

# STANTON PARENTS AND UNDER FIVES

England & Wales · Charity number 295564

## Details

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**Other names** SPUF, STANTON PRE-SCHOOL

**Status** Registered

**Legal form** Other

**Registered** 1987-01-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Stanton Preschool  
Upthorpe Road  
Stanton  
Bury St. Edmunds  
IP31 2AW

**Phone** 07725999412

**Email** [info@stantonpreschool.co.uk](mailto:info@stantonpreschool.co.uk)

**Website** [www.stantonpreschool.co.uk](http://www.stantonpreschool.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY (A) PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS HAVE A RIGHT TO TAKE PART; (B) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN; (C) FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

**Activities:** Provision of pre-school facilities to enhance the education and development of children from the age of two until five.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Suffolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£158,068	£133,110	-	-
2024-08-31	£132,811	£108,756	-	-
2023-08-31	£79,584	£107,622	-	-
2022-08-31	£109,667	£116,262	-	-
2021-08-31	£130,827	£146,882	-	-
2020-08-31	£129,681	£130,643	-	-

## Trustees

Name	Role	Appointed
Holly Suzanne Rosser		2024-01-01
JESSICA FORSTER		2016-08-12
LISA FRENCH		2016-08-23
Sylvia Bowman		2024-01-01
Thomas Forster		2016-08-23

**STANTON PARENTS AND UNDER FIVES**

England & Wales - Charity number 295564

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# Accounts

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# Trustee Report for 2025

Stanton Parents and Under Fives

Stanton Pre-School. Upthorpe Road, Stanton, Suffolk. IP31 2AW

Registered Charity 295564

## Contents

Trustee Report for 2025.....	1
Introduction.....	2
Key Charity Details.....	2
Background.....	2
Serious Incidents and Risks.....	2
Financial Review.....	2
Reserves Policy.....	2
Going forward.....	2
Conclusion.....	2
Trustee Signature.....	2

## Introduction

This report, will be covering the running and accounts of Stanton Pre-School (SPUF) for the financial year September 1<sup>st</sup> 2024 – August 31<sup>st</sup> 2025.

## Key Charity Details

SPFU is an Unincorporated Association whose governing document was adopted in 1984

Trustees;

- Tom Forster
- Jessica Forster
- Lisa French
- Lisa Hines
- Sylvia Bowman

## Background

The 2024 accounts have been qualified and submitted and this report / accounts pack references 2025 Financial Year.

The Committee can confirm that the trustees have had regard to the charities commission guidance on public benefit and fee charging as well as a description of significant activities carried out further to the charity purpose for public benefit.

In the future we are aiming to convert the charity to a Charitable Incorporated Organisation to easy management and ensure the long term viability of the organisation.

## Serious Incidents and Risks

None encountered

## Financial Review

Please see accounts pack

## Reserves Policy

SPUF currently hold £3700 in its reserve account.

## Going forward

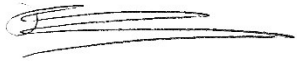
SPUF will be moved to the Charitable Integrated Organisation model in 2026.

## Conclusion

As of 2025 SPFU is in a stable financial position and able to meet it's running costs, the forecast is that this will continue into the future with growing numbers of Children in our setting.

## Trustee Signature

Tom Forster



**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2025  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2025

	<b>Pages</b>
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7,8,9,10
Detailed statement of the Financial Activities	11

## **Independent Examiners Report to the Trustees of Stanton Parents and under Fives**

I report to the trustees on my examination of the accounts of Stanton Parents and under Fives for the year ended 31 August 2025 set out on page 5-10

### **Responsibilities and basis of report**

As the charities 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).

### **Independent examiners statement.**

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

- 1 accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of 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.

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.

Suzanne Lock

Suzanne Lock Business Services Ltd

40 Meadow Crescent

Ipswich  
IP3 8GD

**Stanton Parents under Fives**

**Statement of Financial Activities  
For the year ended 31st August 2025**


Notes	2025 £	2024 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	30	
Fundraising		230
Grant funding	146,522	119,336
Fees	11,516	13,245
	158,068	132,811
<b>Charitable Activities</b>		
Pre School	130,167	105,640
Support costs including governance	2,943	3,116
	133,110	108,756
<b>Total Incoming resources</b>	<b>158,068</b>	<b>132,811</b>
<b>Net Income / (expenditure) for the year</b>	<b>24,958</b>	<b>24,055</b>
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	31,934	7,879
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>56,892</b>	<b>31,934</b>

**Stanton Parents under Fives**

**BALANCE SHEET  
For the year ended 31st August 2025**

	Notes	2025		2024	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	8		13,361		12,112
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	1,832		0	
Cash at bank and in hand		43,968		24,418	
		<hr/>		<hr/>	
		45,799		24,418	
<b>CREDITORS:</b> Amounts falling due within one year	10	2,268		4,596	
<b>NET CURRENT ASSETS</b>			<hr/>		<hr/>
			43,531		19,822
<b>NET ASSETS</b>			<hr/>		<hr/>
			56,892		31,935
<b>FUNDS</b>					
Unrestricted Funds			<hr/>		<hr/>
			56,892		31,935
<b>TOTAL FUNDS</b>			<hr/>		<hr/>
			56,892		31,935

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :



.....  
Tom Foster



.....  
Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2025

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
- c) All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with accuracy.
- d) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received or receivable, whichever is the earlier, unless they relate to a specified future period in which case they are deferred. The Charity has received government grants during the reporting period
- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

2 ANALYSIS OF INCOME	2025	2024
	£	£
Donations and legacies		
Donations	30	0
Fundraising (Uniforms)	0	230
Grant funding	146,522	119,336
Charitable Activities:		
Pre School	11,516	13,245
	<hr/>	<hr/>
	158,068	132,811
	<hr/>	<hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2025

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2025 Total</b>	<b>2024 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	99,390	6,815	23,962	130,167	105,640
Support costs including governance			2,943		
	99,390	6,815	26,904	130,167	108,756
	<b>99,390</b>	<b>6,815</b>	<b>26,904</b>	<b>130,167</b>	<b>108,756</b>

**4 SUPPORT COSTS:**

	<b>Support Governance</b>		<b>2025 Total</b>	<b>2024 Total</b>
	£	£	£	£
Accountancy and book keeping		2,943	2,943	3,116
Administration		7,935	7,935	
Sundries		7,673	7,673	2,092
Subscriptions		526	526	
Stationery & Postage		1,356	1,356	
Repairs and renewals		1,761	1,761	2,290
Cleaning		335	335	175
Legal		0	0	0
Insurance		890	890	
IT Software and consumables		1,186	1,186	
Depreciation		2,236	2,236	1,939
Bank charges		62	62	0
		26,904	26,904	9,612

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2025</b>	<b>2024</b>
	£	£
This is stated after charging		
Depreciation	2,236	1,939
Independent Examiners / Reporting Accountants Remuneration	2,943	3,116

**6 STAFF COSTS:**

	<b>2025</b>	<b>2024</b>
	£	£
Salaries	95,846	76,763
Employers NI	1,604	598
Employers Pension contributions	1,699	1,561
Staff training and DBS checks	242	675
	99,390	79,597

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**

**For the year ended 31st August 2025**

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2024	26,657	2,483	29,140
Additions	2,117	1,368	3,486
Disposals			0
<b>At 31 August 2025</b>	<b>28,774</b>	<b>3,851</b>	<b>32,626</b>
<b>Depreciation</b>			
At 1 September 2024	14,849	2,180	17,028
Depn on disposal			0
Charge for Year	1,933	304	2,236
<b>At 31 August 2025</b>	<b>16,782</b>	<b>0</b>	<b>19,264</b>
<b>Net Book Value</b>			
<b>At 31 August 2025</b>	<b>11,992</b>	<b>1,368</b>	<b>13,361</b>
At 31 August 2024	11,808	303	12,111

