Charity number: 1164768

STOREHOUSE COMMUNITY TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2026

STOREHOUSE COMMUNITY TRUST

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2026

Trustees	Michael John Smither (Treasurer) Gwyn Pritchard (Chair) Jennifer Ann Holman (Secretary) Ruth Sargent
Charity registered number	1164768
Principal office	Stonecroft Main Street Northampton NN7 4HS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2026

The Trustees present their annual report together with the financial statements of the STOREHOUSE COMMUNITY TRUST for the year 1 September 2025 to 31 August 2026. The Trust is responsible for Little Fishes Pre-School.

The Trust is responsible for Little Fishes Pre-School.

The new pre-school year began with Abigail Pearson as the Manager of the setting and Jessica Bentley as the Deputy Manager.

There were 7 members of staff at the start of the academic year, 5 full-time and two part-time.

The setting over the school year had 34 children attending. 4 children currently have EHCPs (Education and Health Care Plans) with attached funding and 1 child going through the EHCP process. A number of students completed their placement practice successfully at the setting during the year.

During the year the Manager and Deputy have attended provider managers' network meetings & SENDCO meetings termly. The Deputy attended monthly management support meetings and Speech and language support sessions. All staff attended online training in January with Early Years SEN for Sensory and Behaviour training to help widen knowledge and support for some of our more complex children. 2 staff members completed manual handling and hoist training in February. This is now legally required due to the lifting that must be done for our non-mobile children The Deputy Manager attended designated safeguarding lead training and additional training under children's trust on completing assessments called graded care profile.

One member of staff started Early Year's Teacher Training in September. As part of this training she has had to do placements at other settings. Students from Northampton University have been available to cover while she has been on placement. Other members of staff have received training from various sources, such as online Noodle courses, NIMP courses and the Stronger Practice Hub. 2 staff attended a WNC course on Sensory Processing.

The Manager and Deputy Manager continue to regularly attend the Providers Managers Network meetings and SENDCO's meetings

The music classes which started in September, on Friday mornings, have proven to be very popular and beneficial to the development of the children.

A successful Parents' Day was run on Wednesday the 10th of December and had 90% turn out and was very positive. The 17th of July the sports day was the final parent event of the school year with a high attendance. The morning was split into two sessions. There were the sports day races, a chance to celebrate and share with parents all that the children had achieved and to network.

End of year parent comments

‘We can’t thank you enough for the positive impact you’ve had on D throughout their stay at Little Fishes. We are so grateful for you hard work’ ‘Thank you so much!!,

You have all played such an important part in M early years we will always be grateful for all you have done. M has always come home happy, excited to share stories about their day, the games they played and all the fun they had had had with you. Thank you for helping them to grow in confidence and for making their nursery experience so special’

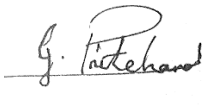
‘**Thank you for being my teacher and putting your time and effort into me. I have progressed so much with your help and so thankful for you’**

‘Thank you so much for supporting R for the past two years. They are sad to be leaving and that shows you guys have created safe and positive relationships with them. Again, thank you for all your hard work’

Thank you for all the support you gave L and helping us with everything we needed-they will not forget you.’

‘As our youngest A finishes their time at your nursery, we wanted to pause and pay sincere thanks to you. All our kids, I, H & A went to your nursery – thank you for building a place where all our children could feel safe and happy and for everything that you do to make it a welcoming place for all the children every single day.

