

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2025
FOR
HOLY TRINITY PRE-SCHOOL**

Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

HOLY TRINITY PRE-SCHOOL
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FOR THE YEAR ENDED 31 AUGUST 2025

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HOLY TRINITY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

In 2023 the new Holy Trinity Pre-School (CIO) registered Charity Number 1201685 was created to take over the charity formerly known as Holy Trinity Pre-School registered Charity Number 1028810.

The CIO was formed to provide pre-school education for under 5s.

The governing document is the PPA Playgroup Constitution 1992 which was adopted 24 September 1993 by the original charity, the Trustees agreed this is still appropriate for the new CIO.

In setting our objectives and planning our activities our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

CHILDREN

At September 2024 76 children were enrolled at the school, by the end of July 2025 we had 82 children with 47 leaving to start school and we have 55 children on the books for September 1st 2025.

Quite a few children have additional needs, 6 get inclusion funding for a ratio of 1:3 (staff to children) so they can have a designated staff member and the remaining staff can lead the session for the other children. Funding is covering the cost of having the extra staff as need a 1:3 ratio instead of 1:8 for those without additional needs.

SETTING

One third of the children are classed as EAL (English as Additional Language) Tapestry continues to benefit parental relationships. Supervisions are now on a termly basis and a yearly appraisal. A voluntary snack charge continues on a weekly basis of £1.25 per funded child.

During February we had an unannounced Ofsted inspection. Due to new staff, staff sickness, non-confident staff members and a committee member not transferred to the new CIO we received an inadequate rating. That meant that a reinspection must happen within 6 months, support was given to us by the Early Years team at Lincolnshire County Council. Sarah Shears, the Early Years improvement officer, worked closely with the manager and practitioners so everyone had a better idea of what was required of them.

Reinspection came on 11th July 2025 and the setting received a Good overall rating. The new cycle would see another inspection after 4-6 years.

We had 2 staff go on maternity leave, one in February and one in June.

We recruited JD in September 2024-January 2025.

RB and EP joined the team in January 2025.

LG started in February 2025.

We also recruited JH and DS as bank staff to help cover maternity/sickness and lunch cover.

We did have a very successful Summer Fayre which raised over £800.

We had a trip to Tattershall Farm Park in July for end of year trip.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

RESERVES

Holy Trinity Pre-School reviews and monitors the level of reserves held on a regular basis. Reserves at the year end were £183,517. Reserves have risen thanks to increased funding from government to fund childcare for parents and carers, the Trustees are keen to keep a high level of reserves as a safeguard for future low birth years when numbers may be low, we are also unsure of the effect of free funded hours to children younger than 18 months on future placements.

RESPONSIBILITIES

The Board of Trustees are responsible for ensuring that the Trust's resources are managed responsibly, and that we act in the best interests of the Trust. The Board has responsibility for approving and monitoring the implementation of this Policy.

LAWS AND REGULATIONS

As a registered charity, the Trust is required to meet relevant legal and regulatory requirements and has a duty to apply charitable funds within a reasonable period of time in pursuing its objectives.

This Policy sets out the framework the Trust has in place to confirm the level of reserves the Trustees have determined is appropriate for the Trust and draws upon guidance such as the Charity Commission's CC19.

FUTURE PLANS

The past year has seen many changes especially from our February Ofsted inspection so the changes will be built on and continued over the next year. The 8am start time is more popular than the 4pm pick up time, however this is still a good option for parents.

Working parents can now access 30 hours of funding from the child's age of 9 months. This is huge for the setting as we have lost out to nurseries due to us not accepting children until they are 18 months old. To allow the setting to grow and continue to be successful we need to look into accepting children at a younger age.

LM and CF have now undertaken some "Making it Real" training to encourage parents to talk more and play games with their children that will encourage speech and language. This will involve selecting 3 families and arranging for home visits. Due to our inspection in February this was put on hold, we aim to start the sessions in our 2025-2026 academic year.

