

Charity registration number: 1026795

Northern Pre School

Annual Report and Financial Statements
for the Year Ended 31 August 2025

D V Marlow & Co Limited - Chartered Accountants
72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

Northern Pre School

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Northern Pre School

Reference and Administrative Details

Charity Registration Number	1026795
Principal Office	Richmond Rise Portchester Fareham Hampshire PO16 8DG
Independent Examiner	Jennifer Leonard D V Marlow & Co Limited - Chartered Accountants 72 West Street Portchester Fareham Hampshire PO16 9UN

Northern Pre School

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

Objectives and activities

Objects and aims

The objectives of the charity are to promote and advance the education of children between the ages of 2-5 years within a Pre-School environment.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Net incoming resources for the year amounted to £4,260 (2024 £57,094), which has been added to the total funds.

The staff have continued to work hard and have successfully prepared the older children for school. We feel extremely positive for the future and that the Pre-School numbers of children are growing steadily. The Pre-School has a very good reputation in the local area and parent confidence is strong; they are very happy to bring their children to our Pre-School. The feedback from parents is very positive. Last year we recruited a new Manager who has shown enthusiasm and commitment to making the Pre-School a positive and inviting place for young children to enjoy. She has made lots of changes which have enhanced the Pre-School and made it a very happy place. The fresh approach of all the staff has been very rewarding.

Financial review

The Trustees are very pleased with the progress that the Pre-School has made this year.

Employers NI contributions have made a big difference this year to the wage costs. We have however rewarded our staff with a well-deserved wage increase which has been on hold for some time while the Pre School recovered from the ongoing effects of Covid.

Some of the utility costs have escalated particularly Water and the Waste Water costs; these have made an impact on the monies spent this year.

The trustees have been very pro-active with fundraising which has enabled the Pre-School to purchase more outside equipment for the children to enjoy. The fundraising from last year was not spent until the beginning of this financial year and therefore came out of the profits from last year but is shown in this year's expenditure. We will endeavour to spend any fundraising in the coming year during the year it has been raised.

Plans for future periods

Aims and key objectives for future periods

We are seeing a steady increase in the number of children. This has been very successful. Things look very positive for the future of the Pre-School. We have continued to promote the good reputation of the Pre-School and are attracting new children through word of mouth and advertising.

Northern Pre School

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The Pre-School is a registered charity.

The Trustees have a policy of ensuring that the charity has sufficient reserves to continue to operate for a period of three months from the balance sheet date.

Recruitment and appointment of trustees

The Trustees:

Mrs Suzanna Roberts - Chair

Mr Rohit Gupta – Appointed 9th December 2024

Miss Emma King – Resigned 29th August 2025

Mrs Cara McFarlane – Appointed 17th January 2024

Mr Matthew Reader – Appointed 17th January 2024

Mrs Michelle Reader – Appointed 17th January 2024

The annual report was approved by the trustees of the charity on 11 December 2025 and signed on its behalf by:



.....
Mrs S Roberts
Trustee



.....
Mrs C McFarlane
Trustee

Northern Pre School

Independent Examiner's Report to the trustees of Northern Pre School

I report to the trustees on my examination of the accounts of Northern Pre School for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of Northern Pre School 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 Northern Pre School's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Northern Pre School 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 accounting 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.



Jennifer Leonard
Independent Examiner

72 West Street
Portchester
Fareham
Hampshire
PO16 9UN

11 December 2025

Northern Pre School

Statement of Financial Activities for the Year Ended 31 August 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities		<u>203,873</u>	<u>203,873</u>
Total income		<u>203,873</u>	<u>203,873</u>
Expenditure on:			
Charitable activities		<u>(199,613)</u>	<u>(199,613)</u>
Total expenditure		<u>(199,613)</u>	<u>(199,613)</u>
Net income		<u>4,260</u>	<u>4,260</u>
Net movement in funds		4,260	4,260
Reconciliation of funds			
Total funds brought forward		<u>97,649</u>	<u>97,649</u>
Total funds carried forward	12	<u>101,909</u>	<u>101,909</u>
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities		<u>223,552</u>	<u>223,552</u>
Total income		<u>223,552</u>	<u>223,552</u>
Expenditure on:			
Charitable activities		<u>(166,458)</u>	<u>(166,458)</u>
Total expenditure		<u>(166,458)</u>	<u>(166,458)</u>
Net income		<u>57,094</u>	<u>57,094</u>
Net movement in funds		57,094	57,094
Reconciliation of funds			
Total funds brought forward		<u>40,555</u>	<u>40,555</u>
Total funds carried forward	12	<u>97,649</u>	<u>97,649</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 12.