**9 DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	1,832	0
	<b>1,832</b>	<b>0</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	1,575	1,400
Other Creditors		
Taxation and Social security		2,951
Pension	693	246
	<b>2,268</b>	<b>4,596</b>

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS

For the year ended 31st August 2025

#### 11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

		2025	20254
		£	£
<b>Trustees remuneration</b>	Authority Remuneration Pension	Total	Total
Name of trustee			
Lisa French	By order of	44,096	44,096
<b>Trustees expenses</b>	Types of expenses reimbursed		
Name of trustee			
Lisa French	Equipment,travel,sundries	565	1,199

#### 12 GENERAL RESERVE

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

**Stanton and Parents under Fives**

**DETAILED PROFIT AND LOSS ACCOUNT - for management information only  
For the year ended 31 August 2025**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<b>INCOME</b>				
Donations		30		0
Fund raising		0		230
Funding		146,522		119,336
Non-funded Fees		11,516		13,245
		<u>158,068</u>		<u>132,811</u>
Accountants Fees	2,943		3,116	
Advertising and marketing			122	
Bank Fees				
Childcare			134	
Childrens activities	1,252		5,058	
Cleaning	335		175	
Depreciation	2,236		1,939	
Donations	100			
Educational Equipment	214		432	
Employers NI	1,604		598	
Entertainment				
Food and snacks	5,350		2,711	
Fund raising expenses				
Gross Wages	95,846		76,763	
Insurance	890		20	
Interest Paid	62			
IT Software and consumables	1,186			
Light and heat			987	
Pension Contributions	1,699		1,561	
Playgroup sundries	7,673		2,092	
Professional Fees				
Rent & Rates & water	6,353		6,432	
Repairs and renewals	1,761		2,290	
Stationery and postage	1,356		1,388	
Subscriptions and memberships	526		453	
Telephone	1,212		1,375	
Training and DBS checks	242		675	
Travel	270		434	
		<u>133,110</u>		<u>108,756</u>
Net loss		24,958		24,055

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2025  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2025

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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.

Suzanne Lock

Suzanne Lock Business Services Ltd

40 Meadow Crescent

Ipswich  
IP3 8GD

**Stanton Parents under Fives**

**Statement of Financial Activities  
For the year ended 31st August 2025**


Notes	2025 £	2024 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	30	
Fundraising		230
Grant funding	146,522	119,336
Fees	11,516	13,245
	158,068	132,811
<b>Total Incoming resources</b>		
<b>Charitable Activities</b>		
Pre School	130,167	105,640
Support costs including governance	2,943	3,116
	133,110	108,756
<b>Total resources expended</b>		
	24,958	24,055
<b>Net Income / (expenditure) for the year</b>		
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	31,934	7,879
	56,892	31,934
<b>TOTAL FUNDS CARRIED FORWARD</b>		
	56,892	31,934

**Stanton Parents under Fives**

**BALANCE SHEET**  
For the year ended 31st August 2025

	Notes	2025		2024	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	8		13,361		12,112
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	1,832		0	
Cash at bank and in hand		43,968		24,418	
		45,799		24,418	
<b>CREDITORS:</b> Amounts falling due within one year	10		2,268		4,596
<b>NET CURRENT ASSETS</b>			43,531		19,822
<b>NET ASSETS</b>			56,892		31,935
<b>FUNDS</b>					
Unrestricted Funds			56,892		31,935
<b>TOTAL FUNDS</b>			56,892		31,935

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :



.....  
Tom Foster



.....  
Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2025

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
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- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

2 ANALYSIS OF INCOME	2025	2024
	£	£
Donations and legacies		
Donations	30	0
Fundraising (Uniforms)	0	230
Grant funding	146,522	119,336
Charitable Activities:		
Pre School	11,516	13,245
	<hr/>	<hr/>
	158,068	132,811
	<hr/>	<hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2025

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2025 Total</b>	<b>2024 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	99,390	6,815	23,962	130,167	105,640
Support costs including governance			2,943		
	99,390	6,815	26,904	130,167	108,756
	<b>99,390</b>	<b>6,815</b>	<b>26,904</b>	<b>130,167</b>	<b>108,756</b>

**4 SUPPORT COSTS:**

	<b>Support Governance</b>		<b>2025 Total</b>	<b>2024 Total</b>
	£	£	£	£
Accountancy and book keeping		2,943	2,943	3,116
Administration		7,935	7,935	
Sundries		7,673	7,673	2,092
Subscriptions		526	526	
Stationery & Postage		1,356	1,356	
Repairs and renewals		1,761	1,761	2,290
Cleaning		335	335	175
Legal		0	0	0
Insurance		890	890	
IT Software and consumables		1,186	1,186	
Depreciation		2,236	2,236	1,939
Bank charges		62	62	0
		26,904	26,904	9,612

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2025</b>	<b>2024</b>
	£	£
This is stated after charging		
Depreciation	2,236	1,939
Independent Examiners / Reporting Accountants Remuneration	2,943	3,116

**6 STAFF COSTS:**

	<b>2025</b>	<b>2024</b>
	£	£
Salaries	95,846	76,763
Employers NI	1,604	598
Employers Pension contributions	1,699	1,561
Staff training and DBS checks	242	675
	99,390	79,597

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**

**For the year ended 31st August 2025**

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2024	26,657	2,483	29,140
Additions	2,117	1,368	3,486
Disposals			0
<b>At 31 August 2025</b>	<b>28,774</b>	<b>3,851</b>	<b>32,626</b>
<b>Depreciation</b>			
At 1 September 2024	14,849	2,180	17,028
Depn on disposal			0
Charge for Year	1,933	304	2,236
<b>At 31 August 2025</b>	<b>16,782</b>	<b>0</b>	<b>19,264</b>
<b>Net Book Value</b>			
<b>At 31 August 2025</b>	<b>11,992</b>	<b>1,368</b>	<b>13,361</b>
At 31 August 2024	11,808	303	12,111

**9 DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	1,832	0
	<b>1,832</b>	<b>0</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	1,575	1,400
Other Creditors		
Taxation and Social security		2,951
Pension	693	246
	<b>2,268</b>	<b>4,596</b>

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS

For the year ended 31st August 2025

#### 11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

		2025	20254
		£	£
<b>Trustees remuneration</b>	Authority Remuneration Pension	Total	Total
Name of trustee			
Lisa French	By order of	44,096	44,096
<b>Trustees expenses</b>	Types of expenses reimbursed		
Name of trustee			
Lisa French	Equipment,travel,sundries	565	1,199

#### 12 GENERAL RESERVE

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

**Stanton and Parents under Fives**

**DETAILED PROFIT AND LOSS ACCOUNT - for management information only  
For the year ended 31 August 2025**

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Donations		30		0
Fund raising		0		230
Funding		146,522		119,336
Non-funded Fees		11,516		13,245
		158,068		132,811
Accountants Fees	2,943		3,116	
Advertising and marketing			122	
Bank Fees				
Childcare			134	
Childrens activities	1,252		5,058	
Cleaning	335		175	
Depreciation	2,236		1,939	
Donations	100			
Educational Equipment	214		432	
Employers NI	1,604		598	
Entertainment				
Food and snacks	5,350		2,711	
Fund raising expenses				
Gross Wages	95,846		76,763	
Insurance	890		20	
Interest Paid	62			
IT Software and consumables	1,186			
Light and heat			987	
Pension Contributions	1,699		1,561	
Playgroup sundries	7,673		2,092	
Professional Fees				
Rent & Rates & water	6,353		6,432	
Repairs and renewals	1,761		2,290	
Stationery and postage	1,356		1,388	
Subscriptions and memberships	526		453	
Telephone	1,212		1,375	
Training and DBS checks	242		675	
Travel	270		434	
		133,110		108,756
Net loss		24,958		24,055

**STANTON PARENTS AND UNDER FIVES**

England & Wales - Charity number 295564

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# Accounts

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# Trustee Report for 2024

Stanton Parents and Under Fives

Stanton Pre-School. Upthorpe Road, Stanton, Suffolk. IP31 2AW

Registered Charity 295564

## Contents

Trustee Report for 2024.....	1
Introduction .....	2
Key Charity Details .....	2
Background .....	2
Serious Incidents and Risks .....	2
Financial Review.....	2
Reserves Policy.....	2
Going forward .....	2
Conclusion.....	2
Trustee Signature .....	2

## Introduction

This report, will be covering the running and accounts of Stanton Pre-School (SPUF) for the financial year September 1<sup>st</sup> 2023 – August 31<sup>st</sup> 2024.

