

CHARITY NO' 1206879

SHEPLEY PRE-SCHOOL (CIO)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

HAIGH HUDSON
New Connexion House
2 Marsh Lane
Shepley
HUDDERSFIELD
West Yorkshire
HD8 8AE

**Independent Examiners Report
To the Trustees of
SHEPLEY PRE-SCHOOL (CIO)**

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Robert Jason Haigh FCCA
Haigh Hudson Limited
New Connexion House
2 Marsh Lane
Shepley
HUDDERSFIELD
HD8 8AE

14 May 2026

SHEPLEY PRE-SCHOOL (CIO)

Annual accounts for the period to 31 August 2025

Section A		Statement of financial activities				
			Restricted			
	Page	Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Incoming resources (Note 3)	6					
Investment Income		2,062	-	-	2,062	-
Donations and Grants		166,899	-	-	166,899	-
Fund Raising		1,707	-	-	1,707	-
Fees		145,237	-	-	145,237	-
Total incoming resources		315,905	-	-	315,905	-
Resources expended (Notes 4-5)	7					
Administration		269,438	-	-	269,438	-
Bank Charges		447	-	-	447	-
Depreciation (Note 6)	10	14,110	-	-	14,110	-
Bad Debt Write off		566	-	-	566	-
Total resources expended		284,561	-	-	284,561	-
Net movement in funds		31,344	-	-	31,344	-
Total funds brought forward		-	-	-	-	-
Total funds carried forward		31,344	-	-	31,344	-

SHEPLEY PRE-SCHOOL (CIO)
Annual accounts for the period to 31 August 2025

Section B		Balance sheet				
	page	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets						
Tangible assets (Note 6)	10	120,919	-	-	120,919	-
Current assets						
Bank Current Account		72,412	-	-	72,412	-
Bank Savings Account		87,103	-	-	87,103	-
Cash in Hand		22	-	-	22	-
Trade Debtors (Note 7)	11	9,307	-	-	9,307	-
Other Debtors		420	-	-	420	-
Prepayments		4,604	-	-	4,604	-
Total current assets		173,868	-	-	173,868	-
Creditors (Note 8)	11	11,587	-	-	11,587	-
Net current assets/(liabilities)		162,281	-	-	162,281	-
Total assets less current liabilities		283,200	-	-	283,200	-
Funds of the Charity						
Unrestricted funds		31,344			31,344	-
B/F from Old		251,730			251,730	
Capital Account		126			126	-
Total funds		283,200	-	-	283,200	-

E Mills
14 May 2026

SHEPLEY PRE-SCHOOL (CIO)
Annual accounts for the period to 31 August 2025

Section C	Notes to the accounts
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Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

Accounting and Reporting by Charities – Statement of Recommended Practice (Charities SORP FRS102);

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Section C	Notes to the accounts	(cont)
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Note 2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

SHEPLEY PRE-SCHOOL (CIO)
Annual accounts for the period to 31 August 2025

Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of incoming resources**

	Analysis	This year £	Last year £
Investment Income	Bank Interest	2,062	-
	Total	<u>2,062</u>	<u>-</u>
Donations and Grants	Donations	-	-
	Grants	3,130	-
	FEEC	163,769	-
	Total	<u>166,899</u>	<u>-</u>
Fund Raising	Milk Money	343	-
	Fund Raising	1,364	-
	Charitable Activities	-	-
	Total	<u>1,707</u>	<u>-</u>
Fees	Term fees	128,237	-
	Holiday Club	17,000	-
	Total	<u>145,237</u>	<u>-</u>

SHEPLEY PRE-SCHOOL (CIO)
Annual accounts for the period to 31 August 2025

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	This year	Last year
	£	£
Administration Costs		
Staff Salaries and NI	207,452	-
Employers Pensions	5,486	-
Advertising	-	-
Rent	5,730	-
Rates	997	-
Insurance	2,747	-
Electric	4,102	-
Telephone	1,193	-
Printing and Stationery	1,031	-
Travelling Expenses	115	-
Repairs and Renewals	4,101	-
Computer and Software	875	-
Sundry	8,199	-
Subscriptions	502	-
Training	474	-
Accountancy	1,194	-
Book-keeping	4,808	-
Legal Fees	1,429	-
Childrens Play Equipment	4,977	-
School Lunches	12,613	-
Trips	1,413	-
Total	269,438	-

