

Registered charity number : 1195100

The Step Up Pre-School
Charitable Incorporated Organisation

Accounts

31 March 2025

**The Step Up Pre-School
Statement of Financial Activities
for the year ended 31 March 2025**

	2025	2024
	£	£
Incoming Resources		
ERYC Funded Childcare	80,001	68,686
Other Childcare Fees	56,638	41,468
Grants	4,504	
Donations and Fundraising	4,207	1,414
	<u>145,350</u>	<u>111,568</u>
Other income		
Bank Interest Received	26	13
Total incoming resources	<u>145,376</u>	<u>111,581</u>
Resources Expended		
Staff costs		
Wages and salaries	100,365	85,437
Pensions	1,340	1,357
Employer's NI	-	639
Staff training and welfare	705	1,218
Motor expenses	-	120
Entertaining	70	80
	<u>102,480</u>	<u>88,851</u>
Depreciation and other amounts written off assets		
Depreciation	<u>494</u>	<u>182</u>
Premises costs:		
Rent	2,004	2,044
Rates	769	669
Light and heat	1,175	3,406
Insurance	433	309
Repairs and maintenance	2,178	4,334
Waste	1,420	-
Cleaning	-	1,267
	<u>7,979</u>	<u>12,029</u>
Office costs:		
Telephone and fax	856	1,049
Stationery and printing	466	390
Subscriptions	1,050	1,098
Bank charges	104	-
Equipment hire	720	-
Other legal and professional	626	834
	<u>3,822</u>	<u>3,371</u>
Legal and professional costs:		
Accountancy fees	<u>2,646</u>	<u>3,024</u>
	<u>2,646</u>	<u>3,024</u>

**The Step Up Pre-School
Statement of Financial Activities
for the year ended 31 March 2025**

	2025	2024
	£	£
Other expenses		
Supplies	6,590	5,722
Trips.	235	-
Food and cleaning	3,397	2,693
Licences	316	287
Advertising and PR	934	832
	<u>11,472</u>	<u>9,534</u>
Total resources expended	<u>128,893</u>	<u>116,991</u>
Net movement in funds	<u>16,483</u>	<u>(5,410)</u>

The Step Up Pre-School
Balance Sheet
as at 31 March 2025

	2025	2024
	£	£
Fixed assets		
Office equipment	179	238
Plant and machinery etc	5,701	308
	<u>5,880</u>	<u>546</u>
Current assets		
Trade debtors	-	326
Other debtors	-	2,459
Natwest account 0929	28,844	16,019
Petty cash	3	23
	<u>28,847</u>	<u>18,827</u>
Prepayments and accrued income		
Prepayments	<u>1,219</u>	<u>121</u>
Creditors: amounts falling due within one year		
Trade creditors	1,067	864
Employee, Other taxes and social security costs	1,768	1,717
	<u>2,835</u>	<u>2,581</u>
Accruals and deferred income		
Accruals	<u>-</u>	<u>285</u>
Funds of the Charitable Incorporated Organisation		
Unrestricted reserves	<u>33,111</u>	<u>16,628</u>
Unrestricted Reserves		
Brought forward	16,628	22,038
Transfer to restricted reserves	-	-
Net movement in funds	<u>16,483</u>	<u>(5,410)</u>
	<u>33,111</u>	<u>16,628</u>
Restricted Reserves		
Brought forward	-	1,925
Transfer from unrestricted reserves	-	-
Net movement in funds	<u>-</u>	<u>(1,925)</u>
	<u>-</u>	<u>-</u>

The Step Up Pre-School Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025

Reference and administrative details

The charity name: -

The legal name of the charity is: - The Step Up Pre-school

The trustees are all individuals: -

Nicola Brooke
Jill Bringham
Hayley Bottomley
Louise Hobson
Samantha Knott
Tracey Smith
Zoe Clarkson

The charity is registered in England & Wales with charity number 1195100

The principal operating address, telephone number and email and web addresses of the charity are:-

The Step Up Pre-School
The Bungalow
Hook C of E Primary School
Garth Lane
Hook
DN14 5NW
manager@thestepupgroup.co.uk

The Trustees in office on the date the report was approved were:-

Nicola Brooke
Jill Bringham
Hayley Bottomley
Louise Hobson
Samantha Knott
Tracey Smith

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period and, if applicable, their dates of appointment or resignation during the year: -

Name	Appointed	Resigned/Retired
Nicola Brooke	21 Feb 2022	
Jill Brigham	21 Feb 2022	08 May 2024
Hayley Bottomley	21 Feb 2022	
Louise Hobson	03 Nov 2022	09 Apr 2024
Samantha Knott	19 Jul 2023	
Tracey Smith	09 Apr 2024	
Zoe Clarkson	08 May 2024	

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity are as set out in its governing document.

