

Perranporth Pre-School
CIO
Charity No 1210551

Accounts

31-Aug-25

Perranporth Pre-School CIO
Administrative Details

Charity name	Perranporth Pre-School CIO
Charity registration number	1210551
Company registration number	CE039884
Registered office	Perranporth Pre-School St. Pirans Childrens Centre Liskey Hill Perranporth TR6 0EU
Trustees	Beatrice Cudmore Sophie O'Shea Thomas Shilton Sarah Thomas
Independent Examiner	Whyfield Limited Ground Floor, Building A Green Court Truro Business Park Threemilestone TR4 9LF



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	18	10	2024		31	08	2025

Section A Reference and administration details

Charity name Perranporth Pre-School CIO

Other names charity is known by

Registered charity number (if any) 1210551

Charity's principal address St. Pirans Childrens Centre

Liskey Hill

Perranporth

Postcode

TR6 0EU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rebecca Harper			
2	Sophie O'Shea			
3	Thomas Shilton			
4	Sarah Thomas			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Company
Trustee selection methods (eg. appointed by, elected by)	Members of the Charity

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To provide childcare for children 0 to four years. To ensure high quality but affordable childcare is provided to children and all statutory and legal requirements are met.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The charity recently invested in expanding the current site so we can now extend our childcare offer to more children including taking children from 9 months of age.

Section E Financial review

Brief statement of the charity's policy on reserves

We hold reserves simply for staff redundancy's and any outstanding debt should the charity fold. Or in an emergency.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

SThomas

stthomas

stthomas (Oct 27, 2025 09:04:35 GMT)

Full name(s)

Sarah

Thomas

Position (eg Secretary, Chair, etc)

Committee Member

Date

08/10/2025

**Perranporth Pre-School
Charity No 1210551**

Approval statement

I report on the financial statements of the Charity for the year ended 31st August 2025 which are set out on pages 3 & 41

Respective responsibilities of Trustees and Examiners

The Charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act). As amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

it is my responsibility to:

1. examine the accounts under section 43 of the act, as amended);
2. to follow the procedures laid down in the general directions given by the Charity commission (under Section 43(7)(b) of the Act, as amended); and
3. to state whether particular matters have come to my attention.

Basis of Independent Examiners' Statement

my examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of 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 I do not express an audit opinion on the accounts.

Independent Examiner's statement

in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the Trustees have met the requirements to ensure that:
proper accounting records are kept (in accordance with section 41 of the Act); and
accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act

Whyfield Limited
Ground Floor Building A Green Court
Truro Business Park
Threemilestone
Truro
Cornwall
TR4 9LF

Perranporth Pre-School
Charity No 1210551
Receipts and Payments Account for The Year Ended 31st August 2025

1 Receipts

2025

Fees Received	19,985.77
Council Funding	134,272.08
Fundraising	410.00
Donations	90,138.93
Other	-
	<u>244,806.78</u>

Bank interest	839.99
Total receipts	<u>245,646.77</u>

Payments

Wages and National Insurance	90,675.19
Employer Pensions	1,917.08
Rent	600.00
Resources and Materials	2,064.10
Insurance	1,371.56
Training and First Aid Courses	1,096.68
Professional Fees	1,718.88
Administrative Expenses	771.74
Musical Sessions etc	1,995.00
Cleaning expenses etc	676.54
Fundraising expenses	329.52
Repairs and maintenance	51,667.51
Subscriptions and miscellaneous	2,012.04
Fruit, snacks and sundries	1,246.21
Depreciation	1,549.17
Charitable donations	600.00
	<u>160,291.22</u>

Asset & Investment Purchases	-
Total Payments	<u>160,291.22</u>

Net of Receipts/Payments	85,355.55
Cash funds last year	-
Cash funds this year	<u>85,355.55</u>

Perranporth Pre-School
Charity No 1210551
Statment of Assets & Liabilites at 31st August 2025

		2025
		£
Fixed Assets		
Tangible assets	9	16,228
Current Assets	10	
Cash at bank		71,990
Prepayments		1,920
		<u>73,910</u>
Current Liabilites	11	
HMRC PAYE		3,883
Accrued Expenses		900
		<u>4,783</u>
Net Current Assets		78,693
Net Assets	14	<u><u>85,355</u></u>
Funds	13	
Resticted funds		-
Unrestricted funds		85,355
		<u><u>85,355</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for small entities.

For the year ending 31/08/2025 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preperation on the accounts.

stomas

stomas (Oct 27, 2025 09:04:35 GMT)

signed on behalf of the Trustees on

Dated.....27/10/2025

1. Accounting Policies

Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 as updated by Update Bulletin 1 issued on 2 February 2016, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular activities on a basis

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

Fund accounting

The unrestricted fund has arisen through general fundraising, unrestricted donations and surpluses from pursuing the charity's objectives. 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. The cost of raising and administering such funds are charged against the specific fund.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment	20% Straight Line
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2. Voluntary Income

	2025
Donations	90,139
	90,139

3. Income from other Charitable Activities

	2025
See detailed P&L for income types	154,668
	154,668

4. Investment Income

	2025
Interest income	840
	839.99

5. Incoming resources from charitable activities

	Unrestricted	Restricted	2025
Grant Income	-	-	-
Other Income	-	-	-
	-	-	-

6. Net Income

Net Income is stated after charging	2025
Depreciation	<u>1,549</u>

7. Employee's remuneration

The average number of persons employed by the charity during the year was as follows: 9

	2025
The aggregate payroll costs of these persons were as follows:	<u>92,592</u>

No employee received emoluments of more than £60,000 during the year: 0

8. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

9.Tangible Fixed Assets

	Fixtures, Fittings and Office Equipment	Total
	£	£
Cost		
At 1st September 2024	-	-
Additions	17,778	17,778
At 31 August 2025	17,778	17,778
Depreciation		
At 1st September 2024	-	-
Charge for the year	1,549	1,549
At 31 August 2025	1,549	1,549
Net book value:		
At 31 August 2025	<u>16,229</u>	<u>16,229</u>
At 1st September 2024	<u>-</u>	<u>-</u>

10. Debtors

	2025
Prepayments	<u>1,920</u>
	<u>1,920</u>

11.Current Liabilities

Amounts falling due within 1 year	2025
Accruals	900
HMRC PAYE	<u>3,883</u>
	<u>4,783</u>

12. Members' Liability

The charity is a charitable incorporated organisation and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. Analysis of Funds

	At 1 September 2024	Incoming Resources	Resources Expended	At 31 August 2025
	£	£	£	£
General Funds				
Unrestricted Income Fund	-	245,647	160,292	85,355
	-	-	-	-
	-	-	-	-
Total Funds	-	245,647	160,292	85,355

14. Net assets by fund

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Tangible assets	16,228	-	16,228
Current assets	73,910	-	73,910
Current Liabilities	4,783	-	4,783
Net Assets	85,355	-	85,355