

**Report of the Trustees and  
Unaudited Financial Statements  
For The Year Ended 31 July 2025  
for  
Claydon Pre-School**

John Phillips & Co Limited  
Accountants  
Unit 81 Centaur Court  
Claydon Business Park  
Gt. Blakenham  
Ipswich  
Suffolk  
IP6 0NL

**Claydon Pre-School**

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For The Year Ended 31 July 2025**

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## Claydon Pre-School

### Report of the Trustees For The Year Ended 31 July 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Reserves Policy of the Charity has been prepared and is written in the light of the Charity Commissioners' guidance "Charities and Reserves". The Reserves Policy is detailed in a separate appendix to the accounts.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1025650

##### **Principal address**

Recreation Ground  
Thornhill Road  
Claydon  
Suffolk  
IP6 0DZ

##### **Trustees**

Miss J Newman  
Mrs E Jackson (resigned 14.10.24)  
Ms A Carr (resigned 14.10.24)  
Ms K Wright  
Mrs H Parkin-Kemp (appointed 14.10.24)  
Mrs K Hill (appointed 14.10.24)  
C Jones (appointed 14.10.24)  
Mrs H Farthing (appointed 14.10.24)

##### **Independent Examiner**

John Phillips and Co Limited  
John Phillips & Co Limited  
Accountants  
Unit 81 Centaur Court  
Claydon Business Park  
Gt. Blakenham  
Ipswich  
Suffolk  
IP6 0NL

**Claydon Pre-School**  
**Report of the Trustees**  
**For The Year Ended 31 July 2025**

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Approved by order of the board of trustees on 21 October 2025 and signed on its behalf by:

Trustee

## **Independent Examiner's Report to the Trustees of Claydon Pre-School**

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### **Independent examiner's report to the trustees of Claydon Pre-School**

I report to the charity trustees on my examination of the accounts of Claydon Pre-School (the Trust) for the year ended 31 July 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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 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.

John Phillips and Co Limited

John Phillips & Co Limited  
Accountants  
Unit 81 Centaur Court  
Claydon Business Park  
Gt. Blakenham  
Ipswich  
Suffolk  
IP6 0NL

21 October 2025

Claydon Pre-School

Statement of Financial Activities  
For The Year Ended 31 July 2025

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		31.7.25	31.7.24
		Unrestricted	Total
	Notes	fund	funds
		£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Grants		211,721	164,895
Other trading activities	2	57,357	94,556
Investment income	3	3,361	2,889
<b>Total</b>		<u>272,439</u>	<u>262,340</u>
<b>EXPENDITURE ON</b>			
Raising funds		313	541
Other		252,194	221,018
<b>Total</b>		<u>252,507</u>	<u>221,559</u>
<b>NET INCOME</b>		<b>19,932</b>	40,781
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		200,386	159,605
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>220,318</u></u>	<u><u>200,386</u></u>

The notes form part of these financial statements

Claydon Pre-School

Balance Sheet  
31 July 2025

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		<b>31.7.25</b>	31.7.24
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>CURRENT ASSETS</b>			
Debtors	7	<b>705</b>	1,292
Cash at bank and in hand		<b>228,059</b>	209,342
		<u><b>228,764</b></u>	<u>210,634</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(8,446)</b>	(10,248)
		<u><b>220,318</b></u>	<u>200,386</u>
<b>NET CURRENT ASSETS</b>			
		<u><b>220,318</b></u>	<u>200,386</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u><b>220,318</b></u>	<u>200,386</u>
<b>NET ASSETS</b>			
		<u><b>220,318</b></u>	<u>200,386</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u><b>220,318</b></u>	<u>200,386</u>
<b>TOTAL FUNDS</b>			
		<u><b>220,318</b></u>	<u>200,386</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2025 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

## Claydon Pre-School

### Notes to the Financial Statements For The Year Ended 31 July 2025

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Claydon Pre-School

Notes to the Financial Statements - continued  
For The Year Ended 31 July 2025

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**2. OTHER TRADING ACTIVITIES**

	<b>31.7.25</b>	31.7.24
	<b>£</b>	£
Fundraising events	<b>3,836</b>	5,848
Other income	<b>17,103</b>	14,690
Fees	<b>36,418</b>	74,018
	<u><b>57,357</b></u>	<u>94,556</u>

**3. INVESTMENT INCOME**

	<b>31.7.25</b>	31.7.24
	<b>£</b>	£
Deposit account interest	<b>3,361</b>	2,889
	<u><b>3,361</b></u>	<u>2,889</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>31.7.25</b>	31.7.24
Staff	<b>11</b>	13
	<u><b>11</b></u>	<u>13</u>

No employees received emoluments in excess of £60,000.

