

Trustee Report for 2025

Stanton Parents and Under Fives

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

Registered Charity 295564

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Introduction

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

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Report of the Trustees	1 to 3
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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 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Donations	30	
Fundraising		230
Grant funding	146,522	119,336
Fees	11,516	13,245
	<hr/>	<hr/>
Total Incoming resources	158,068	132,811
Charitable Activities		
Pre School	130,167	105,640
Support costs including governance	2,943	3,116
	<hr/>	<hr/>
Total resources expended	133,110	108,756
	<hr/>	<hr/>
Net Income / (expenditure) for the year	24,958	24,055
RECONCILIATION OF FUNDS		
Total funds brought forward	31,934	7,879
	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	56,892	31,934
	<hr/> <hr/>	<hr/> <hr/>

Stanton Parents under Fives

BALANCE SHEET
For the year ended 31st August 2025


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

	Staff Costs	Direct Costs	Support Other	2025 Total	2024 Total
	£	£	£	£	£
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
	99,390	6,815	26,904	130,167	108,756

4 SUPPORT COSTS:

	Support	Governance	2025 Total	2024 Total
	£	£	£	£
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:

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

6 STAFF COSTS:

	2025 £	2024 £
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

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

9 DEBTORS

	2025	2024
	£	£
Trade debtors		0
Other debtors	1,832	0
	1,832	0

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
		£	£
Trustees remuneration	Authority Remuneration Pension	Total	Total
Name of trustee			
Lisa French	By order of	44,096	44,096
Trustees expenses	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	
	£	£	£	£
INCOME				
Donations		30		0
Fund raising		0		230
Funding		146,522		119,336
Non-funded Fees		11,516		13,245
		<hr/>		<hr/>
		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	
		<hr/>		<hr/>
		133,110		108,756
		<hr/>		<hr/>
Net loss		24,958		24,055

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended
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for
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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	
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Stanton and Parents under Fives

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Stanton and Parents under Fives

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Professional Fees				
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