## Key Charity Details

SPFU is an Unincorporated Association whose governing document was adopted in 1984

Trustees;

- Tom Forster
- Jessica Forster
- Lisa French
- Lisa Hines
- Sylvia Bowman

## Background

The 2023 accounts have been qualified and submitted and this report / accounts pack references 2024 Financial Year.

The Committee can confirm that the trustees have had regard to the charities commission guidance on public benefit and fee charging as well as a description of significant activities carried out further to the charity purpose for public benefit.

In the future we are aiming to convert the charity to a Charitable Incorporated Organisation to easy management and ensure the long term viability of the organisation.

## Serious Incidents and Risks

None encountered

## Financial Review

Please see accounts pack

## Reserves Policy

SPUF currently hold £3700 in its reserve account.

## Going forward

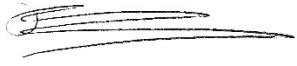
SPUF will be moved to the Charitable Integrated Organisation model in 2024 / 5.

## Conclusion

As of 2024 SPFU is in a stable financial position and able to meet it's running costs, the forecast is that this will continue into the future with growing numbers of Children in our setting.

## Trustee Signature

Tom Forster



**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2024  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2024

	<b>Pages</b>
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7,8,9,10
Detailed statement of the Financial Activities	11

## **Independent Examiners Report to the Trustees of Stanton Parents and under Fives**

I report to the trustees on my examination of the accounts of Stanton Parents and under Fives for the year ended 31 August 2024 set out on page 5-10

### **Responsibilities and basis of report**

As the charities 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).

### **Independent examiners statement.**

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

- 1 accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of 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.

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.

Suzanne Lock

Suzanne Lock Business Services Ltd

Unit D Camilla Court

The Street

Nacton

IP10 0EU

## Stanton Parents under Fives

### Statement of Financial Activities For the year ended 31st August 2024

Notes	2024 £	2023 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	0	600
Fundraising	230	372
Grant funding	119,336	61,015
<b>Charitable activities</b>		
Fees	13,245	17,866
	132,811	79,854
<b>EXPENDITURE ON</b>		
General funding expenses		
	0	0
<b>Charitable Activities</b>		
Pre School	105,640	105,158
Support costs including governance	3,116	2,464
	108,756	107,622
<b>Total resources expended</b>	108,756	107,622
<b>Net Income / (expenditure) for the year</b>	24,055	(27,769)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	7,879	35,648
	31,935	7,879
<b>TOTAL FUNDS CARRIED FORWARD</b>	31,935	7,879

**Stanton Parents under Fives**

**BALANCE SHEET**  
For the year ended 31st August 2024

	Notes	2024		2023	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	<b>8</b>		12,112		11,427
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	0		0	
Cash at bank and in hand		24,418		7,091	
		<hr/>		<hr/>	
		24,418		7,091	
<b>CREDITORS:</b> Amounts falling due within one year	<b>10</b>		4,596		10,640
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			19,822		<b>(3,549)</b>
			<hr/>		<hr/>
<b>NET ASSETS</b>			31,935		7,879
			<hr/> <hr/>		<hr/> <hr/>
<b>FUNDS</b>					
Unrestricted Funds			31,935		<b>(19,889)</b>
			<hr/>		<hr/>
<b>TOTAL FUNDS</b>			31,935		<b>(19,889)</b>
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :

.....  
Tom Foster

.....  
Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2024

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
- c) All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with accuracy.
- d) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received or receivable, whichever is the earlier, unless they relate to a specified future period in which case they are deferred. The Charity has received government grants during the reporting period
- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

2 ANALYSIS OF INCOME	2024	2023
	£	£
Donations and legacies		
Donations	0	600
Fundraising (Uniforms)	230	372
Grant funding	119,336	61,015
Charitable Activities:		
Pre School	13,245	17,866
	<hr/>	<hr/>
	132,811	79,854
	<hr/> <hr/>	<hr/> <hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2024

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2024 Total</b>	<b>2023 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	99,144		6,496	105,640	105,158
Support costs including governance			3,116	3,116	2,464
	99,144	0	9,612	108,756	107,622
	<b>99,144</b>	<b>0</b>	<b>9,612</b>	<b>108,756</b>	<b>107,622</b>

**4 SUPPORT COSTS:**

	<b>Support</b>	<b>Governance</b>	<b>2024 Total</b>	<b>2023 Total</b>
	£	£	£	£
Accountancy and book keeping		3,116	3,116	2,464
Sundries		2,092	2,092	2,530
Repairs and renewals		2,290	2,290	590
Cleaning		175	175	10
Legal		0	0	0
Depreciation		1,939	1,939	1,977
Bank charges		0	0	88
		9,612	9,612	7,660

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging		
Depreciation	1,939	1,977
Independent Examiners / Reporting Accountants Remuneration	3,116	2,464

**6 STAFF COSTS:**

	<b>2024</b>	<b>2023</b>
	£	£
Salaries	76,763	83,152
Employers NI	598	1,227
Employers Pension contributions	1,561	1,969
Staff training and DBS checks	675	669
	79,597	87,017

The average number of paid employees (part time and full time) during the year was 7 (2023: 6)



**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31ST Agust 2024

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2023	24,034	2,483	26,517
Additions	2,623		2,623
Disposals			0
<b>At 31 August 2024</b>	<b>26,657</b>	<b>2,483</b>	<b>29,140</b>
<b>Depreciation</b>			
At 1 September 2023	13,011	2,079	15,089
Depn on disposal			0
Charge for Year	1,838	101	1,939
<b>At 31 August 2024</b>	<b>14,849</b>	<b>0</b>	<b>17,028</b>
<b>Net Book Value</b>			
<b>At 31 August 2024</b>	<b>11,809</b>	<b>303</b>	<b>12,112</b>
At 31 August 2023	11,023	404	11,427

**9 DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	1,400	2,600
Other Creditors		691
Taxation and Social security	2,951	6,650
Pension	246	698
	<b>4,596</b>	<b>10,640</b>
	<b>4,596</b>	<b>10,640</b>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**

**For the year ended 31st August 2024**

**11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

			<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
<b>Trustees remuneration</b>	Authority	Remuneration Pension	Total	Total
Name of trustee				
Lisa French	By order of		44,096	44,096
<b>Trustees expenses</b>	Types of expenses reimbursed			
Name of trustee				
Lisa French	Equipment,travel,sundries		1,199	273