**Claydon Pre-School**

**Notes to the Financial Statements - continued  
For The Year Ended 31 July 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Grants	164,895
Other trading activities	94,556
Investment income	2,889
	262,340
<b>Total</b>	
<b>EXPENDITURE ON</b>	
Raising funds	541
Other	221,018
	221,559
<b>Total</b>	
<b>NET INCOME</b>	40,781
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	159,605
	200,386
<b>TOTAL FUNDS CARRIED FORWARD</b>	200,386

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.25 £	31.7.24 £
Trade debtors	505	1,092
Prepayments	200	200
	705	1,292
	705	1,292

**Claydon Pre-School**

**Notes to the Financial Statements - continued  
For The Year Ended 31 July 2025**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.7.25</b>	31.7.24
	<b>£</b>	£
Trade creditors	<b>1,827</b>	2,269
Social security and other taxes	<b>1,872</b>	1,309
Other creditors	<b>3,478</b>	5,823
Pension Fund	<b>1,269</b>	847
	<u><b>8,446</b></u>	<u>10,248</u>

**9. MOVEMENT IN FUNDS**

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	<b>200,386</b>	<b>19,932</b>	<b>220,318</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><b>200,386</b></u>	<u><b>19,932</b></u>	<u><b>220,318</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>272,439</b>	<b>(252,507)</b>	<b>19,932</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><b>272,439</b></u>	<u><b>(252,507)</b></u>	<u><b>19,932</b></u>

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	159,605	40,781	200,386
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>159,605</u>	<u>40,781</u>	<u>200,386</u>

**Claydon Pre-School**

**Notes to the Financial Statements - continued  
For The Year Ended 31 July 2025**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	262,340	(221,559)	40,781
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>262,340</u>	<u>(221,559)</u>	<u>40,781</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	159,605	60,713	220,318
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>159,605</u>	<u>60,713</u>	<u>220,318</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	534,779	(474,066)	60,713
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>534,779</u>	<u>(474,066)</u>	<u>60,713</u>

**Claydon Pre-School**

**Notes to the Financial Statements - continued  
For The Year Ended 31 July 2025**

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**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025.

**Claydon Pre-School**

**Detailed Statement of Financial Activities  
For The Year Ended 31 July 2025**

	31.7.25	31.7.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	3,836	5,848
Other income	17,103	14,690
Fees	36,418	74,018
	57,357	94,556
<b>Investment income</b>		
Deposit account interest	3,361	2,889
<b>Charitable activities</b>		
Grants from SCC/Senco	211,721	164,895
<b>Total incoming resources</b>	<b>272,439</b>	<b>262,340</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising expenses	313	541
<b>Other</b>		
Wages	193,063	179,912
Premises expenses	94	284
	193,157	180,196
<b>Support costs</b>		
<b>Management</b>		
Other Insurance	2,236	1,633
Light and heat	2,504	1,734
Telephone	757	462
Postage and stationery	2,163	2,555
Health & Safety	951	1,900
Cleaning	214	222
Rent & Rates	6,832	3,197
Refuse	1,348	1,302
	17,005	13,005

This page does not form part of the statutory financial statements

**Claydon Pre-School**

**Detailed Statement of Financial Activities  
For The Year Ended 31 July 2025**

	31.7.25	31.7.24
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	128	148
<b>Other</b>		
Cost of trips	1,951	1,104
Equipment from fundraising	8,986	1,585
Uniform	(339)	1,306
Software	4,057	4,901
Refreshments	6,677	8,496
Repairs and renewals	11,100	3,697
Equipment	2,218	2,588
Staff Training / Welfare	2,646	1,531
Gifts	771	1,147
Pet Care	100	26
Bad Debts	158	167
	38,325	26,548
<b>Governance costs</b>		
Accountancy and legal fees	3,246	750
Legal Fees	333	371
	3,579	1,121
Total resources expended	252,507	221,559
<b>Net income</b>	19,932	40,781

This page does not form part of the statutory financial statements