

Annual General Meeting
Wednesday 26th November 2025, 8.30pm
Zoom

PRESENT: Amanda Pinney, Sarah Hobbs, Sarah Boughton, Tiana Chadwick, Colette Vagg, Kellie Harmath, Daniel Harmath

Trustees: Lara Webster, Charlotte White, Keith Pinney, Randika Doling, Kate Boniface

APOLOGIES: Kara Goodland

Agenda:

1. Manager's Report
2. Treasurer's Report
3. Expression of interest to become a trustee
4. Questions and Any Other Business

AGM Manager's Report: December 2024 – November 2025

Presented by Lara Webster, Manager

Introduction

It has been another rewarding and successful year for Kingfishers Colden Common Preschool, as we continued to grow from strength to strength. The most significant organisational change during this period was our transition to a Charitable Incorporated Organisation (CIO), making this our first Trustee AGM under the new structure. Becoming a CIO brought several benefits, including greater continuity within the trustee board, as we were no longer required to maintain a specific percentage of parent members. Additionally, both Charlotte and I became trustees as part of this process.

We were extremely proud that the preschool reached maximum capacity for most days by the end of the Summer 2025 term. This achievement reflected our strong reputation, the dedication of our team, Charlotte's excellent viewing process, and our evolving and progressive provision. We continually aimed to progress, offering the highest quality care and experiences for our preschoolers and their families. This positive pattern has carried into the current academic year, with all sessions except Thursdays already fully booked.

Several new initiatives were introduced during the reporting period. We launched Child and Staff Wellbeing Weeks, led primarily by Charlotte and Mary. We also began running Parent Forums, starting with a well-received session on school readiness delivered by Marija and myself, linked to our Stepping Stones to School programme.

We introduced a tomato and basil soup station to support independence, enabling children to learn how to prepare soup before they leave Kingfishers. We also invested in a new online platform to support management tasks such as storing personnel information, tracking fire drills, and managing mandatory training reminders. This system continues to be developed to support safeguarding processes and may eventually replace our current software, Famly.

The Community Centre, with a small financial contribution from Kingfishers, completed a much-needed refurbishment of the children's bathroom. The new facilities are brighter, more modern, and better suited to young children's independence, including a lower sink for easier access.

In response to the needs of our then-current cohort, we made changes to our daily routine by removing the morning register/circle time, which had become a barrier to children's play and learning. We also began working towards the Just Quality accreditation, which we aim to complete by mid-2026. This has been an excellent reflective tool, helping us evaluate all aspects of the setting—from safeguarding procedures to resources and parent communication.

The year also saw the launch of our new Beach Day initiative for all children, complete with a visit from an ice cream van. Additionally, Tash took on the role of Sustainability Lead, ensuring we continued to embed environmental responsibility within our provision and teach children how to care for the world around them.

Team Changes and Developments

We welcomed two new team members in February 2025: Jenna, who joined us with childcare experience, and Ami, who joined as an unqualified Early Years Assistant to support practitioners. We were delighted to welcome Melanie back in September 2024 on reduced hours. Although she began further cancer treatment in September 2025, we remain hopeful she will return in February 2026.

We continued to employ four staff members on one-year contracts. Due to their lower contracted hours, they are available to provide cover when needed. Importantly, we had no staff leave during this period. We remained a strong, well-qualified team of 15, including Charlotte and myself. Two staff members are currently completing their Level 3 Early Years Educator qualification with Peter Symonds College.

Staff Wellbeing Initiatives

Between December 2024 and November 2025, we invested further in staff wellbeing, including:

- A Gong Sound Bath session
- Emotional Freedom Technique workshop with Gemma Hunt
- Contributions to staff socials

- Access to an employee assistance programme, Health Assured
 - A reimbursement scheme for the flu jab
 - Funded individual confidence training
 - Timetabled planning and admin time during working hours (introduced October 2024)
 - Winter wellbeing bags and fresh juice and ice lollies/ice creams during the heatwave
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Allotment School

Our Allotment School continued to be a much-loved and unique element of our provision. Offered in six-week blocks, it enabled as many of our three- and four-year-olds as possible to participate. Activities such as fire lighting, tool use, team challenges, and nature exploration supported children in developing confidence, resilience, independence, and essential skills for their transition to “Big School.” We remain proud to be the only preschool in the area offering this enriching outdoor learning programme.