The objects of the charity are:

To enhance the development and education of children primarily from under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of their race, culture, religion, means or ability.

To encourage the study of the needs of children and their families and promote public interest in the recognition of such needs in the local area and to aim to promote and adhere to the aims of the Early Year Alliance and Ofsted.

The main activities undertaken in relation to those purposes during the year.

The charity encourages the study of the needs of children and their families and promote public interest in the recognition of such needs in the local area. It aims to promote and adhere to the aims of the Early Year Alliance and Ofsted.

The charity provides affordable sessions on Monday- Friday during term time. Various structured activities, including arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interests. Following the Early Years Foundation Stage set by the government.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees believe that they have complied with the Charity Commission's guidance on Public Benefit and have delivered Public Benefit during the year by virtue of the activities undertaken by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity ran sessions Monday- Friday 8.00am – 5.30pm term time only. In addition the charity aims to engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes.

Fundraising activities during the year.

Raffles
Money cards
Halloween fundraiser

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education.
The charity believes that by providing safe childcare facilities for children between 18 months and 11 years old, it benefits the wider community by building an understanding of the child's place within its community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

AGM held for all new parents/ grandparents early September. If any places become available within the charity, they will advertise locally for committee members and trustees.

The trustees' bankers and advisors

Bankers: NatWest Bank
 13 Boothferry Road
 Goole
 DN14 5GD

Accountants: Suite 7
 Brackenholme Business Park
 Brackenholme
 North Yorkshire
 YO8 6EL

The charity's financial position as at 31 March 2025

The financial position of the charity at 31 March 2025 as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net (deficit)/Income	16,483	(5,410)
Unrestricted Revenue Funds available for the general purposes of the charity	33,111	16,628
Restricted Revenue Funds	-	-
Total Funds	<u>33,111</u>	<u>16,628</u>

Financial review of the position at the reporting date, 31 March 2025.

The trustees consider the financial performance by the charitable incorporated organisation during the year to have been good. The turnover in the year increased by 30%, as you would expect, salaries have also increased, this time by 17%.

Policies on reserves

The charity runs sessions 8.00am - 5.30pm Monday- Friday term time only. The Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgment on the amount of reserve the Trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of assets. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2022-2023 and the following has been determined that the major risks to the charity are:-

- Change of Government policy (Statutory Grants may be withdrawn)
- Economic Environment (Brexit and inflation)
- Effects of Covid-19 and any other possible pandemics

The charity's reserves policy is to ensure that reserves are sufficient the cover liabilities such as redundancy, creditors, lease commitments and provide sufficient monies to cover advance fees paid by users.

Availability and adequacy of assets of each of the funds.

The Board of Trustees is satisfied that the charity's impending cash assets are available and adequate to fulfil its obligations.

Plans for the Future

The charity plans to:

Upgrade the office

Upgrade the facilities and existing provision

Employment of disabled persons

The charity has an equal opportunities policy.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006/ Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

In particular charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

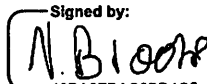
The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

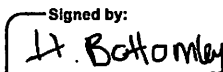
They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 15 January 2026

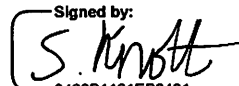
Nicola Brooke
Trustee

Signed by:

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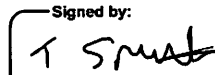
Hayley Bottomley
Trustee

Signed by:

.....83A57F8D5D08459.....

Samantha Knott
Trustee

Signed by:

.....8466B11615B0481.....

Tracey Smith
Trustee

Signed by:

.....62AC4BD8C8A74A0.....

Zoe Clarksson
Trustee

Signed by:

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Independent examiner's report on the accounts

I report to the trustees on my examination of the accounts for the period ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under s145 of the Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under s145(5)(b) of the Act.

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:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 15 Jan 2026

Details of The Independent Examiner

David Walsh

Abacus Accountancy

Suite 7

Brackenholme Business Park

Brackenholme

YO8 6EL