

REGISTERED COMPANY NUMBER: CE031454 (ENGLAND AND WALES)

REGISTERED CHARITY NUMBER: 1202016

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended
31st July 2025**

**for
Henley Pre-School**

**JDB Bookkeeping
Accountants (MAAT AATQB)**

**Licensed Accountant Regulated by
The Association of Accounting Technicians**

Henley Pre-School

**Contents of the Financial Statements
Year Ended 31st July 2025**

		Page	
Report of the Trustees	1	to	2
Independent Examiner's Report	3	to	4
Statement of Financial Activities		5	
Balance Sheet	6	to	7
Notes to the Financial Statements	8	to	9
Detailed Statement of Financial Activities		10	

Henley Pre-School

Report of the Trustees Year Ended 31st July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year to the 31st July 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE031454 (England and Wales)

Registered Charity number

1202016

Registered office

Henley Community Centre
Church Meadows
Ashbocking Road, Henley
Ipswich
Suffolk
IP6 0RP

Trustees

S Burrows (appointed 21/2/2023)
B Wyatt (appointed 21/2/2023)
K Griggs (appointed 21/2/2023)
Mrs N Critchlow - Barker (appointed 21/2/2023)
Mrs L Warren (appointed 25/4/25)
Mrs B Last (appointed 27/4/2023)

Company Secretary

Henley Pre-School

**Report of the Trustees
For The Year Ended 31st July 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Jonathan Beards
Membership Number 20332999
Licenced Accountant Regulated By
THE ASSOCIATION OF ACCOUNTING TECHNICIANS

Approved by order of the board of trustees on 31st January 2026 and signed on its behalf by:



Mrs B Last - Trustee

**Independent Examiner's Report to the Trustees of
Henley Pre-School**

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

I report to the charity trustees on my examination of the accounts of the Company for the Year Ended 31st July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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 Report to the Trustees of
Henley Pre-school**

Independent Examiner's statement

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 Company as required by Section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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.

Jonathan Beards
MAAT AATQB
Accountant

31st January 2026

Henley Pre-School

**Statement of Financial Activities
Year Ended 31st July 2025**

	Unrestricted fund £
INCOME AND ENDOWMENTS INCOME	112,602
EXPENDITURE	85,741
NET INCOME	26,861
TOTAL FUNDS BROUGHT FORWARD	(6775)
DESIGNATED FUND - PRIOR CHARITY BALANCE	28,000
TOTAL FUNDS CARRIED FORWARD	48,086

**Henley Pre-School
Balance Sheet
31st July 2025**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at Bank		48,466
CREDITORS		
Amounts falling due within one year	2	(380)
NET CURRENT ASSETS/(LIABILITIES)		48,086
TOTAL ASSETS LESS CURRENT LIABILITIES		
		48,086
NET ASSETS		48,086
FUNDS		
Total Funds Carried Forward	3	20,086
Designated fund - prior charity balance	4	28,000
TOTAL FUNDS		48,086

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st July 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Henley Pre-School

Balance Sheet - continued
31st July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st January 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'B. East'.

Trustee

Henley Pre-School

Notes to the Financial Statements Year ended 31st July 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Henley Pre-School

Notes to the Financial Statements - continued
Year Ended 31st July 2025

2	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	
		£
	Accountancy Fees	<u>380</u>
3	TOTAL FUNDS CARRIED FORWARD	
		£
	Total Funds Brought Forward as at 31.7.24	(6775)
	Profit for the year	26,861
	Designated fund - prior charity balance	28,000
	Total Funds Carried Forward as at 31.7.25	<u>48,086</u>

4 **DESIGNATED FUND - PRIOR CHARITY BALANCE**

During the previous financial year, an amount of £28,000 was incorrectly classified as a creditor. This balance has now been reclassified to 'Designated funds - Prior Charity Balance' to accurately reflect the nature of these funds as unrestricted resources from the prior charity.

Henley Pre-School

Detailed Statement of Financial Activities Year Ended 31st July 2025

INCOME AND ENDOWMENTS

Donations and legacies	220
Fundraising Income	1,761
Fees	110,390
Other	231
Total	112,602

EXPENDITURE

Staff wages	67,619
Employer's national insurance	1,143
Rent	8,600
Insurance	1,128
Consumables and equipment	1,792
Staff training	194
Maintenance	88
Fundraising Costs	1,348
Accountancy	1,541
Stationery and advertising	220
Snacks	939
Administration costs	859
Sundries	270
	85,741
Net Income	26,861

This page does not form part of the statutory financial statements