Curriculum

We continued to deliver our bespoke curriculum, built around the aspirations we hold for children before they transition to primary school. Our developmental goals enabled children to progress at their own pace, with a strong emphasis on outdoor learning, which we believe is highly beneficial to their development.

This year, we refined elements of the curriculum to ensure it remained inclusive, responsive to the needs of our current cohort, and effective for both older children and those who face barriers to learning.

Activities, Visitors, and Events

It was a vibrant year filled with enriching experiences. Children benefited from a wide range of activities, visitors, and themed events, including:

- Relax Yoga sessions
- Singing sessions
- Crazy Creatures
- First Touch Football
- Teddy Bears’ Picnic
- Annual No Plastic Day
- Beach Day (with ice cream van)

- 30 Days Wild
- Road Safety Week
- Stay, Play & Watch sessions, including Mother's Day and Father's Day invitations

We also reintroduced Music and Movement sessions at the primary school and resumed our weekly allotment visits. Our school readiness programme, delivered by two qualified teachers during the summer term, once again supported children as they prepared for their next steps.

Outings this year included visits to the local pond, the primary school library, seasonal walks, and road safety outings.

Fundraising events such as the Easter Egg Hunt, Scarecrow Festival, Winter Concert, Winter Market stall, "Come and Have a Go" event, Macmillan Coffee Morning, and Children in Need activities brought families together to support our preschool and various charities.

Resources

Thanks to grants and fundraising, we purchased a range of new resources, including a new water table, a water cascade play unit, and resources for sensory circuits, to name just a few.

Sensory Circuits

We continued to run daily sensory circuits for children who benefit from this intervention. We were able to expand provision this year, with two sessions often running each day, supporting an increased number of children.

Training and Professional Development

We continued to invest heavily in continuous professional development to ensure our team's knowledge remained at a high level and that we continued to offer the very best to our children. Our team remained committed to ongoing learning. Key achievements included:

- Jenni and Mary continuing with their Level 3 Early Years Educator training at Peter Symonds
- All Ofsted mandatory and internal training remaining fully up to date

We also utilised INSET days for in-depth training:

- February 2025: Curiosity Approach training with Vicky Peters
- May 2025: Introduction to Cued Articulation and Speech Sounds
- June 2025: Fostering Inclusion (SEN)

- June 2025: Reflective Practice for Professional Growth with Nicky Shaw
- September 2025: Individual specialised training (Prevent, behaviour support, yoga, mental health, budgeting, learning through play, SEN, observational methods, and visits to Curiosity Approach settings)
- And this week (November 2025): Getting Inspection Ready – Understanding the new inspection framework

Additional professional development this year included safeguarding responsibilities, Managers' Conference, Alistair Bryce-Clegg Conference, intensive interaction, creativity, allergy awareness, administration of medicines, Prevent, stretch and challenge, emotional regulation, mindfulness, PSED, outdoor PFA, and many others.

Looking Ahead: Goals for the Coming Year

Our priorities for the next academic year include:

- Making the best use of INSET days, with staff expressing interest in maths training for 2026–2027
- Considering additional Allotment School sessions
- Strengthening support for SEN children through strong staffing and tailored provision
- Broadening children's experiences through trips, visits, and external partnerships
- Prioritising replacement of worn or outdated equipment and seeking funding for new resources, including a new climbing frame, nature kitchen, and allotment workstation
- Fostering a supportive staff culture where everyone feels valued
- Expanding sensory circuit provision to more children
- Maintaining a child-centred, safe, developmental approach
- Supporting staff to complete qualifications and pursue relevant training
- Continuing to run an efficient, cost-conscious provision with clear administrative processes
- Ensuring policies and procedures remain current and responsive, particularly around inspection requirements
- Strengthening parent engagement
- Continuing professional training, including:
 - Lara and Natasha: Thrive Training (Hampshire Portage Team)
 - Lara and Sharon: Maths Champion Training
 - Jenna: Level 3 Early Years Educator qualification

Closing Remarks

I would like to express my heartfelt thanks to our wonderful staff team for their dedication, enthusiasm, and consistent hard work throughout the year. A particularly heartfelt thank you goes to Charlotte, our Administrator, who works tirelessly behind the scenes to keep the preschool running efficiently. From organising paperwork and managing records to supporting staff, parents, and trustees, Charlotte's consistent presence underpins so much of what we do. We are extremely grateful for everything she brings to Kingfishers.

