



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

BREASTON PRE-SCHOOL CIO

On accounts for the year
ended

31/08/2025

Charity no
(if any)

1194534

Set out on pages

MANAGEMENT REPORT 1-5

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

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

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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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 requirements 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:

18/03/2026

Name:

PHIL MARRIOTT

Relevant professional
qualification(s) or body

(if any): TAXASSIST ACCOUNTANTS (LOUGHBOROUGH) LTD

Address: 51-53 DERBY ROAD
LONG EATON
NOTTINGHAM NG10 1LU

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.

NONE

Management Report

Breaston Pre-School

For the period ended 31 August 2025

Prepared by

TaxAssist Accountants (Loughborough) Ltd

Prepared on

18 March 2026

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Statement of Activity

September 2024 - August 2025

	Total
INCOME	
Fees	17,704.75
Forest School Development	3,347.52
Fundraising	362.59
Grants Received	168,299.19
Interest Received	236.16
Total Income	189,950.21
TOTAL	189,950.21
EXPENDITURES	
Accountancy	450.00
Children's gift	171.33
Computer Costs	171.60
Consumables	668.08
Dues and Subscriptions	4,208.32
Employer NIC	4,519.17
Forest School Expense	181.58
Insurances	1,521.24
Meals and entertainment	95.14
Mileage expenses	166.50
Non Consumable Materials and Resources	1,687.20
Office/General Administrative Expenses	157.99
Pension	2,515.73
Printing, Postage and Stationery	69.88
Raising funds	107.48
Rent or Lease of Buildings	15,465.44
Staff gift	475.90
Staff uniform	40.87
Training Courses	702.80
Wages	141,691.26
Total Expenditures	175,067.51
NET OPERATING INCOME	14,882.70
OTHER EXPENDITURES	
Suncream	-1.70
Total Other Expenditures	-1.70
NET OTHER INCOME	1.70
NET INCOME/(EXPENDITURE)	£14,884.40

Statement of Financial Position

As of August 31, 2025

	Total
FIXED ASSET	
Total Fixed Asset	
CASH AT BANK AND IN HAND	
Current Account	51,705.95
Reserves	23,197.05
Total Cash at bank and in hand	74,903.00
NET CURRENT ASSETS	74,903.00
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
Current Liabilities	
Accruals	450.00
PAYE/NI Account	1,519.87
Total Current Liabilities	1,969.87
Total Creditors: amounts falling due within one year	1,969.87
NET CURRENT ASSETS (LIABILITIES)	72,933.13
TOTAL ASSETS LESS CURRENT LIABILITIES	72,933.13
TOTAL NET ASSETS (LIABILITIES)	£72,933.13
CHARITY FUNDS	
Retained Earnings	58,048.73
Surplus/(Deficit)	14,884.40
Total Charity funds	£72,933.13

Statement of Cash Flows

September 2024 - August 2025

	Total
OPERATING ACTIVITIES	
Net Income	14,884.40
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Accruals	30.00
PAYE/NI Account	294.18
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	324.18
Net cash provided by operating activities	15,208.58
FINANCING ACTIVITIES	
Retained Earnings	-29.99
Net cash provided by financing activities	-29.99
NET CASH INCREASE FOR PERIOD	15,178.59
Cash at beginning of period	59,724.41
CASH AT END OF PERIOD	£74,903.00