



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

**North Common Pre School**

**On accounts for the year  
ended**

31<sup>st</sup> August 2025

**Charity no  
(if any)**

1004028

**Set out on pages**

1 and 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> August 2025

**Responsibilities and  
basis of report**

As the charity 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").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

**Name:**

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**



Charity Name North Common Pre School	No (if any):
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## Receipts and payments accounts

For the period from	Period start date 1st September 2024	To	Period end date 31st August 2025
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Fees	8,297	-	-	8,297	18,171
NEF	95,518	-	-	95,518	89,543
Fundraising	167	-	-	167	208
Donations	-	-	-	-	100
Grants	-	-	-	-	-
Bank Interest	-	-	-	-	145
MISC.	29	-	-	29	4,974
Previous year adjustment	- 1,264	-	-	- 1,264	-
<b>Sub total (Gross income for AR)</b>	<b>102,746</b>	<b>-</b>	<b>-</b>	<b>102,747</b>	<b>113,141</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>102,746</b>	<b>-</b>	<b>-</b>	<b>102,746</b>	<b>113,141</b>
<b>A3 Payments</b>					
Admin	871	-	-	871	529
Equipment	2,905	-	-	2,905	414
Consumables	138	-	-	138	251
Catering	318	-	-	318	369
Rent	7,614	-	-	7,614	7,578
Other Premises Costs	9	-	-	9	24
Salaries	70,632	-	-	70,632	70,281
Meeting Costs	-	-	-	-	28
Misc Expenses	3,592	-	-	3,592	8,167
Adjustment previous year	4,758	-	-	4,758	8,167
<b>Sub total</b>	<b>90,837</b>	<b>-</b>	<b>-</b>	<b>90,837</b>	<b>95,808</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>90,837</b>	<b>-</b>	<b>-</b>	<b>90,837</b>	<b>95,808</b>
<b>Net of receipts/(payments)</b>	<b>11,909</b>	<b>-</b>	<b>-</b>	<b>11,909</b>	<b>25,500</b>
A5 Tprevious Year Adjustment	151	-	-	151	344
A6 Cash funds last year end	38,623	-	-	38,623	12,779
<b>Cash funds this year end</b>	<b>50,683</b>	<b>-</b>	<b>-</b>	<b>50,683</b>	<b>38,623</b>

# Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Bank Account Current and Deposit Accounts	50,683	-	-
			-	-
			-	-
	<b>Total cash funds</b>	<b>50,683</b>	<b>-</b>	<b>-</b>

(agree balances with receipts and payments account(s))

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

## Annual General Meeting 2025

### Leaders Report



Our numbers are good and we will be full by the end of the academic year. The preschool is financially stable for the first time since Covid.

I have now completed and passed my Cache level 3 SENCO in Early years. All staff completed eLearning and an introduction to child protection. Ellie also completed the advanced training which I will also do in September. In February Mandy updated her first aid qualification.

Over the year we have cleared out all of the sheds which involved hiring a waste disposal van and a skip.

In March my daughter Fleur started her level 3 apprenticeship, she currently works three days a week and is able to cover any staff absence.

In June Michelle and the committee held a table top sale which raised £65.

Our focus for the next year is to ensure the preschool is ready for our OFSTED inspection which will be any time after May 2026.

With the cost of wages increasing in April 2026, I would like to propose an increase in session fees for two years olds. It is currently £7.00 per hour and an increase to £8.00 would bring us more aligned with South Gloucestershire. I would also like to increase the three- and four-year-old fee from £5.00 to £6.00.

Due to parents picking up their children late I would like to implement a late collection fee of £6.00 for every 15 minutes they are late.

I would like to finish by thanking Michelle, the committee and the staff team for all of their hard work and support.

## Treasurers Report 2025



This report is for the bank accounts dated September 2024 until August 2025.

These figures have been checked and verified by an independent examiner.

Income	This Year	Last year
Fees	£8,297	£18,171
Early years entitlement	£95,518	£89,543
Fundraising	£ 167	£208
Donations	£0	£100
Grants	-	-
Miscellaneous	£29	£4,974
Previous year adjustment	£1,294	
<b>Gross income</b>	<b>£102,746</b>	<b>£113,141</b>
Expenditure	This Year	Last year
Admin	£870	£ 528
Equipment	£2,905	£414
Consumables	£137	£251
Catering	£317	£369
Rent	£7,614	£7,578
Premise costs	£9	£24
Salaries	£70,631	£70,281
Meetings	£0	£28
Miscellaneous	£3,592	£8,167
Adjustment	£4,758	£8,167
<b>Total</b>	<b>£90,837</b>	<b>£95,808</b>
Excess income over expenses	This Year	Last year
	£11,909	£25,500

## Income

The amount raised through fee paying children has reduced due to the fact that more children were able to claim the Early Years Entitlement. Although the number of children has not reduced the number of sessions some children are attending has slightly decreased, fundraising this year included concept photography and a table top sale.

## Expenditure

Admin costs such as phone top ups, ink, paper, internet and other stationary have increased this year. Equipment is another area that has increased significantly this is because we purchased two carpets, soft play rocker, sand tray and a wooden tower slope.

Salaries have increased due to the change in the national minimum wage in April 2025. Staff hourly rates were altered to meet this requirement. We also had an apprentice start in March.



## **Chairperson's Report AGM 2025**

In preparation for this AGM I spoke to staff at the end of the Christmas term and was really happy to hear lots of good news. Whilst some of the last year has been challenging at times the Preschool has really turned a corner and is in a strong position.

With regards to funds we have a healthy bank balance and the addition of a new Treasurer, Sarah Hosken, and a bank card has definitely made life easier. We also want to welcome Fleur to the staff team who is currently completing her apprenticeship. All this extra help will really benefit the Preschool and ensure the continued running of a brilliant childcare provision for the local community. It has also enabled current staff to continue with their training and development and I want to congratulate Clare Dyer on finishing her SENCO course, which wasn't an easy task.

Last year we completed some fundraising activities such as the photographer and summer sale. We have already completed some fundraising at Christmas, raising about £100 in the raffle and having a Christmas pyjama day. Next on the horizon is to redo the garden and improve the area for the children and staff. If you have any expertise or contacts for this project we would gladly accept your help.

We hope the parents of the children within the preschool continue to support us and there is some interest in joining the committee this year. Charlotte Moriarty our secretary has stepped down, as well as other members leaving who had children going onto primary school. Please do speak to us about getting involved.

Finally I want to remind everyone of a brilliant Ofsted report last year and want to say a big thank you to all involved in making the Preschool such a lovely place for our children to be.