**12 GENERAL RESERVE**

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

## Stanton and Parents under Fives

### DETAILED PROFIT AND LOSS ACCOUNT - for management information only For the year ended 31 August 2024

	2024		2023	
	£	£	£	£
<b>INCOME</b>				
Donations		0		600
Fund raising		230		372
Funding		119,336		61,015
Non-funded Fees		13,245		17,866
		132,811		79,854
Accountants Fees	3,116		2,464	
Advertising and marketing	122		478	
Bank Fees	0		88	
Childcare	134		17	
Childrens activities	5,058		903	
Cleaning	175		10	
Depreciation	1,939		1,977	
Donations	0		0	
Educational Equipment	432		1,385	
Employers NI	598		1,227	
Entertainment	0		0	
Food and snacks	2,711		2,305	
Fund raising expenses	0		0	
Gross Wages	76,763		83,152	
Insurance	20		803	
Light and heat	987		586	
Pension Contributions	1,561		1,969	
Playgroup sundries	2,092		2,530	
Professional Fees	0		92	
Rent & Rates & water	6,432		3,610	
Repairs and renewals	2,290		590	
Stationery and postage	1,388		989	
Subscriptions and memberships	453		440	
Telephone	1,375		1,277	
Training and DBS checks	675		669	
Travel	434		60	
		108,756		107,622
Net loss		24,055		(27,769)

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2024  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2024

	<b>Pages</b>
Report of the Trustees	1 to 3
Independent Examiners Report	4
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Balance Sheet	6
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Detailed statement of the Financial Activities	11

**Independent Examiners Report to the Trustees of  
Stanton Parents and under Fives**

I report to the trustees on my examination of the accounts of Stanton Parents and under Fives for the year ended 31 August 2024 set out on page 5-10

**Responsibilities and basis of report**

As the charities 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).

**Independent examiners statement.**

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

- 1 accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of 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.

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.

Suzanne Lock

Suzanne Lock Business Services Ltd

Unit D Camilla Court

The Street

Nacton

IP10 0EU

## Stanton Parents under Fives

### Statement of Financial Activities For the year ended 31st August 2024

Notes	2024 £	2023 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	0	600
Fundraising	230	372
Grant funding	119,336	61,015
<b>Charitable activities</b>		
Fees	13,245	17,866
	132,811	79,854
<b>EXPENDITURE ON</b>		
General funding expenses		
	0	0
<b>Charitable Activities</b>		
Pre School	105,640	105,158
Support costs including governance	3,116	2,464
	108,756	107,622
<b>Total resources expended</b>	108,756	107,622
<b>Net Income / (expenditure) for the year</b>	24,055	(27,769)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	7,879	35,648
	31,935	7,879
<b>TOTAL FUNDS CARRIED FORWARD</b>	31,935	7,879

**Stanton Parents under Fives**

**BALANCE SHEET**  
For the year ended 31st August 2024

	Notes	2024		2023	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	<b>8</b>		12,112		11,427
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	0		0	
Cash at bank and in hand		24,418		7,091	
		<hr/>		<hr/>	
		24,418		7,091	
<b>CREDITORS:</b> Amounts falling due within one year	<b>10</b>	4,596		10,640	
<b>NET CURRENT ASSETS</b>			<hr/>	<hr/>	
			19,822		(3,549)
<b>NET ASSETS</b>			<hr/>	<hr/>	
			31,935		7,879
			<hr/> <hr/>	<hr/> <hr/>	
<b>FUNDS</b>					
Unrestricted Funds			31,935		(19,889)
<b>TOTAL FUNDS</b>			<hr/> <hr/>	<hr/> <hr/>	
			31,935		(19,889)

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :

.....  
Tom Foster

.....  
Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2024

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
- c) All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with accuracy.
- d) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received or receivable, whichever is the earlier, unless they relate to a specified future period in which case they are deferred. The Charity has received government grants during the reporting period
- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

2 ANALYSIS OF INCOME	2024	2023
	£	£
Donations and legacies		
Donations	0	600
Fundraising (Uniforms)	230	372
Grant funding	119,336	61,015
Charitable Activities:		
Pre School	13,245	17,866
	<hr/>	<hr/>
	132,811	79,854
	<hr/> <hr/>	<hr/> <hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2024

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2024 Total</b>	<b>2023 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	99,144		6,496	105,640	105,158
Support costs including governance			3,116	3,116	2,464
	99,144	0	9,612	108,756	107,622
	<b>99,144</b>	<b>0</b>	<b>9,612</b>	<b>108,756</b>	<b>107,622</b>

**4 SUPPORT COSTS:**

	<b>Support</b>	<b>Governance</b>	<b>2024 Total</b>	<b>2023 Total</b>
	£	£	£	£
Accountancy and book keeping		3,116	3,116	2,464
Sundries		2,092	2,092	2,530
Repairs and renewals		2,290	2,290	590
Cleaning		175	175	10
Legal		0	0	0
Depreciation		1,939	1,939	1,977
Bank charges		0	0	88
		9,612	9,612	7,660

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging		
Depreciation	1,939	1,977
Independent Examiners / Reporting Accountants Remuneration	3,116	2,464

**6 STAFF COSTS:**

	<b>2024</b>	<b>2023</b>
	£	£
Salaries	76,763	83,152
Employers NI	598	1,227
Employers Pension contributions	1,561	1,969
Staff training and DBS checks	675	669
	79,597	87,017

The average number of paid employees (part time and full time) during the year was 7 (2023: 6)



**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS  
For the year ended 31ST Agust 2024**

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2023	24,034	2,483	26,517
Additions	2,623		2,623
Disposals			0
<b>At 31 August 2024</b>	<b>26,657</b>	<b>2,483</b>	<b>29,140</b>
<b>Depreciation</b>			
At 1 September 2023	13,011	2,079	15,089
Depn on disposal			0
Charge for Year	1,838	101	1,939
<b>At 31 August 2024</b>	<b>14,849</b>	<b>0</b>	<b>17,028</b>
<b>Net Book Value</b>			
<b>At 31 August 2024</b>	<b>11,809</b>	<b>303</b>	<b>12,112</b>
At 31 August 2023	11,023	404	11,427

**9 DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	1,400	2,600
Other Creditors		691
Taxation and Social security	2,951	6,650
Pension	246	698
	<b>4,596</b>	<b>10,640</b>
	<b>4,596</b>	<b>10,640</b>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**

**For the year ended 31st August 2024**

**11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Trustees remuneration</b>	Authority Remuneration Pension	Total	Total
Name of trustee			
Lisa French	By order of	44,096	44,096
<b>Trustees expenses</b>	Types of expenses reimbursed		
Name of trustee			
Lisa French	Equipment,travel,sundries	1,199	273

**12 GENERAL RESERVE**

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

## Stanton and Parents under Fives

### DETAILED PROFIT AND LOSS ACCOUNT - for management information only For the year ended 31 August 2024

	2024		2023	
	£	£	£	£
<b>INCOME</b>				
Donations		0		600
Fund raising		230		372
Funding		119,336		61,015
Non-funded Fees		13,245		17,866
		132,811		79,854
Accountants Fees	3,116		2,464	
Advertising and marketing	122		478	
Bank Fees	0		88	
Childcare	134		17	
Childrens activities	5,058		903	
Cleaning	175		10	
Depreciation	1,939		1,977	
Donations	0		0	
Educational Equipment	432		1,385	
Employers NI	598		1,227	
Entertainment	0		0	
Food and snacks	2,711		2,305	
Fund raising expenses	0		0	
Gross Wages	76,763		83,152	
Insurance	20		803	
Light and heat	987		586	
Pension Contributions	1,561		1,969	
Playgroup sundries	2,092		2,530	
Professional Fees	0		92	
Rent & Rates & water	6,432		3,610	
Repairs and renewals	2,290		590	
Stationery and postage	1,388		989	
Subscriptions and memberships	453		440	
Telephone	1,375		1,277	
Training and DBS checks	675		669	
Travel	434		60	
		108,756		107,622
Net loss		24,055		(27,769)

**STANTON PARENTS AND UNDER FIVES**

England & Wales - Charity number 295564

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# Accounts

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# Trustee Report for 2023

Stanton Parents and Under Fives

Stanton Pre-School. Upthorpe Road, Stanton, Suffolk. IP31 2AW

Registered Charity 295564

## Contents

Trustee Report for 2022.....	1
Introduction .....	2
Key Charity Details .....	2
Background .....	2
Serious Incidents and Risks .....	2
Financial Review.....	2
Reserves Policy.....	2
Going forward .....	2
Conclusion.....	2
Trustee Signature .....	2

## Introduction

This report, will be covering the running and accounts of Stanton Pre-School (SPUF) for the financial year September 1<sup>st</sup> 2022 – August 31<sup>st</sup> 2023.