I would also like to extend my gratitude to our trustees, who volunteer their time to ensure the preschool continues to thrive. I also want to acknowledge Sharon, an exceptional Deputy and highly effective SENCO, and Danielle, an outstanding Deputy and Deputy Safeguarding Lead. Together, their support, expertise, and commitment underpin everything we achieve as a team.

Before we close, I would like to take this opportunity to invite anyone who may be interested in joining our trustee board. Kingfishers is running smoothly, with minimal demand placed on trustees beyond attending five meetings per year, sharing ideas, supporting future planning, and helping ensure we remain financially secure. Your support would be greatly appreciated.

Treasurer's report

Presented by Keith Pinney, Treasurer

The report is for the period between 1 September 2024 and 31 August 2025. The Pre-school accounts for this year have been submitted for independent verification and auditing. We continue to be very grateful to Sally Lawman for carrying out the audit.

The Pre-school's total income for this period was £224,428.47 and total expenditure £209,434.29, which results in an In-year surplus of £14,994.18. Our closing balance at the end of the year was £66,290.32. There are some notes below will explain a little further some of our Income and Expenditure. The Pre-School's Management team are aware that in the Financial Year 2025/26 we must continue to manage our funds, so that we maintain a healthy balance to enable the Management team to make the right decisions on behalf of the children and Staff.

In the last Treasurer's report, it was stated that the Pre-School would need to keep a minimum in reserves that would cover three months running expenses and include any redundancy payments in the event of dissolution. We have opened a second CAF Savings account to keep these Reserves in and with interest added, the balance in this account is now £51,788.99. This figure will need to be reviewed in April 2026 in the light of any salary increases and any possible changes to the Minimum Wage etc.

Income

1. Hampshire County Council (HCC) – EYE Grant

Our income from the HCC EYE Grant scheme was £182,848.77 an approximately 38% increase on the previous year's. The increase is due to an increase in the rate at which the pre-school is paid by the council, but it also reflects the work done to maintain our high numbers of children attending the pre-school throughout the year.

2. Fees

Income from session fees was £33,025.40, inclusive of the consumables contribution and registration fees. Our income from session fees varies from year to year depending on the children attending and the type of funding available to their families. However, our fees income has fallen from £51,696.71 last year, but this is offset by the increased income we have received via the EYE Grant. The reduction in fees were due to more of our parents receiving funding now, for example, those with 2-year olds in working families are now funded rather than having to pay fees.

The consumables contribution is calculated as a surcharge on government funded sessions, but is funded by parents. There are some parents who are unable to make this payment, but invoices for £16,855.10 were raised and £10,052.20 collected, a shortfall of £6,802.90, which is a little disappointing. The Pre-School Management team continue to encourage parents to pay the Consumables Charge, which is an important element of our income and is used to help cover the expenditure on resources purchased to enhance the children's Pre-School experience.

The Committee will conduct the normal annual review of fees in 2026 to decide whether any further increases should be made, or the current level should be maintained.

2. Fundraising, sponsorship and grants

The Pre-School continued to be proactive in conducting fundraising and applying for grants and sponsorships.

We received a total of £938.00 in a Disability Access Fund (DAF) grant and we purchased adaptive equipment and diversity resources, including some special communication tool software.

We received Discretionary grants from HCC totaling £420.00, which was an initiative by HCC to support parents affected by cost-of-living pressures and this was passed on to them.

The Pre-school raised £2,971.57 from events and fundraising. A total of £442.28 was spent supporting these activities, which resulted in a contribution to the Pre-School's funds of £2,529.29, which is £261.76 less than last year. The Scarecrow Festival and the Easter Egg Hunt remain not only sources of income, but are important marketing events. They are also community events that are well thought of and appreciated by those in the village and beyond.