Projects to further develop the setting will be considered by the Trustees and implemented where possible. This will enable the setting to continue its excellent reputation. The support from the parents, staff, trustees and the church are very much appreciated and form part of the success of Holy Trinity Pre-school.

HOLY TRINITY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a Charitable Incorporated Organisation (CIO) registered on 24 March 2023.

The organisation is governed by a constitution.

The members of the Executive Committee are the Trustees for the purpose of charity law and are collectively referred to as the Trustees.

The Trustees have had due regards to guidance distributed by the Charity Commission on public benefit.

The Trustees who served during the period and up to the date of this report are set out elsewhere in this report.

The Trustees are put up for re-election every year at the Annual General Meeting. Any casual vacancies can be filled by co-option.

The Trustees are involved in the day-to-day management of the charity. Executive Committee meetings are held monthly through the year.

Requirement for Audit

There is no requirement in the constitution for the accounts to be audited. The Charities Act 2011 obliges the Trustees to have the financial statements independently examined. A copy of the examiner's report is attached to the accounts.

HOLY TRINITY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1201685

Registered office
Holy Trinity Pre-School
Holy Trinity
Church Hall
Spilsby Road
Boston
Lincs
PE21 9NS

Trustees
Chloe Dunn - Chairperson
Sophie Gaish - Secretary
Sally Milford – Manager
Laura Beasley (resigned 27 November 2024)
Laura Forbes
Guy Dix (appointed 27 November 2024)

Independent Examiner
Mrs Nicola Michelle Lenton F.C.C.A.
Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 4th February 2026 and signed on the board's behalf by:

.....
CHLOE DUNN (CHAIRPERSON)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOLY TRINITY PRE-SCHOOL

Independent examiner's report to the trustees of Holy Trinity Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of Holy Trinity Pre-School (the trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Trust 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 as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of A.C.C.A. which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mrs Nicola Michelle Lenton F.C.C.A.
Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

9th February 2026

HOLY TRINITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
INCOME FROM					
Donations and Legacies	2	302,660	33,759	336,419	260,254
Charitable Activities					
Charitable activities	3	875	-	875	505
Total		303,535	33,759	337,294	260,759
EXPENDITURE ON					
Charitable activities					
Charitable activities	4	280,095	33,759	313,854	226,583
NET INCOME		23,440	-	23,440	34,176
Net movement in funds		23,440	-	23,440	34,176
RECONCILIATION OF FUNDS					
Total funds brought forward		160,077	-	160,077	125,901
TOTAL FUNDS CARRIED FORWARD		183,517	-	183,517	160,077

HOLY TRINITY PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2025**

	Notes	Unrestricted Fund	Restricted Fund	2025 Total Funds	2024 Total Funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9	30,623	-	30,623	37,616
CURRENT ASSETS					
Debtors	10	681	-	681	2,502
Cash at bank and in hand		153,674	-	153,674	123,339
Total		184,978	-	184,978	163,457
CREDITORS					
Amounts falling due within one year	11	1,461	-	1,461	3,380
NET CURRENT ASSETS		183,517	-	183,517	160,077
TOTAL ASSETS LESS CURRENT LIABILITIES		183,517	-	183,517	160,077
NET ASSETS		183,517	-	183,517	160,077
FUNDS	12				
Unrestricted Funds				183,517	160,077
Restricted Funds				-	-
TOTAL FUNDS				183,517	160,077

The financial statements were approved and authorised for issue by the Board of Trustees on 4th February 2026 and were signed on its behalf by:

.....
CHLOE DUNN (CHAIRPERSON)

HOLY TRINITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and Fittings - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

HOLY TRINITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

2. DONATIONS AND LEGACIES

	Unrestricted Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
Grants	301,491	33,759	335,250	259,844
Other Income	1,169	-	1,169	410
	<u>302,660</u>	<u>33,759</u>	<u>336,419</u>	<u>260,254</u>