## Key Charity Details

SPFU is an Unincorporated Association whose governing document was adopted in 1984

Trustees;

- Tom Forster
- Jessica Forster
- Lisa French

## Background

The 2022 accounts have been qualified and submitted and this report / accounts pack references 2023 Financial Year.

The Committee can confirm that the trustees have had regard to the charities commission guidance on public benefit and fee charging as well as a description of significant activities carried out further to the charity purpose for public benefit.

In the future we are aiming to convert the charity to a Charitable Incorporated Organisation to easy management and ensure the long term viability of the organisation.

## Serious Incidents and Risks

None encountered

## Financial Review

Please see accounts pack

## Reserves Policy

SPUF currently hold £3700 in its reserve account.

## Going forward

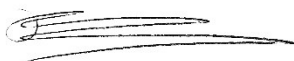
SPUF will be moved to the Charitable Integrated Organisation model in 2024 / 5.

## Conclusion

As of 2023 SPFU is in a stable financial position and able to meet it's running costs, the forecast is that this will continue into the future with growing numbers of Children in our setting.

## Trustee Signature

Tom Forster



**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2023  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2023

	<b>Pages</b>
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7,8,9,10
Detailed statement of the Financial Activities	11

**Independent Examiners Report to the Trustees of  
Stanton Parents and under Fives**

I report to the trustees on my examination of the accounts of Stanton Parents and under Fives for the year ended 31 August 2023 set out on page 5-10

**Responsibilities and basis of report**

As the charities 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).

**Independent examiners statement.**

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

- 1 accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of 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.

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.

Suzanne Lock

Suzanne Lock Business Services Ltd

Unit 4 Camilla Court

The Street

Nacton

IP10 0EU

**Stanton Parents under Fives**

**Statement of Financial Activities  
For the year ended 31st August 2023**

Notes	2023 £	2022 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	600	0
Fundraising	372	0
Grant funding	61,015	97,033
<b>Charitable activities</b>		
Fees	17,866	12,635
	79,854	109,667
<b>EXPENDITURE ON</b>		
General funding expenses		
	0	0
<b>Charitable Activities</b>		
Pre School	105,158	113,930
Support costs including governance	2,464	2,333
	107,622	116,262
<b>Total resources expended</b>	107,622	116,262
<b>Net Income / (expenditure) for the year</b>	(27,769)	(6,595)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	35,648	42,243
	7,879	35,648
<b>TOTAL FUNDS CARRIED FORWARD</b>	7,879	35,648

**Stanton Parents under Fives**

**BALANCE SHEET**  
For the year ended 31st August 2023

	Notes	2023		2022	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	<b>8</b>		11,427		12,157
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	0		2,545	
Cash at bank and in hand		7,091		24,873	
		<hr/>		<hr/>	
			7,091		27,417
<b>CREDITORS:</b> Amounts falling due within one year	<b>10</b>	10,640		3,926	
		<hr/>		<hr/>	
<b>NET CURRENT ASSETS</b>			<b>(3,549)</b>		<b>23,491</b>
			<hr/>		<hr/>
<b>NET ASSETS</b>			<b>7,879</b>		<b>35,648</b>
			<hr/> <hr/>		<hr/> <hr/>
<b>FUNDS</b>					
Unrestricted Funds			7,879		35,648
			<hr/>		<hr/>
<b>TOTAL FUNDS</b>			<b>7,879</b>		<b>35,648</b>
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :

.....  
Tom Foster

.....  
Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2023

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
- c) All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with accuracy.
- d) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received or receivable, whichever is the earlier, unless they relate to a specified future period in which case they are deferred. The Charity has received government grants during the reporting period
- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

2 ANALYSIS OF INCOME	2023	2022
	£	£
Donations and legacies		
Donations	600	
Fundraising (Uniforms)	372	0
Grant funding	61,015	97,033
Charitable Activities:		
Pre School	17,866	12,635
	<hr/>	<hr/>
	79,854	109,667
	<hr/> <hr/>	<hr/> <hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2023

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	99,959		5,199	105,158	113,930
Support costs including governance			2,464	2,464	2,333
	99,959	0	7,663	107,622	116,262
	<b>99,959</b>	<b>0</b>	<b>7,663</b>	<b>107,622</b>	<b>116,262</b>

**4 SUPPORT COSTS:**

	<b>Support</b>	<b>Governance</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
Accountancy and book keeping		2,464	2,464	2,333
Sundries		2,530	2,530	4,203
Repairs and renewals		590	590	700
Cleaning		10	10	0
Legal		0	0	0
Depreciation		1,977	1,977	2,230
Bank charges		88	88	93
		7,660	7,660	9,558

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging		
Depreciation	1,977	2,230
Independent Examiners / Reporting Accountants Remuneration	2,464	2,333

**6 STAFF COSTS:**

	<b>2023</b>	<b>2022</b>
	£	£
Salaries	83,152	84,652
Employers NI	1,227	2,642
Employers Pension contributions	1,969	1,550
Staff training and DBS checks	669	771
	87,017	89,615

The average number of paid employees (part time and full time) during the year was 6 (2022: 6)



**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31ST Agust 2023

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2022	22,786	2,483	25,269
Additions	1,248		1,248
Disposals			0
<b>At 31 August 2023</b>	<b>24,034</b>	<b>2,483</b>	<b>26,517</b>
<b>Depreciation</b>			
At 1 September 2022	11,169	1,944	13,112
Depn on disposal			0
Charge for Year	1,842	135	1,977
<b>At 31 August 2023</b>	<b>13,011</b>	<b>0</b>	<b>2,079</b>
<b>Net Book Value</b>			
<b>At 31 August 2023</b>	<b>11,023</b>	<b>404</b>	<b>11,427</b>
At 31 August 2022	11,617	539	12,156

**9 DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	0	2,545
	<b>0</b>	<b>2,545</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	2,600	1,200
Other Creditors	691	0
Taxation and Social security	6,650	2,314
Pension	698	412
	<b>10,640</b>	<b>3,926</b>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**

**For the year ended 31st August 2023**

**11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Trustees remuneration</b>	Authority Remuneration Pension	Total	Total
Name of trustee			
Lisa French	By order of	44,096	44,084
<b>Trustees expenses</b>	Types of expenses reimbursed		
Name of trustee			
Lisa French	Equipment,travel,sundries		273

**12 GENERAL RESERVE**

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

Stanton and Parents under Fives

DETAILED PROFIT AND LOSS ACCOUNT - for management information only  
For the year ended 31 August 2023