SHEPLEY PRE-SCHOOL (CIO)
Annual accounts for the period to 31 August 2025

Section C	Notes to the accounts	(cont)
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Note 4.1 ANALYSIS OF REPAIRS AND RENEWALS

		This Year	Last Year
		£	£
	Analysis		
Repairs and Renewals	Fire Alarm Service	372	-
	Access Control Service	72	-
	Equipment Hire	1,607	-
	TV Licence	110	-
	Small repair less than £100	559	-
	New Heaters	180	-
	PAT testing	-	-
	Waste Disposal	1,083	-
	Pest Control	118	-
Total		4,101	-

Note 4.2 ANALYSIS OF SUNDRY

		This Year	Last Year
		£	£
	Analysis		
Sundry	DBS Checks	191	-
	Cleaning	1,612	-
	Refreshments	5,212	-
	Christmas	1,127	-
	Charitable Contributions	57	-
Total		8,199	-

Section C	Notes to the accounts	(cont)
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Note 5 Paid employees

5.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	204,772	-
Employer's National Insurance costs	2,680	-
Pension costs	5,486	-
Total staff costs	212,938	-

5.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	15	-
Governance	2	-
Other	-	-
Total	17	-

5.3 Defined contribution pension scheme

Brief details of the scheme	The Charity and staff make contributions into NEST based on approved guidance in respect of Auto-Enrollment.
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	This year £	Last year £
The costs of the scheme to the charity for the year	5,486	-
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

Section C	Notes to the accounts
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Note 6 Tangible fixed assets

6.1 Cost or valuation

	Other land & buildings	Fixtures, fittings and equipment	Total
	£	£	£
Balance brought forward	220,886	82,873	303,759
Additions	1,265	768	2,033
Revaluations	-	-	-
Disposals	-	-	-
Balance carried forward	222,151	83,641	305,792

6.2 Accumulated depreciation and impairment provisions

	SL 5%SL	RB 10%RB	Total
Balance brought forward	117,550	53,213	170,763
Depreciation charge for year	11,109	3,001	14,110
Impairment provisions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Balance carried forward	128,659	56,214	184,873

6.3 Net book value

Brought forward	103,336	29,660	132,996
Carried forward	93,492	27,427	120,919

Section C	Notes to the accounts	(cont)
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Note 7 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Trade debtors	9,307	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	420	-	-	-
Prepayments and accrued income	4,604	-	-	-
Total	14,331	-	-	-

Note 8 Creditors and accruals

8.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Loans and overdrafts	-	-	-	-
Trade creditors	6,416	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	5,171	-	-	-
Accruals and deferred income	-	-	-	-
Total	11,587	-	-	-

SHEPLEY PRE-SCHOOL (CIO)

Trustees Annual Report

SECTION A – Reference and administration details

Charity Name	Shepley Pre-school (CIO)
Registered Charity Number	1206879
Charity's principal address	In the Grounds of Shepley First School Firth Street, Shepley HUDDERSFIELD HD8 8DD

Names of the Charity Trustees	S Sloan – Trustee E Mills – Trustee T Atkinson – Trustee T L Jones – Trustee C E Booth - Trustee
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Names of senior staff members	Ms C E Booth & Ms N Firth
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SECTION B – Structure, governance and management

Type of governing document	Constitution
How the charity is constituted	Association

Trustee Selection Methods

The committee Members are elected for a two year term at the AGM. A member of the committee can be re-elected unless they have already served in any capacity for ten consecutive years. If the committee decided it can co-opt up to three further members after the AGM. Committee members must be members of the preschool.

SECTION C – Objectives and Activities

The aim of the preschool is to enhance the development and education of children under statutory school age and also for children out of school hours and during school holidays, by encouraging parents to understand and provide for the needs of their children through community groups.

The preschool offers appropriate play, education and care facilities, family learning and extended hours groups and ensure that such groups offer opportunities for all children.

SECTION D – Achievements and performance

Summary of the main achievements of the charity during the year - We offer sessional and full day care throughout the year, having up to 40 children per session within the local area, giving each child an average of 15 hours of care per week.

SECTION E – Financial review

Brief statement of the charity's policy on reserves – Reserves are carried forward each year.

Principle funding source – Privately paid fees and funding from Kirklees council provide most of the income for the year.

SECTION F – Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees

Signed	Date	Position
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Signed	Date	Position
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Signed	Date	Position
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