Pat Cory

Ms Yasmeen Epps

Mrs Jennifer McKnight

LITTLE FISHES PRE-SCHOOL, BRACKLEY

(Brackley Baptist Church, Waynflete Close, Brackley, Northants, NN13 6AE)

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 August 2025



GENERAL FUND RECEIPTS & PAYMENTS ACCOUNT

	Note	2024-25	2023-24
Receipts:			
Main income - fees	2	8,061.38	13,413.52
Main income - WNC child funding	3	76,524.96	80,149.77
Main income - WNC additional funding	4	0.00	0.00
Supplementary income		2,686.14	919.85
Transfers from other funds		1,487.30	1,000.00
		<u>88,759.78</u>	<u>95,483.14</u>
Payments:			
Staff costs		71,319.57	75,083.46
Running costs		4,083.94	4,788.15
Depreciation of fixed assets		0.00	0.00
Other expenditure		9,813.81	8,140.87
Transfers to other funds		1,989.59	1,176.57
		<u>87,206.91</u>	<u>89,189.05</u>
Surplus (Deficit) for the year		1,552.87	6,294.09
Balance brought forward		17,462.11	11,168.02
Balance carried forward		19,014.98	17,462.11

STATEMENT OF ASSETS AND LIABILITIES AT 31 August 2025

	Note	2024-25	2023-24
ASSETS:			
Fixed assets		0.00	0.00
Accounts Receivable		0.00	0.00
Current assets			
Bank Current Account Barclays		0.00	0.00
Bank Current Account Lloyds		9,419.59	10,225.49
Outstanding credits (debits)		-	-
Net balance		<u>9,419.59</u>	<u>10,225.49</u>
Bank Deposit Account Barclays		0.00	0.00
Net balance		0.00	0.00
Lloyds Fixed Term Deposit Acc		0.00	30,000.00
Lloyds LFPS Interest Account		4,975.97	5,103.43
Lloyds 32 Day Notice Account		10,409.28	10,177.92
Lloyds 95 Day Notice Account		32,527.24	0.00
Petty cash		35.75	20.79
		<u>57,367.83</u>	<u>55,527.63</u>

REPRESENTING BALANCES ON THE FOLLOWING ACCOUNTS:

General Account	18,985.06	17,432.19
DAF Funding	14.39	14.39
DEEL	434.21	434.21
Deficit reserve	15,541.08	15,541.08
Forest school reserve	249.90	249.90
NCC grant reserve	2,000.00	3,000.00
PAYE liability	600.42	825.64
Redundancy reserve	9,000.00	9,000.00
SEND reserve	76.61	115.25
Special donations and fund-raising	7,861.68	7,002.36

Little Fishes Pre-school, Brackley

Balance Sheet

	31 Aug 25	31 Aug 24
Current Assets		
Cash at bank and in hand		
LFPS Lloyds Current Account	9,419.59	10,225.49
Lloyds 32 Day Notice Account	10,409.28	10,177.92
Lloyds 95 Day Notice savings	32,527.24	0.00
Lloyds Fixed Term Deposit Acc	0.00	30,000.00
Lloyds LFPS Interest Account	4,975.97	5,103.43
Petty Cash	35.75	20.79
Total Cash at bank and in hand	<u>57,367.83</u>	<u>55,527.63</u>
 Total Current Assets	 57,367.83	 55,527.63
Current Liabilities		
Other Current Liabilities		
DAF Funding	14.39	14.39
DEEL funding	434.21	434.21
Deficit reserve	15,541.08	15,541.08
Early Years Pupil Premium	2,460.34	1,614.51
Forest school costs reserve	249.90	249.90
NCC Grant Reserve	2,000.00	3,000.00
Outside Shelter Fund	144.14	149.51
PAYE liability	600.42	825.64
Redundancy reserve fund	9,000.00	9,000.00
SEND NCC funds	76.61	115.25
Spl donations and fund-raising	7,861.68	7,002.36
Sponsor Money Fund	0.00	148.59
Total Other Current Liabilities	<u>38,382.77</u>	<u>38,095.44</u>
 Total Current Liabilities	 38,382.77	 38,095.44
 NET CURRENT ASSETS	 <u>18,985.06</u>	 <u>17,432.19</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES	 <u>18,985.06</u>	 <u>17,432.19</u>
NET ASSETS	<u>18,985.06</u>	<u>17,432.19</u>
 Capital and Reserves		
Unrestricted Net Assets	17,432.19	11,138.10
Profit for the Year	<u>1,552.87</u>	<u>6,294.09</u>
Shareholder funds	<u>18,985.06</u>	<u>17,432.19</u>