	2023		2022	
	£	£	£	£
<b>INCOME</b>				
Donations		600		
Fund raising		372		
Funding		61,015		97,033
Non-funded Fees		17,866		12,635
		<u>79,854</u>		<u>109,667</u>
Accountants Fees	2,464		2,333	
Advertising and marketing	478		1,227	
Bank Fees	88		93	
Childcare	17		134	
Childrens activities	903		940	
Cleaning	10		0	
Depreciation	1,977		2,230	
Donations	0		0	
Educational Equipment	1,385		2,264	
Employers NI	1,227		2,642	
Entertainment	0		94	
Food and snacks	2,305		2,598	
Fund raising expenses	0		0	
Gross Wages	83,152		84,652	
Insurance	803		863	
Light and heat	586		707	
Pension Contributions	1,969		1,550	
Playgroup sundries	2,530		4,203	
Professional Fees	92		1,499	
Rent & Rates & water	3,610		4,683	
Repairs and renewals	590		700	
Stationery and postage	989		588	
Subscriptions and memberships	440		101	
Telephone	1,277		1,333	
Training and DBS checks	669		771	
Travel	60		60	
		<u>107,622</u>		<u>116,262</u>
Net loss		(27,769)		(6,595)

**STANTON PARENTS AND UNDER FIVES**

England & Wales - Charity number 295564

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# Accounts

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# Trustee Report for 2022

Stanton Parents and Under Fives

Stanton Pre-School. Upthorpe Road, Stanton, Suffolk. IP31 2AW

Registered Charity 295564

## Contents

Trustee Report for 2022.....	1
Introduction .....	2
Key Charity Details .....	2
Background .....	2
Serious Incidents and Risks .....	2
Financial Review.....	3
Reserves Policy.....	3
Going forward .....	3
Conclusion.....	3
Trustee Signature .....	3

## Introduction

This report, will be covering the running and accounts of Stanton Pre-School (SPUF) for the financial year September 1<sup>st</sup> 2021 – August 31<sup>st</sup> 2022.

## Key Charity Details

SPFU is an Unincorporated Association whose governing document was adopted in 1984

Trustees;

- Tom Forster
- Jessica Forster
- Lisa French

## Background

In the years running up to 2013 SPUF had a committee and trustee members, however no accounts were submitted to the Charity's Commission between 2010 and 2013. During 2013 the previous treasurers left the committee leaving little information for the committee to work with. In actual fact in mid-2014 the committee completely disbanded leaving no trustees in place (the new committee are aware that this should have led to the charity being closed down) however the Manager Lisa French set about recruiting new members immediately and was able to gain some new trustees but again was let down due to the task of having no formal handover or information given. Lisa French then began a bigger recruitment drive and was able to recruit trustees in 2015. This took some time due to mistakes made with checks etc. but eventually was sorted and the pre-school now have trustees with new ones about to join imminently. In mid-2016 this new committee was formed and as of late 2016 new trustees have been nominated. The new committee and trustees have been working to resolve the previous errors and mis- management but accept no responsibility for these.

The 2021 accounts have been qualified and submitted and this report / accounts pack references 2022 Financial Year.

The Committee can confirm that the trustees have had regard to the charities commission guidance on public benefit and fee charging as well as a description of significant activities carried out further to the charity purpose for public benefit.

In the future we are aiming to convert the charity to a Charitable Incorporated Organisation to easy management and ensure the long term viability of the organisation.

## Serious Incidents and Risks

As mentioned above the management of the organisation from a committee perspective between 2013 and 2015 was unstable, sometimes completely absent, the organisations financial figures are yet to be correctly filed between 2011 and 2015. SPFU now have a committee in place have a robust plan in place to ensure that future accounts are submitted successfully. Following discussions with The Charity Commission in March 2016 it was

agreed that SPUF would not submit financial data prior to 2014. However subsequent years have all been fully submitted.

### Financial Review

Please see accounts pack

### Reserves Policy

Following the AGM held in November 2016 the decision was made to hold £15,000 in the reserves account. This is a separate account. This we believe is enough to cover the liability for 1 term. The cost incurred from the relocation of the pre-school has meant that the above sum will build up over a period of time and the £15000 will sit in reserve indefinitely or as when needed. The sum of £3700 has already been allocated and sits in a separate account.

### Going forward

In regards to the future accounts SPUF have employed a book keeper to manage the day-to-day book keeping and the same accountancy firm to build the accounts which will be independently verified prior to submission. Accounts will be submitted on an annual basis as required by The Charity Commission.

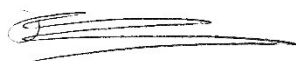
SPUF will be moved to the Charitable Integrated Organisation model in 2023.

### Conclusion

As of 2022 SPFU is in a stable financial position and able to meet it's running costs, the forecast is that this will continue into the future with growing numbers of Children in our setting.

### Trustee Signature

Tom Forster

A handwritten signature in black ink, appearing to be 'Tom Forster', with a horizontal line underneath it.

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2022  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2022

	<b>Pages</b>
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7,8,9,10
Detailed statement of the Financial Activities	11

**Independent Examiners Report to the Trustees of  
Stanton Parents and under Fives**

I report to the trustees on my examination of the accounts of Stanton Parents and under Fives for the year ended 31 August 2022 set out on page 5-10

**Responsibilities and basis of report**

As the charities 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).

**Independent examiners statement.**

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

- 1 accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of 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.

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.

Suzanne Lock

Suzanne Lock Business Services Ltd

40 Meadow Crescent

Ipswich

IP3 8GD

## Stanton Parents under Fives

### Statement of Financial Activities For the year ended 31st August 2022

Notes	2022 £	2021 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	0	0
Fundraising	0	0
Grant funding	97,033	120,138
<b>Charitable activities</b>		
Fees	12,635	10,690
	109,667	130,827
<b>EXPENDITURE ON</b>		
General funding expenses		
	0	0
<b>Charitable Activities</b>		
Pre School	113,930	144,765
Support costs including governance	2,333	2,117
	116,262	146,882
<b>Total resources expended</b>	116,262	146,882
<b>Net Income / (expenditure) for the year</b>	(6,595)	(16,055)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	42,243	58,297
	35,648	42,243
<b>TOTAL FUNDS CARRIED FORWARD</b>	35,648	42,243

**Stanton Parents under Fives**

**BALANCE SHEET**  
For the year ended 31st August 2022

	Notes	2022		2021	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	<b>8</b>		12,157		14,386
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	2,545		0	
Cash at bank and in hand		24,873		31,212	
			27,417		31,212
<b>CREDITORS:</b> Amounts falling due within one year	<b>10</b>		3,926		3,355
<b>NET CURRENT ASSETS</b>			23,491		27,856
<b>NET ASSETS</b>			35,648		42,243
<b>FUNDS</b>					
Unrestricted Funds			35,648		26,188
<b>TOTAL FUNDS</b>			35,648		26,188

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :

.....  
Tom Foster

.....  
Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2022

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
- c) All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with accuracy.
- d) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received or receivable, whichever is the earlier, unless they relate to a specified future period in which case they are deferred. The Charity has received government grants during the reporting period
- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

#### 2 ANALYSIS OF INCOME

	2021	2021
	£	£
Donations and legacies		
Donations		
Fundraising (Uniforms)	0	0
Grant funding	97,033	120,138
Charitable Activities:		
Pre School	12,635	10,690
	<hr/>	<hr/>
	109,667	130,827
	<hr/> <hr/>	<hr/> <hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2022

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	106,798		7,132	113,930	144,765
Support costs including governance			2,333	2,333	2,117
	106,798	0	9,465	116,262	146,882
	<b>106,798</b>	<b>0</b>	<b>9,465</b>	<b>116,262</b>	<b>146,882</b>

**4 SUPPORT COSTS:**

	<b>Support</b>	<b>Governance</b>	<b>2022 Total</b>	<b>2021 Total</b>
	£	£	£	£
Accountancy and book keeping		2,333	2,333	2,117
Sundries		4,203	4,203	5,026
Repairs and renewals		700	700	378
Cleaning		0	0	0
Legal		0	0	0
Depreciation		2,230	2,230	2,652
Bank charges		93	93	24
		9,558	9,558	10,197

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2022</b>	<b>2021</b>
	£	£
This is stated after charging		
Depreciation	2,230	2,652
Independent Examiners / Reporting Accountants Remuneration	2,333	2,117