Grants received, included in the above, are as follows:

	Unrestricted Fund £	Restricted Fund £	2025 Total Funds £	2024 Total Funds £
LCC – holiday, activities and food club	-	1,944	1,944	8,105
LCC – learning support and inclusion funding	-	21,853	21,853	13,455
LCC - EYPP	-	7,443	7,443	4,589
LCC – household support grant	-	2,519	2,519	2,130
LCC – early years funding	301,491	-	301,491	231,565
	<u>301,491</u>	<u>33,759</u>	<u>335,250</u>	<u>259,844</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Summer Fayre	<u>875</u>	<u>505</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Activities	<u>292,340</u>	<u>21,514</u>	<u>313,854</u>

Included in the above direct costs is £33,759 of restricted expenditure (£31,309 wages, £2,450 Household Support Fund).

HOLY TRINITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>20,243</u>	<u>101</u>	<u>1,170</u>	<u>21,514</u>

6. NET INCOME

Net income is stated after charging:

	2025 £	2024 £
Depreciation – owned assets	<u>10,208</u>	<u>12,539</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025.

8. STAFF COSTS

	2025 £	2024 £
Wages and Salaries	235,961	174,089
Social Security Costs	12,788	2,484
Pension Costs	<u>7,652</u>	<u>2,150</u>
	<u>256,401</u>	<u>178,723</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	<u>16</u>	<u>12</u>

HOLY TRINITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

9. TANGIBLE FIXED ASSETS

	Equipment £	Totals £
COST		
At 1 September 2024	55,380	55,380
Additions	3,215	3,215
At 31 August 2025	58,595	58,595
DEPRECIATION		
At 1 September 2024	17,764	17,764
Charge for the year	10,208	10,208
At 31 August 2025	27,972	27,972
NET BOOK VALUE		
At 31 August 2025	30,623	30,623
At 31 August 2024	37,616	37,616

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	681	2,502
	681	2,502

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	-	2,210
Accrued expenses	1,461	1,170
	1,461	3,380

HOLY TRINITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

12. MOVEMENT IN FUNDS

	At 01.09.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	160,077	23,440	183,517
Restricted fund	-	-	-
TOTAL FUNDS	<u>160,077</u>	<u>23,440</u>	<u>183,517</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	303,535	280,095	23,440
Restricted fund	33,759	33,759	-
TOTAL FUNDS	<u>337,294</u>	<u>313,854</u>	<u>23,440</u>

HOLY TRINITY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Grants	335,250	259,844
Other income	1,169	410
	<u>336,419</u>	<u>260,254</u>
Charitable activities		
Summer Fayre	875	505
Total incoming resources	<u><u>337,294</u></u>	<u><u>260,759</u></u>

This page does not form part of the statutory financial statements

HOLY TRINITY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
EXPENDITURE		
Charitable activities		
Wages	235,961	174,089
Social security	12,788	2,484
NEST Pension	7,652	2,150
Room Hire	17,096	16,629
Milk Refreshments	2,669	2,154
General Equipment	10,837	4,736
Play sessions	2,779	1,333
Household Support Grants	2,450	2,075
Summer Fayre	108	46
	<u>292,340</u>	<u>205,696</u>
Support Costs		
Management		
Insurance	1,342	1,139
Administration	719	617
Telephone	179	172
Sundries	7,022	3,749
Repairs and Renewals	773	796
Depreciation of tangible assets	10,208	12,539
	<u>20,243</u>	<u>19,012</u>
Finance		
Bank charges	101	51
	<u>101</u>	<u>51</u>
Governance costs		
Accountancy - CIO	1,170	1,170
Accountancy - Charity	-	654
	<u>1,170</u>	<u>1,824</u>
Total incoming resources	337,294	260,759
Total resources expended	<u>313,854</u>	<u>226,583</u>
Net income	<u>23,440</u>	<u>34,176</u>

This page does not form part of the statutory financial statements