Little Fishes Pre-school, Brackley
Profit & Loss Prev Year Comparison
September 2024 through August 2025

	Sep '24 - Aug 25	Sep '23 - Aug 24	£ Change	% Change
Ordinary Income/Expense				
Income				
Main income				
Fees	8,061.38	13,413.52	-5,352.14	-39.9%
WNC funding	76,524.96	80,149.77	-3,624.81	-4.52%
Total Main income	<u>84,586.34</u>	<u>93,563.29</u>	<u>-8,976.95</u>	<u>-9.6%</u>
Supplementary income				
Bank interest (Savings a/c)	2,631.14	869.85	1,761.29	202.48%
Donations	55.00	50.00	5.00	10.0%
Total Supplementary income	<u>2,686.14</u>	<u>919.85</u>	<u>1,766.29</u>	<u>192.02%</u>
Transfers in				
Tfer from NCC Grant Reserve	1,000.00	1,000.00	0.00	0.0%
Transfer from EYPP fund	487.30	0.00	487.30	100.0%
Total Transfers in	<u>1,487.30</u>	<u>1,000.00</u>	<u>487.30</u>	<u>48.73%</u>
Total Income	<u>88,759.78</u>	<u>95,483.14</u>	<u>-6,723.36</u>	<u>-7.04%</u>
Gross Profit	88,759.78	95,483.14	-6,723.36	-7.04%
Expense				
A - Staff costs				
Administration	0.00	247.51	-247.51	-100.0%
Employees' salaries	68,691.38	70,921.06	-2,229.68	-3.14%
Employer Pension Costs	1,782.17	1,255.97	526.20	41.9%
Folder work	0.00	15.85	-15.85	-100.0%
Home Visits	0.00	81.66	-81.66	-100.0%
Learning & Development summary	0.00	7.45	-7.45	-100.0%
Occasional cover	0.00	764.56	-764.56	-100.0%
Planning and team meetings	0.00	538.39	-538.39	-100.0%
Seasonal gifts	221.28	207.27	14.01	6.76%
SEN costs	0.00	45.67	-45.67	-100.0%
Training costs	309.30	998.07	-688.77	-69.01%
Uniforms and badges for staff	315.44	0.00	315.44	100.0%
Total A - Staff costs	<u>71,319.57</u>	<u>75,083.46</u>	<u>-3,763.89</u>	<u>-5.01%</u>
B - Running costs				
Brackley Baptist Ch donation	1,000.00	1,000.00	0.00	0.0%
Cleaning				
Materials	90.75	127.89	-37.14	-29.04%
Cleaning - Other	1,008.00	0.00	1,008.00	100.0%
Total Cleaning	<u>1,098.75</u>	<u>127.89</u>	<u>970.86</u>	<u>759.14%</u>
Consumables				
Copier Paper	14.00	0.00	14.00	100.0%
Food	417.25	367.53	49.72	13.53%

Little Fishes Pre-school, Brackley
Profit & Loss Prev Year Comparison
September 2024 through August 2025