**6 STAFF COSTS:**

	<b>2022</b>	<b>2021</b>
	£	£
Salaries	84,652	116,716
Employers NI	2,642	2,733
Employers Pension contributions	1,550	2,108
Staff training and DBS checks	771	650
	89,615	122,207

The average number of paid employees (part time and full time) during the year was 6 (2021: 7)

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS  
For the year ended 31ST Agust 2022**

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2021	22,786	2,483	25,269
Additions			0
Disposals			0
<b>At 31 August 2022</b>	<b>22,786</b>	<b>2,483</b>	<b>25,269</b>
<b>Depreciation</b>			
At 1 September 2021	9,118	1,764	10,881
Depn on disposal			0
Charge for Year	2,050	180	2,230
<b>At 31 August 2022</b>	<b>11,169</b>	<b>0</b>	<b>1,944</b>
<b>Net Book Value</b>			
<b>At 31 August 2022</b>	<b>11,617</b>	<b>539</b>	<b>12,157</b>
At 31 August 2021	13,667	719	14,386

**9 DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	2,545	511
	<b>2,545</b>	<b>511</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	1,200	1,020
Other Creditors		0
Taxation and Social security	2,314	1,102
Pension	412	1,234
	<b>3,926</b>	<b>3,355</b>

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS

For the year ended 31st August 2022

#### 11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

			2022	2021
			£	£
<b>Trustees remuneration</b>	Authority	Remuneration	Total	Total
Name of trustee		Pension		
Lisa French	By order of		44,084	48,334
<b>Trustees expenses</b>	Types of expenses reimbursed			
Name of trustee				
Lisa French	Equipment,travel,sundries		273	1,235

#### 12 GENERAL RESERVE

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

## Stanton and Parents under Fives

### DETAILED PROFIT AND LOSS ACCOUNT - for management information only For the year ended 31 August 2022

	2022		2021	
	£	£	£	£
<b>INCOME</b>				
Donations				
Fund raising				
Funding		97,033		120,138
Non-funded Fees		12,635		10,690
		109,667		130,827
Accountants Fees	2,333		2,117	
Advertising and marketing	1,227		480	
Bank Fees	93		24	
Childcare	134		0	
Childrens activities	940		907	
Cleaning	0		0	
Depreciation	2,230		2,652	
Donations	0		42	
Educational Equipment	2,264		2,701	
Employers NI	2,642		2,733	
Entertainment	94		0	
Food and snacks	2,598		1,955	
Fund raising expenses	0		0	
Gross Wages	84,652		116,716	
Insurance	863		511	
Light and heat	707		832	
Pension Contributions	1,550		2,108	
Playgroup sundries	4,203		5,026	
Professional Fees	1,499			
Rent & Rates & water	4,683		4,610	
Repairs and renewals	700		378	
Stationery and postage	588		356	
Subscriptions and memberships	101		527	
Telephone	1,333		1,457	
Training and DBS checks	771		650	
Travel	60		100	
		116,262		146,882
Net loss		(6,595)		(16,055)

**STANTON PARENTS AND UNDER FIVES**

England & Wales - Charity number 295564

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended  
31st August 2021  
for  
Stanton Parents and Under Fives**

## Stanton Parents and Under Fives

### Contents of the Financial Statements for the Year Ended 31st August 2021

	<b>Pages</b>
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7,8,9,10
Detailed statement of the Financial Activities	11

# Trustee Report for 2021

Stanton Parents and Under Fives

Stanton Pre-School, Upthorpe Road, Stanton, Suffolk. IP31 2AW

Registered Charity 295564

## Contents

Trustee Report for 2020.....	1
Introduction .....	2
Key Charity Details .....	2
Background .....	2
Serious Incidents and Risks .....	2
Financial Review.....	3
Reserves Policy.....	3
Going forward .....	3
Conclusion.....	3
Trustee Signature .....	3

## Introduction

This report, will be covering the running and accounts of Stanton Pre-School (SPUF) for the financial year September 1<sup>st</sup> 2020 – August 31<sup>st</sup> 2021.

## Key Charity Details

SPFU is an Unincorporated Association whose governing document was adopted in 1984

Trustees;

- Tom Forster
- Jessica Forster
- Lisa French

## Background

In the years running up to 2013 SPUF had a committee and trustee members, however no accounts were submitted to the Charity's Commission between 2010 and 2013. During 2013 the previous treasurers left the committee leaving little information for the committee to work with. In actual fact in mid-2014 the committee completely disbanded leaving no trustees in place (the new committee are aware that this should have led to the charity being closed down) however the Manager Lisa French set about recruiting new members immediately and was able to gain some new trustees but again was let down due to the task of having no formal handover or information given. Lisa French then began a bigger recruitment drive and was able to recruit trustees in 2015. This took some time due to mistakes made with checks etc. but eventually was sorted and the pre-school now have trustees with new ones about to join imminently. In mid-2016 this new committee was formed and as of late 2016 new trustees have been nominated. The new committee and trustees have been working to resolve the previous errors and mis- management but accept no responsibility for these.

The 2020 accounts have been qualified and submitted and this report / accounts pack references 2021 Financial Year.

The Committee can confirm that the trustees have had regard to the charities commission guidance on public benefit and fee charging as well as a description of significant activities carried out further to the charity purpose for public benefit.

In the future we are aiming to convert the charity to a Charitable Incorporated Organisation to easy management and ensure the long term viability of the organisation.

## Serious Incidents and Risks

As mentioned above the management of the organisation from a committee perspective between 2013 and 2015 was unstable, sometimes completely absent, the organisations financial figures are yet to be correctly filed between 2011 and 2015. SPFU now have a committee in place have a robust plan in place to ensure that future accounts are submitted successfully. Following discussions with The Charity Commission in March 2016 it was

agreed that SPUF would not submit financial data prior to 2014. However subsequent years have all been fully submitted.

### Financial Review

Please see accounts pack

### Reserves Policy

Following the AGM held in November 2016 the decision was made to hold £15,000 in the reserves account. This is a separate account. This we believe is enough to cover the liability for 1 term. The cost incurred from the relocation of the pre-school has meant that the above sum will build up over a period of time and the £15000 will sit in reserve indefinitely or as when needed. The sum of £3700 has already been allocated and sits in a separate account.

### Going forward

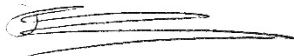
In regards to the future accounts SPUF have employed a book keeper to manage the day-to-day book keeping and the same accountancy firm to build the accounts which will be independently verified prior to submission. Accounts will be submitted on an annual basis as required by The Charity Commission.

### Conclusion

As of 2021 SPFU is in a stable financial position and able to meet it's running costs, the forecast is that this will continue into the future with growing numbers of Children in our setting.

### Trustee Signature

Tom Forster

A handwritten signature in black ink, appearing to read 'Tom Forster', with a horizontal line underneath it.

**Independent Examiners Report to the Trustees of  
Stanton Parents and under Fives**

I report to the trustees on my examination of the accounts of Stanton Parents and under Fives for the year ended 31 August 2021 set out on page 5-10

**Responsibilities and basis of report**

As the charities 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).

**Independent examiners statement.**

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

- 1 accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of 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.

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.