The Pre-school received £1,339.97 from the Parish Council in the form of a grant, which was used to buy resources such as a cascading waterfall, new buggies, replacement bark for the allotment and some sensory bags.

We have received £400 in sponsorship from Charters, who advertised our fundraising events through their boards placed outside homes etc. in Colden Common and we are

grateful to Charters and everyone who volunteers to have an advertising board. They are a valuable advertising method and source of income.

We brought forward from the previous Financial Year a Government training Grant of £1,166.70 towards this year's funding to complete the costs of training for our Manager to obtain Early Years Teacher status.

We are very grateful to the Parish Council and other donors and sponsors, and we are also immensely grateful to our individual supporters, including members of staff, parents and volunteers, who made smaller but no less valuable gifts and donations, and also generously gave their time and effort to support the Pre-school. The time given to support our fund-raising events by Pre-School staff and especially the Management team is significant and greatly appreciated.

Going forward, the Committee and the Management team will continue to dedicate attention to fundraising, sponsorship and grant applications, as income from these allows us to invest in more activities to support and enhance the experience of the children attending the Pre-School.

3. Bank Interest

We received a total of £1,318.06 in interest on funds held in our Bank Accounts, which was a valuable contribution to our income.

Expenditure

1. Staff costs

The cost of staff wages remains our biggest area of spend and in 2024/2025 it came to £166,197.86, including Employers contributions to Staff Pensions and Employers National Insurance contributions. There was an increase of approximately 7.37% in wages costs compared to the previous year. This included employing a new part time member of staff and addressing the changes to the Minimum wage and Employers National Insurance contributions.

There was a significant increase in the minimum wage from April 2025. The differences in pay rates between our lesser and higher qualified staff members are minimal, so any increase in the minimum wage necessitates a pay review for all staff, in order to retain a distinction in pay based on qualification.

When considering the staffs' salaries for 2025/26 the Committee will have to take into account market forces and the level of salary paid to staff in other Pre-Schools similar to ours. If we are to retain and recruit the right staff, we will need to ensure we were paying to right level of salary.

The area of staff pay continues to be very important for us. The challenge is to keep the staff costs within what is affordable and maintain efficiency, while making sure that the remuneration we offer our staff reflects their efforts and is competitive in the unfavorable hiring market. The Pre-School Management are fully aware of the pressures that the salary costs bring and through 2025/26 will endeavor to ensure staffing numbers are closely monitored, whilst ensuring they remain within the correct ratios and also ensuring the experience of the children is not affected.

2. Rent

In the financial year 2024/2025, the Pre-school paid £15,476.82 in rent, which is a significant amount of our overheads and when benchmarked against other Pre-Schools appears to be higher than others. We will continue to monitor our rental costs going forward.

3. Other running costs (Overheads)

On running costs other than rent, the Pre-school spent £27,757.61. This is £4,775.16 less than last year. The main reason for this reduction is that we spent a significant amount on the change to the Pre-school name in the previous year, this is not a cost that we had in this in this Financial year.

We continue to invest in Staff training, in areas such as, Food Hygiene, Manual Handling, EAL, SEND Training, Safeguarding, DSL training and advice and guidance from the Jigsaw Consultancy.

The future

We will continue to maintain close control over costs and efficiency and focus on maximizing the numbers of children attending. This has been our strategy since Lara Webster began to lead the Pre-school and it has allowed us to become sustainable. The continuing challenge to our sustainability is in the area of staff remuneration, where we are less competitive than some other local pre-schools and early years providers. We will need to consider any implications of any increase in the minimum wage from April 2026 that may be announced in the next Government Budget and any corresponding increases in all staff pay rates. The level of increase in staff pay may not be offset by any increase in the government early years funding. Therefore, the level of fees will have to remain under constant review and proactive marketing of the Pre-School will remain very important to us.

Expression of interest to become a trustee

1. Colette Vagg
2. Sarah Hobbs
3. Kellie Harmath

Lara and Keith thanked Colette, Sarah Hobbs and Kellie for expressing an interest in becoming Trustees.

Action: Charlotte White to send over information on how to formally become a Trustee (DBS, EY2, Charities Commission)

Sarah Boughton shared that she will continue to volunteer where she can – helping at in house and community events.

