

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WALTHAM CHASE PRE SCHOOL
ON ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025
CHARITY NUMBER 1193831

SET OUT ON PAGES 2 TO 4

Independent examiner's report to the trustees of Waltham Chase Preschool

I report to the charity trustees on my examination of the accounts of the Trust for the year to 31st July 2025

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. You are satisfied that the accounts of the Trust are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts carried out under section 65 of the 2008 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act and the Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 63 of the 2008 Act and section 130 of the 2011 Act; or 2. the accounts do not accord with those records; or 3. the accounts do not comply with the accounting requirements of the 2008 Act and the 2011 Act; or 4. the accounts do 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed

Name

Qualification

WALTHAM CHASE PRE SCHOOL
RECEIPTS AND PAYMENTS ACCOUNT
Year ending 31 July 2025

	<u>Unrestricted</u> <u>Funds</u>		<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds</u>		<u>Total</u> <u>Funds</u>	
	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>		<u>2024</u>	<u>2024</u>
RECEIPTS							
Fees:							
Early Years Voucher income	78,630		8,228	86,858			91,968
Other Fees	6,221			6,221			12,783
		84,851	-	93,079			104,751
Fundraising			3,626	3,626			3,799
Grants and donations:							
Grants			-	-		1,100	1,100
		-	-	-			
Clothing sales (inc Reg fees)		236		236			390
Snack Income		1,658		1,658			910
Bank Compensation							-
Bank interest received		854		854			1,026
Total Receipts		87,599	11,854	99,453			111,976
PAYMENTS							
Wages	72,499		8,227	80,726		80,147	
Pension costs	1,785			1,785		1,401	
Rent	8,194			8,194		7,600	
Consumables	946			946		1,090	
Insurance	1,101			1,101		938	
Fundraising / Engage with community			1,554	1,554		1,691	
Equipment purchases			1,665	1,665		141	
Administration and photocopying	382			382		429	
Computer Costs	325			325		1,041	
Clothing purchases	514			514		298	
Training	613			613		434	
Membership	477			477		245	
Snack	481			481		220	
Professional fees inc DBS checks	1,782			1,782		1,748	
Sessions paid for by restricted funds (EYPP/SENIF)	525			525		1,015	
Sundries	418			418		100	
Trips out	181			181		505	
Repairs and Maint Equip and Garden			549	549	264	1,640	
Total Payments		90,224	11,995	102,219			100,683
Surplus/Deficit	-	2,625	-	141	-		11,293
Funds brought forward		35,367	23,209	58,576			48,425
Transfer to restricted				-			-
Funds carried forward		32,742	23,068	55,810			59,718

WALTHAM CHASE PRE SCHOOL
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 July 2025

	2025	2025	2024	2024
CURRENT ASSETS				
Cash at Bank	58,375		60,539	
Petty Cash Account	8		61	
Debtors	64		0	
	<u> </u>	58,447	<u> </u>	60,600
CURRENT LIABILITIES		2,637		2,024
		<u>55,810</u>		<u>58,576</u>
REPRESENTED BY				
Accumulated Funds				
- General Fund		32,742		35,367
- Restricted Fund		23,068		23,209
		<u>55,810</u>		<u>58,576</u>
		0		

Approved on behalf of the committee on

Sandra Glover
Chairperson

Signature

Christine Cunningham FCCA
Treasurer

Signature

WALTHAM CHASE PRE SCHOOL
NOTES TO THE ACCOUNTS
FOR THE Year Ending 31 July 2024

1 ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective 1 Jan 2015)

2 RESTRICTED FUNDS

Restricted fund 1 is monies held as a contingency to protect the Trustess should the pre school close this amount would cover wind up costs.

Restricted fund 2 represents other fundraising for general equipment

Restricted fund 3 was set up in 2018 to fund our outdoor learning and will be spent in the next 2 years

Restricted fund 4 is monies received for children with special educational needs received from HCC and for spending on the specific child.

	Fund 1	Fund 2	Fund 3	Fund 4	Total	
Balance b/f	20,000	2,391	818		23,209	28
					-	
Receipts		3,626	-	8,228	11,854	
					-	
Transfer bet funds	-				-	
					-	
Payments	-	3,218	-	549	8,228	11,995
					-	
Balance c/f	<u>20,000</u>	<u>2,799</u>	<u>269</u>	<u>-</u>	<u>23,068</u>	

- 3 The charitable aims of Waltham Chase Preschool are to enable children to attend preschool no matter their financial situation. Should a family run into difficulty we we help where possible offering free or subsidised sessions to ensure the safety of the child in our care.