Suzanne Lock

Suzanne Lock Business Services Ltd

40 Meadow Crescent

Ipswich

IP3 8GD

## Stanton Parents under Fives

### Statement of Financial Activities For the year ended 31st August 2021

Notes	2021 £	2020 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Donations	0	0
Fundraising	0	500
Grant funding	120,138	118,790
<b>Charitable activities</b>		
Fees	10,690	10,391
	130,827	129,681
<b>EXPENDITURE ON</b>		
General funding expenses		
	0	0
<b>Charitable Activities</b>		
Pre School	144,765	127,773
Support costs including governance	2,117	2,870
	146,882	130,643
<b>Total resources expended</b>	146,882	130,643
<b>Net Income / (expenditure) for the year</b>	(16,055)	(962)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	58,297	59,259
	42,243	58,297
<b>TOTAL FUNDS CARRIED FORWARD</b>	42,243	58,297


**Stanton Parents under Fives**

**BALANCE SHEET  
For the year ended 31st August 2021**

	Notes	2021		2020	
		£	£	£	£
<b>TANGIBLE FIXED ASSETS</b>	<b>8</b>		<b>14,386</b>		<b>14,938</b>
<b>CURRENT ASSETS:</b>					
Debtors & Prepayments	9	0		511	
Cash at bank and in hand		31,212		44,184	
			<hr/>		<hr/>
			31,212		44,695
<b>CREDITORS:</b> Amounts falling due within one year	10	3,355		1,336	
			<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			<b>27,856</b>		<b>43,359</b>
			<hr/>		<hr/>
<b>NET ASSETS</b>			<b>42,243</b>		<b>58,297</b>
			<hr/> <hr/>		<hr/> <hr/>
<b>FUNDS</b>					
Unrestricted Funds			42,243		58,297
			<hr/>		<hr/>
<b>TOTAL FUNDS</b>			<b>42,243</b>		<b>58,297</b>
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by :

.....  
  
 Tom Foster

.....  
  
 Mrs Jessica Foster

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS For the year ended 31st August 2021

#### 1 ACCOUNTING POLICIES

- a) The financial statements have been prepared under the historical cost convention.
- b) The financial statements have been prepared in accordance with applicable accounting standards and follow the recommendations in Accounting and Reporting by Charities Statement of Recommended Practise (FRS 1402 SORP) and the Charities Act 2011
- c) All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with accuracy.
- d) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received or receivable, whichever is the earlier, unless they relate to a specified future period in which case they are deferred. The Charity has received government grants during the reporting period
- e) 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 consistent with the use of the resource. All categories are natural categories

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure incurred for specified purpose is charged to the appropriate fund

- f) Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees of the charity without further specified purpose and are available as general funds.
- g) Governance costs are those costs incurred to meet statutory and constitutional requirements.
- h) Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixture and fittings	15% reducing balance
Computer Equipment	25% reducing balance

#### FUND ACCOUNTING

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

- i) All resources expended are inclusive of irrecoverable VAT.

2 ANALYSIS OF INCOME	2021	2020
	£	£
Donations and legacies		
Donations		
Fundraising (Uniforms)	0	500
Grant funding	120,138	118,790
Charitable Activities:		
Pre School	10,690	10,391
	<hr/>	<hr/>
	130,827	129,681
	<hr/> <hr/>	<hr/> <hr/>

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31st August 2021

**3 ANALYSIS OF EXPENDITURE**

	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Other</b>	<b>2021 Total</b>	<b>2020 Total</b>
	£	£	£	£	£
Expenditure on raising funds:					
Fundraising (uniforms)		0		0	0
	0	0	0	0	0
Expenditure on charitable activities:					
Pre school activities	136,709		8,056	144,765	127,773
Support costs including governance			2,117	2,117	2,870
	136,709	0	10,173	146,882	130,643
	<b>136,709</b>	<b>0</b>	<b>10,173</b>	<b>146,882</b>	<b>130,643</b>

**4 SUPPORT COSTS:**

	<b>Support</b>	<b>Governance</b>	<b>2021 Total</b>	<b>2020 Total</b>
	£	£	£	£
Accountancy and book keeping		2,117	2,117	2,870
Sundries		5,026	5,026	3,599
Repairs and renewals		378	378	160
Cleaning		0	0	16
Legal		0	0	0
Depreciation		2,652	2,652	2,368
Bank charges		24	24	12
		10,197	10,197	9,025

**5 NET (OUTGOING) / INCOMING RESOURCES:**

	<b>2021 £</b>	<b>2020 £</b>
This is stated after charging		
Depreciation	2,652	2,368
Independent Examiners / Reporting Accountants Remuneration	2,117	2,870

**6 STAFF COSTS:**

	<b>2020 £</b>	<b>2019 £</b>
Salaries	116,716	100,360
Employers NI	2,733	3,023
Employers Pension contributions	2,108	1,949
Staff training and DBS checks	650	61
	122,207	105,394

The average number of paid employees (part time and full time) during the year was 7 (2020: 10)

**Stanton and Parents under Fives**

**NOTES TO THE UNAUDITED ACCOUNTS**  
For the year ended 31ST Agust 2021

**7 TAXATION**

All income is applied for charitable purposes and therefore any surplus is exempt from Corporation tax.

**8 TANGIBLE FIXED ASSETS**

	<b>Fixture and Fittings</b>	<b>Computer Equipment</b>	<b>Totals</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2020	21,250	1,918	23,168
Additions	1,535	565	2,100
Disposals			0
<b>At 31 August 2021</b>	<b>22,786</b>	<b>2,483</b>	<b>25,269</b>
<b>Depreciation</b>			
At 1 September 2020	6,707	1,524	8,230
Depn on disposal			0
Charge for Year	2,412	240	2,652
<b>At 31 August 2021</b>	<b>9,118</b>	<b>0</b>	<b>1,764</b>
<b>Net Book Value</b>			
<b>At 31 August 2021</b>	<b>13,667</b>	<b>719</b>	<b>14,386</b>
At 31 August 2020	14,544	394	14,938

**9 DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors		0
Other debtors	0	511
	<b>0</b>	<b>511</b>

**10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	1,020	905
Deferred Income	0	0
Taxation and Social security	1,102	26
Pension	1,234	404
	<b>3,355</b>	<b>1,335</b>

## Stanton and Parents under Fives

### NOTES TO THE UNAUDITED ACCOUNTS

For the year ended 31st August 2021

#### 11 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

		2021	2020
		£	£
<b>Trustees remuneration</b>	Authority Remuneration Pension	Total	Total
Name of trustee			
Lisa French	By order of	48,334	44,616
<b>Trustees expenses</b>	Types of expenses reimbursed		
Name of trustee			
Lisa French	Equipment,travel,sundries	1,235	617

#### 12 GENERAL RESERVE

The unrestricted funds balance includes an amount set aside to enable the charity to cover essential management, administration and support costs for one term.

Stanton and Parents under Fives

DETAILED PROFIT AND LOSS ACCOUNT - for management information only  
For the year ended 31 August 2021

	2021		2020	
	£	£	£	£
<b>INCOME</b>				
Donations				
Fund raising				500
Funding		120,138		118,790
Non-funded Fees		10,690		10,391
		<u>130,827</u>		<u>129,681</u>
Accountants Fees	2,117		2,870	
Advertising and marketing	480		540	
Bank Fees	24		12	
Childcare	0		0	
Childrens activities	907		304	
Cleaning	0		16	
Depreciation	2,652		2,368	
Donations	42		96	
Educational Equipment	2,701		2,564	
Employers NI	2,733		3,023	
Entertainment	0		0	
Food and snacks	1,955		2,158	
Fund raising expenses	0		0	
Gross Wages	116,716		100,360	
Insurance	511		743	
Light and heat	832		1,057	
Pension Contributions	2,108		1,949	
Playgroup sundries	5,026		3,599	
Premises Insurance				
Rent & Rates & water	4,610		5,595	
Repairs and renewals	378		160	
Stationery and postage	356		416	
Subscriptions and memberships	527		1,282	
Telephone	1,457		1,349	
Training and DBS checks	650		61	
Travel	100		120	
		<u>146,882</u>		<u>130,643</u>
Net loss		(16,055)		(962)