Questions:

1. From Colette Vagg: How does the consumables contribution work?

Lara explained the consumables contribution only applies to those using government funded hours. Lara explained that the consumables contribution helps cover essentials like daily supply of healthy snack, liquid soap so children can wash their hands independently and paper towel so children can independent dry their hands, but also the extras like Allotment School, Teeth Week and visits from outside organisations.

2. From Colette Vagg: Why are people not paying the consumables contribution?

Lara explained that under the Early Years Statutory Framework, parents are not obliged to pay the consumables contribution, and the preschool is expected to absorb any shortfall. She also noted that some families are currently experiencing financial hardship and are not in a position to contribute, while others choose to pay a reduced amount based on what they can reasonably afford.

Sarah Hobbs added that the level of baking and cooking activities undertaken by Kingfishers alone would justify parents contributing to the consumables cost.

3. From Colette Vagg: Have you thought about doing a stay interview – an alternative to exist interviews – find out what staff enjoy about their job at Kingfishers, why they stay at Kingfishers and incentives to stay.

Lara expressed that she had not heard of this before but would definitely be implementing it.

Any other business:

Comment from Colette: You should be really proud of what you offer at Kingfishers, you go above and beyond for the children and staff, despite being poorly paid and funded. My son, despite only attending one day a week, loves coming to Kingfishers and has settled very quickly.

Comment from Sarah Hobbs: As an Early Years Teacher and parent, I am really happy with what Kingfishers offers and delivers. My daughter is happy and settled.

Comment from Randika: I can really see progression within preschool in the year in between my two daughters attending. The preschool is moving in the right direction. My youngest daughter who currently attends is constantly asking to go into preschool at weekends and during school holidays – she enjoys her time at Kingfishers so much.

