REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2026

FOR

DOWNSIDE PRE-SCHOOL

DOWNSIDE PRE-SCHOOL

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FOR THE YEAR ENDED 5 APRIL 2026

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DOWNSIDE PRE-SCHOOL

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2026

TRUSTEES

Mrs C Washington	Treasurer
Mrs J Russell	
Mrs H Shaw	
Mr N Shaw	

REGISTERED OFFICE

Oakwood Avenue
Dunstable
Bedfordshire
LUG 4AS

REGISTERED CHARITY NUMBER

1191830

INDEPENDENT EXAMINER

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

The trustees present their report with the financial statements of the charity for the year ended 5 April 2026.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular by:

1 - promoting their care and safety
2 - promoting their education and promoting parental involvement
3 - promoting their health and wellbeing
4 - providing services to support them and their families and carers
5 - providing services to individuals holding membership of the CIO
6 - furthering the aims of the Early Years Alliance

Significant activities

The Pre-School provides education and care for children aged 2 - 5 years through a range of play based activities to support children's Language and Communications, Personal, Social, Emotional and physical development.

Staff are highly qualified, undertaking continuous professional development to ensure their knowledge and development are kept up to date.

We are open 5 days a week, term time only. During the year, we extended our opening hours to offer an earlier start from 7.30am. This was introduced to provide greater flexibility and support for parents and families within our community.

Our current Ofstead rating is Good, continuing on from our previous January 2024 rating.

Our premises are suitable for the age range of the children attending, with daily safety checks and appropriate risk assessments undertaken to help ensure the safety for children and adults. Resources are regularly reviewed and replenished to ensure they remain suitable and support children's learning and development.

During the year, further improvements were made to the Pre-School environment. The previously planned replacement flooring and blackout blinds were completed and CCTV was installed in October 2025 to further support the safety and security of the setting.

The Pre-School follows all legal requirements set out in the Early years foundation stage (EYFS) 2025 and policies and procedures are updated to reflect any changes in current statutory regulations.

Public benefit

The trustees have due regard to the guidance on public benefit published by the Charity Commission 2006 Act section 4.

Volunteers

Trustees appointed to the committee are volunteers and are appointed by at least one trustee at an AGM.

FINANCIAL REVIEW

Principal funding sources

During the year, in addition to fees, the Pre-School continued to receive local authority early years funding for eligible two, three and four year old children.

During the financial year, the Pre-School received £2,680.80 in Early Years Expansion Grant (EYEG) fun. This funding was provided to eligible early years settings to support costs associated with the expansion of funded early education and childcare.

The Pre-School also received £938.00 through the Disability Access Fund (DAF), which provides additional funding to early years providers supporting eligible disabled children in receipt of Disability Living Allowance.

We were also grateful to receive sponsorship of £159.98 from Irmak Lounge towards the purchase of Kindles for the Pre-School. The Kindles support staff in recording children's observations and photographs as part of their learning and development records.

The replacement flooring, for which a £10,000 grant had been secured during the previous financial year, was completed during 2025/26.

FINANCIAL REVIEW

Reserves policy

The Trustees maintain a formal Reserves Policy. The purpose of the reserves is to provide financial protection against unexpected shortfalls in income, unforeseen increases in essential costs, one off emergency needs, potential staff redundancy costs and if necessary, to support an orderly wind down should the charity no longer be financially sustainable.

At the end of the financial year, the charity's funds were:

Unrestricted Reserve	£68,458
Designated Reserve	£34,393
Total Unrestricted and Designated Reserves	£102,851
Restricted Reserve	£3,760
Total Reserves	£106,611

The restricted reserves of £3,759.57 is remaining from funds previously reallocated from the fencing grant. These funds are planned to be used to continue enhancing the children's environment and learning facilities, including the provision of a new book corner and toy storage unit.

The Pre-School continues to be mindful of the unresolved position regarding the lease of its premises. Despite previous attempts to engage with the local authority regarding renewal of the lease and potential rental arrangements, no further agreement or request for rent has been received.

The Pre-School continues to meet the cost of utilities associated with its use of the premises. In June 2025, the Business Manager and Pre-School Manager introduced a contingency provision of £1,428 per term to be set aside towards potential future rental costs. This is intended to ensure that funds are available should the local authority make contact and a rental arrangement subsequently become payable.

The cash balances held in the Pre-School's bank accounts as at 5 April 2026 were:

Reserves account	£38,513
Main account	£45.456
Total cash held	£83,609

These funds provide important financial protection, helping the Pre-School to manage potential operational challenges, including unexpected expenditure, staffing requirements, possible future premises costs and delays in funding payments, while continuing to invest appropriately in the provision for children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Downside Pre-School CIO is a Charitable Incorporated Organisation in England and Wales, charity registration number 1191830, which follows the Early Years Alliance Model Constitution for Pre-schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees and governance

The Annual General Meeting was held in November 2025. The meeting included presentation and review of the annual and financial reports, the re election of trustees, consideration of the Pre-School's plans and priorities for the coming year and discussion of fundraising activities.