	Sep '24 - Aug 25	Sep '23 - Aug 24	£ Change	% Change
Fund-raising				
Brackley Beer Festival	0.00	950.00	-950.00	-100.0%
Santa run	709.32	474.44	234.88	49.51%
Special events & donations	150.00	0.00	150.00	100.0%
Total Fund-raising	859.32	1,424.44	-565.12	-39.67%
 Total Designated other income	 859.32	 1,424.44	 -565.12	 -39.67%
 Total Other Income	 859.32	 1,424.44	 -565.12	 -39.67%
 Other Expense				
Transfer to other funds				
To spl donations & fund-raising	859.32	1,424.44	-565.12	-39.67%
Total Transfer to other funds	859.32	1,424.44	-565.12	-39.67%
 Total Other Expense	 859.32	 1,424.44	 -565.12	 -39.67%
 Net Other Income	 0.00	 0.00	 0.00	 0.0%
 Profit for the Year	 1,552.87	 6,294.09	 -4,741.22	 -75.33%



Little Fishes Pre-school, Brackley
Brackley Baptist Church
Waynflete Close
Brackley
Northants
NN13 6AE

Annual statement as at 31 August 2025

This is the fourth year that Little Fishes Pre-School has operated as a Charitable Incorporated Organisation. Financially it has been a good year for Little Fishes. At the start of the year, there was a maximum of 19 children attending morning sessions and 11 children attending afternoon sessions. By the end of the year, 23 children were attending morning sessions, and 13 children afternoon sessions with 28 children on the register. Again, due to lack of demand we continued not to open for Friday afternoon sessions.

General Fund income and expenditure for the year ending 31 August 2025.

Financially the year ending 31 Aug 2025 showed a surplus in the general fund of £1,553. This was after paying £8,846 for replacement of the outdoor play area.

The main funding from WNC was £76,525, compared to £79,780 the previous year. Fees from parents were £8,061 compared to £13,784 the previous year. The lunch club has continued and again proved popular. Staff costs were £71,320 against £75,083 the previous year. This included a salary increase in April, to reflect the increase in national Minimum wage. The Running Costs were £4,084 compared to £4,788 the previous year. Other Expenditure was £9,814 compared to £8,141 the previous year. This included the costs of the replacement outdoor play area.

Regarding staffing, we did not replace Kelly Craven who left a year ago. Her hours were picked up by the existing staff.

We continue to be grateful to Brackley Baptist church for the continued financial support, including provision of the premises and heating and lighting as well as cleaning costs. However from April, Little Fishes paid the cleaning costs.

Balance sheet as at 31 August 2025.

I have not changed the amount set aside to provide redundancy payments (should they be needed).

I have released £1,000 from the NCC Grant reserve fund into the General Fund.

The fund from special donations and fund-raising stands at £7,862.

Outlook

The prospects for LFPS for next year are positive despite 16 children leaving for primary school and 2 leaving for other settings. There are 26 children on the register, with up to 19 children attending morning sessions and 11 attending afternoon sessions from the start of the year.

We continue to appreciate the dedication and love shown by all our staff.

Ian Timmis
Hon Treasurer
31 August 2025

LITTLE FISHES PRE-SCHOOL, BRACKLEY

(Brackley Baptist Church, Waynflete Close, Brackley, Northants, NN13 6AE)

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 August 2025



GENERAL FUND RECEIPTS & PAYMENTS ACCOUNT

Note

		2024-25	2023-24
Receipts:			
Main income - fees	2	8,061.38	13,413.52
Main income - NCC / WNC child funding	3	76,524.96	80,149.77
Main income - NCC / WNC additional funding	4	0.00	0.00
Supplementary income	5	2,686.14	919.85
Transfers from other funds	6	1,487.30	1,000.00
		<u>88,759.78</u>	<u>95,483.14</u>
Payments:			
Staff costs	7	71,319.57	75,083.46
Running costs	8	4,083.94	4,788.15
Depreciation of fixed assets	9	0.00	0.00
Other expenditure	10	9,813.81	8,140.87
Transfers to other funds	11	1,989.59	1,176.57
		<u>87,206.91</u>	<u>89,189.05</u>
Surplus (Deficit) for the year		1,552.87	6,294.09
Balance brought forward		17,462.11	11,168.02
Balance carried forward		19,014.98	17,462.11