Northern Pre School
(Registration number: 1026795)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	2	2
Current assets			
Debtors	9	1,207	168
Cash at bank and in hand	10	<u>105,308</u>	<u>101,293</u>
		106,515	101,461
Creditors: Amounts falling due within one year	11	<u>(4,608)</u>	<u>(3,814)</u>
Net current assets		<u>101,907</u>	<u>97,647</u>
Net assets		<u>101,909</u>	<u>97,649</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>101,909</u>	<u>97,649</u>
Total funds	12	<u>101,909</u>	<u>97,649</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 11 December 2025 and signed on their behalf by:



.....
Mrs S Roberts
Trustee



.....
Mrs C McFarlane
Trustee

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northern Pre School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Expenditure

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible fixed assets

All fixed assets are originally recorded at cost.

Depreciation and amortisation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outside play area - Over 5 years

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

2 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Fees receivable	15,206	15,206
Milk refunds	330	330
Grants receivable	186,951	186,951
T shirts	67	67
Fundraising	1,319	1,319
	<u>203,873</u>	<u>203,873</u>
	Unrestricted funds General £	Total 2024 £
Fees receivable	25,833	25,833
Milk refunds	392	392
Grants receivable	196,072	196,072
T shirts	25	25
Fundraising	1,230	1,230
	<u>223,552</u>	<u>223,552</u>

3 Expenditure on raising funds and charitable activities

	Unrestricted funds General £	Total 2025 £
Pre school running activities	50,666	50,666
Staff costs	148,947	148,947
	<u>199,613</u>	<u>199,613</u>
	Unrestricted funds General £	Total 2024 £
Pre school running activities	44,701	44,701
Staff costs	121,757	121,757
	<u>166,458</u>	<u>166,458</u>

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	142,439	118,537
Social security costs	3,421	1,659
Pension costs	3,087	1,561
	<u>148,947</u>	<u>121,757</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average number of employees	<u>9</u>	<u>9</u>

6 Independent examiner's remuneration

Fees payable to the independent examiner for:

	2025 £	2024 £
Independent examination of financial statements	<u>1,200</u>	<u>1,080</u>

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 September 2024	<u>30,752</u>	<u>30,752</u>
At 31 August 2025	<u>30,752</u>	<u>30,752</u>
Depreciation		
At 1 September 2024	<u>30,750</u>	<u>30,750</u>
At 31 August 2025	<u>30,750</u>	<u>30,750</u>
Net book value		
At 31 August 2025	<u>2</u>	<u>2</u>
At 31 August 2024	<u>2</u>	<u>2</u>

9 Debtors

	2025 £	2024 £
Prepayments	<u>1,207</u>	<u>168</u>

10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>105,308</u>	<u>101,293</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,482	1,046
Other creditors	130	-
Accruals	<u>2,996</u>	<u>2,768</u>
	<u>4,608</u>	<u>3,814</u>

Northern Pre School

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

12 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General	97,649	203,873	(199,613)	101,909
	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	40,555	223,552	(166,458)	97,649

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2025 £
Tangible fixed assets	2	2
	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	2	2

Northern Pre School

Statement of Financial Activities by fund for the Year Ended 31 August 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Charitable activities	<u>203,873</u>	<u>223,552</u>
Total income	<u>203,873</u>	<u>223,552</u>
Expenditure on:		
Charitable activities	<u>(199,613)</u>	<u>(166,458)</u>
Total expenditure	<u>(199,613)</u>	<u>(166,458)</u>
Net income	<u>4,260</u>	<u>57,094</u>
Net movement in funds	4,260	57,094
Reconciliation of funds		
Total funds brought forward	<u>97,649</u>	<u>40,555</u>
Total funds carried forward	<u>101,909</u>	<u>97,649</u>

Northern Pre School

Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
<i>Charitable activities</i>		
Fees receivable	15,206	25,833
Milk refunds	330	392
Grants receivable	186,951	196,072
T shirts	67	25
Fundraising	1,319	1,230
	<u>203,873</u>	<u>223,552</u>
<i>Charitable activities</i>		
Rent	(11,343)	(12,690)
Training and equipment	(12,690)	(7,966)
Insurance	(1,962)	(1,473)
Repairs and maintenance	(5,111)	(4,406)
Telephone and wifi	(754)	(686)
Children's entertainment	(250)	(561)
Website maintenance and computer costs	(388)	(1,604)
Printing, postage and stationery	(148)	(146)
T shirts	(21)	(282)
Consumables	(1,152)	(1,068)
Subscriptions and licences	(733)	(533)
Equipment hire	(358)	(437)
Sundry expenses	(1,096)	(783)
Cleaning and waste disposal	(4,370)	(4,221)
Accountancy fees	(1,200)	(1,080)
Bank charges	(111)	(84)
Trip expenses	(427)	(42)
Light, heat and water	(6,635)	(5,183)
Sports and dance sessions	(1,605)	(1,024)
Photo costs	(312)	(432)
Wages and salaries	(142,439)	(118,537)
Staff NIC (Employers)	(3,421)	(1,659)
Staff pensions	(3,087)	(1,561)
	<u>(199,613)</u>	<u>(166,458)</u>

This page does not form part of the statutory financial statements.