COLDEN COMMON PRE-SCHOOL FINAL ACCOUNTS

START	END
01/09/2024	31/08/2025

RECEIPTS	CAFCASH	CAFGOLD 1	CAFGOLD 2	PETTYCASH	TOTAL	TOTAL
FEES						
EYE GRANT	£182,848.77	£0.00	£0.00	£0.00	£182,848.77	£182,848.77
FEES	£32,825.40	£0.00	£0.00	£0.00	£32,825.40	£32,825.40
						£215,674.17
FUNDRAISING & GRANTS						
DAF GRANT	£938.00	£0.00	£0.00	£0.00	£938.00	£938.00
DISCRETIONARY GRANT INCOME	£420.00	£0.00	£0.00	£0.00	£420.00	£420.00
FUNDRAISING	£2,959.89	£0.00	£0.00	£0.00	£2,959.89	£2,959.89
OTHER GRANT INCOME	£1,339.97	£0.00	£0.00	£0.00	£1,339.97	£1,339.97
SPONSORSHIP	£400.00	£0.00	£0.00	£0.00	£400.00	£400.00
TRAINING GRANT	£1,166.70	£0.00	£0.00	£0.00	£1,166.70	£1,166.70
						£7,224.56
OTHER INCOME						
BANK INTEREST	£8.03	£717.52	£592.51	£0.00	£1,318.06	£1,318.06
TRANSFER	£150,805.85	£142,338.99	£51,196.48	£0.00	£344,341.32	£344,341.32
						£1,318.06
TOTAL RECEIPTS	£373,712.61	£143,056.51	£51,788.99	£0.00	£568,558.11	£568,558.11
PURCHASES	CAFCASH	CAFGOLD 1	CAFGOLD 2	PETTYCASH	TOTAL	TOTAL
SALARY						
PAYE NI	£8,641.34	£0.00	£0.00	£0.00	£8,641.34	£8,641.34
PENSION	£5,485.52	£0.00	£0.00	£0.00	£5,485.52	£5,485.52
WAGES	£152,062.11	£0.00	£0.00	£0.00	£152,062.11	£152,062.11
						£166,188.97
OVERHEADS						
ADMIN CHARGE	£620.80	£0.00	£0.00	£0.00	£620.80	£620.80
ADVERTISING & MARKETING	£372.76	£0.00	£0.00	£0.00	£372.76	£372.76
AUDIT	£9.25	£0.00	£0.00	£0.00	£9.25	£9.25
BANK CHARGES	£70.00	£0.00	£0.00	£0.00	£70.00	£70.00
CIO	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
DBS	£417.89	£0.00	£0.00	£0.00	£417.89	£417.89
DISCRETIONARY GRANT PAYMENT	£590.00	£0.00	£0.00	£0.00	£590.00	£590.00
EDUCATIONAL RESOURCES	£6,295.69	£0.00	£0.00	£0.00	£6,295.69	£6,295.69
EQUIPMENT	£1,815.71	£0.00	£0.00	£0.00	£1,815.71	£1,815.71
EVENTS	£556.93	£0.00	£0.00	£0.00	£556.93	£556.93
FUNDRAISING COSTS	£442.28	£0.00	£0.00	£0.00	£442.28	£442.28
H&S CLEANING	£792.63	£0.00	£0.00	£0.00	£792.63	£792.63
INSURANCE	£1,630.83	£0.00	£0.00	£0.00	£1,630.83	£1,630.83
LICENCES	£135.22	£0.00	£0.00	£0.00	£135.22	£135.22
MAINTENANCE	£1,165.20	£0.00	£0.00	£0.00	£1,165.20	£1,165.20
PAYROLL	£1,375.38	£0.00	£0.00	£0.00	£1,375.38	£1,375.38
POSTAGE	£15.29	£0.00	£0.00	£0.00	£15.29	£15.29
PRINTING & STATIONERY	£1,179.28	£0.00	£0.00	£0.00	£1,179.28	£1,179.28
RENT	£15,476.82	£0.00	£0.00	£0.00	£15,476.82	£15,476.82
SNACK	£822.57	£0.00	£0.00	£0.00	£822.57	£822.57
SOFTWARE	£2,475.60	£0.00	£0.00	£0.00	£2,475.60	£2,475.60
STAFF WELLBEING	£1,693.48	£0.00	£0.00	£0.00	£1,693.48	£1,693.48
STAFF UNIFORM	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
SUBSCRIPTIONS	£307.68	£0.00	£0.00	£0.00	£307.68	£307.68
TELECOMS & INTERNET	£1,561.88	£0.00	£0.00	£0.00	£1,561.88	£1,561.88
TRAINING	£3,422.15	£0.00	£0.00	£0.00	£3,422.15	£3,422.15
TRANSFER	£152,586.57	£191,743.07	£0.00	£11.68	£344,341.32	£344,341.32
						£43,245.32
TOTAL PURCHASES	£362,020.86	£191,743.07	£0.00	£11.68	£553,775.61	£553,775.61
SURPLUS / DEFICIT	£11,691.75	-£48,686.56	£51,788.99	-£11.68	£14,782.50	£14,782.50
FINAL SURPLUS / DEFICIT						£14,782.50
OPENING BALANCE AS AT START DATE *	£1,536.38	£49,748.08	£0.00	£11.68	£51,296.14	£51,296.14
CLOSING BALANCE AS AT END DATE *	£13,228.13	£1,061.52	£51,788.99	£0.00	£66,078.64	£66,078.64

* Checked against bank statements and last years final accounts

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13/4/2026.