DEEL FUND RECEIPTS AND PAYMENTS ACCOUNT

Note

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	2024-25	2023-24
Receipts:		
Received from WNC	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Payments:		
Cheques and other payments	0.00	329.15
	<u>0.00</u>	<u>329.15</u>
Surplus (Deficit) for the year	-	-329.15
Balance brought forward	434.21	763.36
Balance carried forward	434.21	434.21

DEFICIT RESERVE FUND RECEIPTS AND PAYMENTS ACCOUNT

Note

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	2024-25	2023-24
Receipts:		
Transfer from General Fund	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Payments:		
Transfer to General Fund	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
Surplus (Deficit) for the year	0.00	0.00
Balance brought forward	15,541.08	15,541.08
Balance carried forward	15,541.08	15,541.08

REDUNDANCY RESERVE FUND RECEIPTS AND PAYMENTS ACCOUNT

	Note 18	2024-25	2023-24
Receipts:			
Transfer from General Fund		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Payments:			
Transfer to General Fund		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Surplus (Deficit) for the year		0.00	0.00
Balance brought forward		9,000.00	9,000.00
Balance carried forward		<u>9,000.00</u>	<u>9,000.00</u>

SEND FUND RECEIPTS AND PAYMENTS ACCOUNT

	Note 19	2024-25	2023-24
Receipts:			
Received from NCC		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Payments:			
Cheques and other payments		0.00	0.00
Transfer to General Fund		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Surplus (Deficit) for the year		0.00	0.00
Balance brought forward		115.25	115.25
Balance carried forward		<u>115.25</u>	<u>115.25</u>

SPECIAL DONATIONS AND FUND-RAISING RECEIPTS AND PAYMENTS ACCOUNT

	Note 20	2024-25	2023-24
Receipts:			
Donations and fund-raising		859.32	2,380.22
Transfers from General Fund		0.00	0.00
		<u>859.32</u>	<u>2,380.22</u>
Payments:			
Cheques and other payments (re Beer Festival costs)		0.00	1,152.35
Transfer to General Fund		0.00	0.00
		<u>0.00</u>	<u>1,152.35</u>
Surplus (Deficit) for the year		859.32	1,227.87
Balance brought forward		7,002.36	5,774.49
Balance carried forward		<u>7,861.68</u>	<u>7,002.36</u>

EARLY YEARS PUPIL PREMIUM (EYPP) FUND RECEIPTS AND PAYMENTS ACCOUNT

	Note 22	2024-25	2023-24
Receipts:			
Received from WNC (transferred from General Fund)		1,989.59	1,451.07
		<u>1,989.59</u>	<u>1,451.07</u>
Payments:			
Cheques and other payments		1,143.76	385.35
		<u>1,143.76</u>	<u>385.35</u>
Surplus (Deficit) for the year		845.83	1065.72
Balance brought forward		1,614.51	548.79
Balance carried forward		<u>2,460.34</u>	<u>1,614.51</u>

DISABILITY ACCESS FUND (DAF) FUND RECEIPTS AND PAYMENTS ACCOUNT

	Note 23	2024-25	2023-24
Receipts:			
Received from NCC (transferred from General Fund)		0.00	0.00
		<u>0.00</u>	<u>0.00</u>
Payments:			
Cheques and other payments		0.00	0.00
		<u>0.00</u>	<u>0.00</u>

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 August 2025

1 Basis of Accounts: these accounts have been prepared on a 'receipts and payments' basis.

2 Fees are payable by parents or carers for children who do not qualify for funding from West Northamptonshire Council (WNC) (previously Northamptonshire County Council (NCC)).
The cost per three hour session is £13.50. In exceptional cases of hardship Brackley Baptist Church will assist with the payment of fees.