‘Thank you for being my first teachers and for giving me such a happy, gentle start to my school life. I will always be grateful for the love and care I received at your nursery’



Gwyn Pritchard Chair

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2026

Structure, governance and management

a. Constitution

STOREHOUSE COMMUNITY TRUST is a registered charity, number 1164768, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 September 2026 and signed on their behalf by:



Michael John Smither (Treasurer)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2026

Independent Examiner's Report to the Trustees of STOREHOUSE COMMUNITY TRUST ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2026.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2026

Signed: Dated: 29 September 2026



Kolade Andrew Alli ACMA

The ARK Financial Management Consultancy Ltd

10 Gatcombe Gardens

West End, Hampshire

SO18 3NA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2026

	Note	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:				
Donations and legacies	2	**194,633**	**194,633**	*185,218*
Total income		**194,633**	**194,633**	*185,218*
Expenditure on:				
Charitable activities	3	**182,505**	**182,505**	*146,274*
Total expenditure		**182,505**	**182,505**	*146,274*
Net movement in funds		**12,128**	**12,128**	*38,944*
Reconciliation of funds:				
Total funds brought forward		**192,223**	**192,223**	*153,279*
Net movement in funds		**12,128**	**12,128**	*38,944*
Total funds carried forward		**204,351**	**204,351**	*192,223*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2026

	Note		2026 £		*2025 £*
Fixed assets					
Tangible assets	6		**473**		*631*
			473		*631*
Current assets					
Cash at bank and in hand		**204,478**		*192,192*	
		204,478		*192,192*	
Creditors: amounts falling due within one year	7	**(600)**		*(600)*	
Net current assets			**203,878**		*191,592*
Total assets less current liabilities			**204,351**		*192,223*
Net assets excluding pension asset			**204,351**		*192,223*
Total net assets			**204,351**		*192,223*
Charity funds					
Restricted funds	8		**-**		*-*
Unrestricted funds	8		**204,351**		*192,223*
Total funds			**204,351**		*192,223*

The financial statements were approved and authorised for issue by the Trustees on 29 September 2026 and signed on their behalf by:

Michael John Smither (Treasurer)



The notes on pages 9 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

STOREHOUSE COMMUNITY TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25%

1.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds	Total	Total
	General	2026	2025
	£	£	£
Parental Fees	10,610	10,610	13,120
West Northamptonshire County council funding	181,511	181,511	162,391
Bank interest receivable	2,507	2,507	2,707
Other Income	5	5	7,000
	194,633	194,633	185,218

3. Expenditure on charitable activities

	Unrestricted funds	Total	Total
	General	2026	2025
	£	£	£
Wages and salaries	123,344	123,344	103,036
HMRC	21,695	21,695	10,747
Staff pensions	6,296	6,296	4,533
Training	1,611	1,611	3,713
Rent	16,625	16,625	16,706
Consumables	1,851	1,851	1,705
Snacks	1,668	1,668	1,351
Office Costs	1,875	1,875	1,525
Bank Fees	60	60	60
Insurance	1,933	1,933	1,728
Depreciation of office equipment	158	158	210
Memberships	448	448	420
Cost of Uniform	611	611	0
Music Lessons	1,565	1,565	0
Waste Management	1,081	1,081	0
Payroll Costs	1,084	1,084	0
Independent examiner's fee	600	600	540
	182,505	182,505	146,274

4. Independent examiner's remuneration

	2026 £	*2025* *£*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**600**	*660*

5. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 31 August 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

6. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 September 2025	**1,995**
At 31 August 2026	**1,995**
Depreciation	
At 1 September 2025	**1,364**
Charge for the year	**158**
At 31 August 2026	**1,522**
Net book value	
At 31 August 2026	**473**
At 31 August 2025	*631*

7. Creditors: Amounts falling due within one year

	2026 £	*2025* *£*
Accruals and deferred income	**600**	*600*

8. Statement of funds

Statement of funds - current year

	Balance at 1 September 2025 £	Income £	Expenditure £	Balance at 31 August 2026 £
Unrestricted funds				
General Funds	**192,223**	**194,633**	**(182,505)**	**204,351**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2026

8. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2024 £	*Income* £	*Expenditure* £	*Balance at 31 August 2025* £
Unrestricted funds				
General Funds	*153,279*	*185,218*	*(146,274)*	*192,223*