COLDEN COMMON PRE-SCHOOL FINAL ACCOUNTS

	2023/24	2024/25
<u>RECEIPTS</u>	<u>TOTAL</u>	<u>TOTAL</u>
<u>FEES</u>		
EYE GRANT	£132,481.17	£182,848.77
FEES	£51,696.71	£32,825.40
	£184,177.88	£215,674.17
<u>FUNDRAISING & GRANTS</u>		
DAF GRANT	£1,476.26	£938.00
DISCRETIONARY GRANT INCOME	£320.00	£420.00
FUNDRAISING	£3,366.57	£2,959.89
OTHER GRANT INCOME	£1,163.79	£1,339.97
SPONSORSHIP	£600.00	£400.00
TRAINING GRANT	£5,833.30	£1,166.70
	£12,759.92	£7,224.56
<u>OTHER INCOME</u>		
BANK INTEREST	£1,670.03	£1,318.06
TRANSFER		
	£1,670.03	£1,318.06
TOTAL RECEIPTS	£198,607.83	£224,216.79
<u>PURCHASES</u>	<u>TOTAL</u>	<u>TOTAL</u>
<u>SALARY</u>		
PAYE NI	£7,856.85	£8,641.34
PENSION	£6,022.41	£5,485.52
WAGES	£140,904.78	£152,062.11
	£154,784.04	£166,188.97
<u>OVERHEADS</u>		
ADMIN CHARGE	£280.40	£620.80
ADVERTISING & MARKETING	£5,794.38	£372.76
AUDIT	£18.00	£9.25
BANK CHARGES	£60.00	£70.00
CIO	£1,499.00	£0.00
DBS	£363.40	£417.89
DISCRETIONARY GRANT PAYMENT	£89.64	£590.00
EDUCATIONAL RESOURCES	£5,915.53	£6,295.69
EQUIPMENT	£3,146.17	£1,815.71
EVENTS	£1,173.18	£556.93
FUNDRAISING COSTS	£0.00	£442.28
H&S CLEANING	£387.30	£792.63
INSURANCE	£527.24	£1,630.83
LICENCES	£130.82	£135.22
MAINTENANCE	£462.95	£1,165.20
PAYROLL	£1,118.02	£1,375.38
POSTAGE	£64.80	£15.29
PRINTING & STATIONERY	£1,478.02	£1,179.28
RENT	£14,143.91	£15,476.82
SNACK	£619.14	£822.57
SOFTWARE	£1,875.60	£2,475.60
STAFF WELLBEING	£1,184.86	£1,693.48
STAFF UNIFORM	£1,305.12	£0.00
SUBSCRIPTIONS	£49.94	£307.68
TELECOMS & INTERNET	£111.18	£1,561.88
TRAINING	£4,878.08	£3,422.15
TRANSFER		
	£46,676.68	£43,245.32
TOTAL PURCHASES	£201,460.72	£209,434.29
SURPLUS / DEFICIT	-£2,852.89	£14,782.50
FINAL SURPLUS / DEFICIT	-£2,852.89	£14,782.50
OPENING BALANCE AS AT START DATE *	£53,937.69	£51,296.14
CLOSING BALANCE AS AT END DATE *	£51,084.80	£66,078.64

* Checked against bank statements and last years final accounts

Wheasman
13/4/2026

Sally Lawman
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Charlotte White
Business Administrator
Kingfishers Colden Common Preschool
The Community Centre
St Vigor Way
Colden Common
Winchester
Hampshire SO21 1UU

13 April 2026

Dear Charlotte,

Audit of Preschool Accounts 2024-25

Firstly, can I apologise for the length of time it has taken me to complete the 2024-25 audit – Longparish Little School has faced some significant challenges over the past year which has been very time consuming for us all – thankfully, this has all been dealt with now!

I have completed my review of the preschool accounts and associated paperwork. In terms of receipts and payments, the records are accurate. Both accounts remain in credit.

The preschool ended the financial year with a sizeable surplus (circa £15k), and I wonder if plans are in place for these funds? Does the preschool have a Reserves Policy at the moment? I would recommend that your Treasurer assesses the amount of contingency funds held to ensure enough is set aside for at least one term's running costs and enough to cover the costs of staff redundancy.

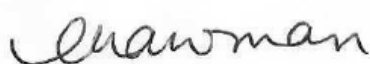
I appreciate that the preschool bases its expenditure on costs from the previous year, rather than having a set budget, however I would recommend that you set a budget which will help to set fees etc, and to ensure expenditure remains relatively constant. As recommended last year, it would be helpful to have an explanation of variances of 10% or more compared to the previous year – perhaps this is something you could consider for next year, please.

Overall, costs are down by just over 7% on the previous year, however there are some marked increases in some areas, most notably Telecoms & Internet went up from £111.18 in 2023/24 to £1561.88 in 2024/25. Insurance also increased from £527 to £1630.

I was glad to hear that your conversion to CIO is complete – we found it to be a very convoluted and protracted process, but worth it in the end!

I am very happy to have been of service to you. If you have any queries, please do not hesitate to contact me.

Yours sincerely,



Sally Lawman

(Honorary Auditor / Business Manager, Longparish Little School)