

**Hanham Toddlers Pre School
Charity No. 1193539
Trustees' Report and Unaudited Accounts
31 August 2025**

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1193539

Trustees

The following trustees served during the year:

Kirsty Ricketts (resigned 31 August 2025)

Lorraine Bunting Chair

Nicola Thomas

Nicola Bowman

Dawn Thornton

Sally Rouch

Robin Madder (appointed 4 February 2025)

Independent Review

Chris White

1 Copley Court

Hanham

Bristol

BS15 3SH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Sally Rouch

Rob Madder

Trustee

Trustee

13 January 2026

I report to the trustees on my examination of the financial statements of Hanham Toddlers Pre School for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statement set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher White
ACA
1 Copley Court
Hanham
Bristol
BS15 3SH
13 January 2026

**Statement of Financial Activities for the year ended
31 August 2025**

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	466,524	466,514	311,535
Charitable activities	4	31,317	31,317	60,917
Investments	5	1,568	1,568	1,030
Total		499,399	499,399	373,482
Expenditure on:				
Charitable activities	6	3,347	3,347	1,280
Other	7	429,578	429,578	350,982
Total		432,925	432,925	352,262
Net gains on investments		-	-	-
Net (expenditure)/income		66,474	66,474	21,220
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		66,474	66,474	21,220
Other gains and losses		-	-	-
Net movement in funds		66,474	66,474	21,220
Reconciliation of funds:				
Total funds brought forward		97,405	97,405	76,185
Total funds carried forward		163,870	163,879	97,405

Hanham Toddlers Pre School

Balance Sheet

at 31 August 2025

Charity No. 1193539

	2025	2024
	£	£
Current assets		
Cash at bank and in hand	171,530	176,143
Creditors amounts falling due within one year		
Accruals and deferred income	(7,651)	(78,738)
	<u>163,879</u>	<u>97,405</u>
Net current assets	163,879	97,405
Total assets less current liabilities	<u>163,879</u>	<u>97,405</u>
Net assets excluding pension asset or liability	<u>163,879</u>	<u>97,405</u>
Total net assets	<u>163,879</u>	<u>97,405</u>
The funds of the charity		
Restricted funds	9 -	-
Unrestricted funds	9	
General funds	163,879	97,405
	<u>163,879</u>	<u>97,405</u>
Reserves		
Total funds	<u>163,879</u>	<u>76,185</u>

Approved by the trustees on 13 January 2026

And signed on their behalf by:

Sally Rouch

Trustee

13 January 2026

1 Accounting policies Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Taxation

Recognition of expenditure	These comprise the costs associated with attracting voluntary income fundraising trading costs and investment management costs.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Other expenditure	These are support costs not allocated to a particular activity

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted Funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	311,535	311,535
Charitable activities	60,917	60,917
Investments	1,030	1,030
Total	373,482	373,482
Expenditure on:		
Other	352,261	352,261
Total	352,261	352,261
Net income	21,220	21,220
Net income before other gains/(losses)	21,220	21,220
Other gains and losses:	-	-
Net movement in funds	21,220	21,220
Reconciliation of funds:		
Total funds brought forward	76,185	76,185
Total funds carried forward	97,405	97,405

3 Income from donations and legacies

Unrestricted £	Total 2025 £	Total 2024 £
466,514	466,514	311,535
466,514	466,514	311,535

4 Income from charitable activities

Unrestricted £	Total 2025 £	Total 2024 £
Fees 14,824	14,824	50,619
Fundraising 16,493	16,493	10,298
31,317	31,317	60,917

5 Income from investments

Unrestricted £	Total 2025 £	Total 2024 £
1,568	1,568	1,030
1,568	1,568	1,030

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Fundraising	3,347	3,347	1,280
	<u>3,347</u>	<u>3,347</u>	<u>1,280</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	368,090	368,090	285,264
Premises costs	31,240	31,240	30,354
General administrative costs	30,248	30,248	35,364
	<u>429,578</u>	<u>429,578</u>	<u>350,982</u>

8 Staff costs

	2025	2024
Salaries and wages	368,090	285,264
	<u>368,090</u>	<u>285,264</u>

No employee received emoluments in excess of £60,000.

9 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2025
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	97,405	499,399	(432,935)	163,879
Total funds	<u>97,405</u>	<u>499,399</u>	<u>(432,935)</u>	<u>163,879</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	163,879	163,879
	<u>163,879</u>	<u>163,879</u>

11 Reconciliation of net debt

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash and cash equivalents	176,143	(4,613)	171,530
	<u>176,143</u>	<u>(4,613)</u>	<u>171,530</u>
Net debt	<u>176,143</u>	<u>(4,613)</u>	<u>171,530</u>

Hanham Toddlers Pre School
Detailed Statement of Financial
for the year ended 31 August 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	466,514	466,514	311,535
	<u>466,514</u>	<u>466,514</u>	<u>311,535</u>
Charitable activities			
Fees	14,824	14,824	50,619
Fundraising	16,493	16,493	10,298
	<u>31,317</u>	<u>31,317</u>	<u>60,917</u>
Investments			
	1,568	1,568	1,030
	<u>1,568</u>	<u>1,568</u>	<u>1,030</u>
Total income and endowments	499,399	499,399	373,482
Expenditure on:			
Charitable activities			
Fundraising	3,347	3,347	1,280
	<u>3,347</u>	<u>3,347</u>	<u>1,280</u>
Total of expenditure on charitable activities	3,347	3,347	1,280
Employee costs			
Salaries/wages	368,090	368,090	285,264
	<u>368,090</u>	<u>368,090</u>	<u>285,264</u>
Premises costs			
Rent	31,240	31,240	30,354
	<u>31,240</u>	<u>31,240</u>	<u>30,354</u>
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	-
Equipment expensed	8,440	8,440	22,726
General insurances	1,777	1,777	1,777
Sundry expenses	20,031	20,031	10,861
	<u>30,248</u>	<u>30,248</u>	<u>35,364</u>
Total of expenditure of other costs	429,578	429,578	350,981
Total expenditure	432,925	432,935	352,261
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income	66,474	66,474	21,220

Hanham Toddlers Pre School
Detailed Statement of Financial

Net (expenditure)/income before other gains/(losses)

Other Gains

Net movement in funds

66,474	66,474	21,220
-	-	-
66,474	66,474	21,220