3 WNC pays for children who have reached age 3 by the beginning of the term in question. This has now been extended to 2-year olds. We received a rate £14.79 per session for those aged at least 3.

4 There was no additional funding from WNC this year.

	Note	2024-25	2023-24
5	Supplementary income		
	Bank interest	2,631.14	429.82
	Lunch club	0.00	0.00
	Photography commission	0.00	0.00
	Miscellaneous income	0.00	0.00
	Donations	55.00	6.00
		<u>2,686.14</u>	<u>435.82</u>
6	Transfers into General Fund		
	From NCC Grant Reserve	#REF!	1,000.00
	From Special Donations and Fund-raising	0.00	226.95
	From SEND Reserve	0.00	0.00
	From EYPP Fund	487.30	
	From Deficit Reserve	0.00	2,458.92
		<u>#REF!</u>	<u>3,685.87</u>
7	Staff costs		
	Employees' salaries (net)	68,691.38	70,921.06
	Administration	0.00	247.51
	Folder work (and Transition)	0.00	15.85
	Learning & development summaries	0.00	7.45
	Occasional cover	0.00	764.56
	Planning and team meetings	0.00	538.39
	Seasonal gifts	221.28	207.27
	SEN costs	0.00	45.67
	Sickness cover	0.00	0.00
	Temporary staff wages	0.00	0.00
	Training costs	309.30	998.07
	Travel costs	0.00	0.00
	Uniforms and badges	315.44	0.00
	Employer Pension Costs	1,782.17	1,255.97
	Home Visits	0.00	81.66
		<u>71,319.57</u>	<u>75,083.46</u>
8	Running costs		
	Donations to church for use of premises	1,000.00	1,000.00
	Cleaning costs	1,098.75	127.89
	Consumables (inc stationery, pens, craft items etc.)	1,059.33	1,085.29
	Insurance premium and PLA membership	730.01	1,550.22
	Ofsted fee and DBS/CRB checks	35.00	35.00
	Photographs	0.00	0.00
	Refuse bin collection	0.00	910.00
	Subscriptions	59.94	0.00
	Toys / equipment / books etc.	100.91	79.75
	Visitors to pre-school	0.00	0.00
		<u>4,083.94</u>	<u>4,788.15</u>
9	Depreciation		
	All items previously written off	<u>Depreciation 0.00</u>	<u>Depreciation 0.00</u>
		<u>Value 31.8.24 0.00</u>	<u>Value 31.8.23 0.00</u>
10	Other expenditure		
	Advertising and promotion	0.00	0.00
	Visit of Magician (in lieu of Annual Pre-school Trip)	135.00	170.00
	Computer and internet expenses	392.00	64.78
	End of term gifts for children	261.62	267.31
	Fixtures & Fittings improvements & Garden equipment	8,862.00	0.00
	Miscellaneous costs	163.19	527.93
		<u>9,813.81</u>	<u>1,030.02</u>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Little Fishes Pre-School (Brackley)

On accounts for the year
ended

31st August 2025

Charity no
(if any)

1192235

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

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.

Signed:

MS

Date:

03/12/2025

Name:

MARK VALLIS

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

N/A

Address:

HONEYSUCKLE COTTAGE, THE AVENUE, WHITEFIELD,
NORTHANTS NN13 5TE

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Little Fishes Pre-School (Brackley)

**On accounts for the year
ended**

31st August 2025

**Charity no
(if any)** 1192235

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st Aug / 2025.

**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.

Signed: 

Date: 03/12/2025

Name: MARK VALLIS

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

N/A

Address: HONEYSUCKLE COTTAGE, THE AVENUE, WHITFIELD,
NORTHANTS NN13 5TE

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.