Trustees continued to oversee the governance and financial management of the charity throughout the year, supporting the management team and considering the ongoing needs and future priorities of the Pre-School.

Awards and achievements

In June 2025, Downside Pre-School achieved the My Smile Award, a nationally recognised NHS initiative supporting and celebrating oral health promotion within early years settings.

The award recognises the Pre-School's commitment to helping children and families develop positive oral health habits from an early age and reflects our wider approach to supporting children's health and wellbeing.

Staffing and enrolment

At the end of the financial year, the Pre-School had 12 staff members and 58 children on roll. During the latter part of the financial year, two additional members of staff were employed in response to increased demand of the number of children attending the setting and a lunchtime supervisor, helping out with busy lunchtimes.

As the Pre-School remained particularly busy, additional staffing support was required for the final term. With a number of children due to leave in July 2026 to move on to lower school, it was considered more appropriate to use supply staff from an agency to provide the additional short-term support rather than recruit further permanent members of staff.

The Pre-School was in a strong financial position during 2025/26, which enabled additional funds to be allocated towards supply staffing while maintaining appropriate reserves and financial stability.

Fundraising activities

Fundraising activities continued throughout the year to support the Pre-School and raise funds towards our planned whole Pre-School trip to Whipsnade Zoo.

Activities included a cake sale, participation in the Dunstable and District Community Lottery and Easyfundraising, Name the Elf and an Easter Egg Hunt.

A PJ Day and Teddy Bears Picnic was also held, with the funds raised being shared equally between Children in Need and the Pre-School's fundraising towards the Whipsnade Zoo trip.

We are grateful to our families and the wider community for their continued support of our fundraising activities.

Plans for the future

Whipsnade Zoo trip: Continue fundraising and preparations for the planned whole Pre-School trip to Whipsnade Zoo in July 26, providing an enjoyable and enriching experience for the children.

Fundraising: Continue to develop fundraising opportunities involving families and the wider community to support activities, resources and experiences for the children.

Premises and financial planning: Continue to monitor the unresolved position regarding the lease of the Pre-School premises and maintain appropriate contingency funds towards potential future rental costs.

Pre-School environment: Continue to review and invest in the Pre-School environment,equipment and resources to ensure they remain safe, suitable and supportive of children's learning and development.

Support for families: Continue to review the needs of families using the Pre-School, including the extended early opening arrangements introduced to provide greater flexibility for our parents.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Mrs H Shaw - Trustee

Independent examiner's report to the trustees of Downside Pre-School Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 5 April 2024.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

I have complete 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 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.

Mr Christopher Trevor
The Institute of Chartered Accountants in England and Wales

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date: 4 Nov 2024

DOWNSIDE PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2026

	Notes	Unrestricted fund £	Restricted funds £	**2026 Total funds £**	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**257,295**	-	**257,295**	225,420
Other trading activities	2	**891**	-	**891**	-
Investment income	3	**488**	-	**488**	569
Total		**258,674**	-	**258,674**	225,989
EXPENDITURE ON					
Charitable activities					
Pres-school		**226,609**	**11,563**	**238,172**	201,349
NET INCOME/(EXPENDITURE)		**32,065**	**(11,563)**	**20,502**	24,640
RECONCILIATION OF FUNDS					
Total funds brought forward		**70,786**	**15,323**	**86,109**	61,469
TOTAL FUNDS CARRIED FORWARD		**102,851**	**3,760**	**106,611**	86,109

The notes form part of these financial statements

DOWNSIDE PRE-SCHOOL

BALANCE SHEET
5 APRIL 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
CURRENT ASSETS					
Debtors	7	**27,149**	**-**	**27,149**	17,535
Cash at bank		**79,849**	**3,760**	**83,609**	73,379
		106,998	**3,760**	**110,758**	90,914
CREDITORS					
Amounts falling due within one year	8	**(4,147)**	**-**	**(4,147)**	(4,805)
NET CURRENT ASSETS		**102,851**	**3,760**	**106,611**	86,109
TOTAL ASSETS LESS CURRENT LIABILITIES		**102,851**	**3,760**	**106,611**	86,109
NET ASSETS		**102,851**	**3,760**	**106,611**	86,109
FUNDS	9				
Unrestricted funds				**102,851**	70,786
Restricted funds				**3,760**	15,323
TOTAL FUNDS				**106,611**	86,109

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 NOVEMBER 26 and were signed on its behalf by:

C Washington - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The charity constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 corporation 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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	891	-

continued...

3. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	488	569

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2026 nor for the year ended 5 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2026 nor for the year ended 5 April 2025.

5. STAFF COSTS

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

	2026	2025
Early years educators	10	9

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	215,420	10,000	225,420
Investment income	569	-	569
Total	215,989	10,000	225,989
EXPENDITURE ON			
Charitable activities			
Pres-school	198,795	2,554	201,349
NET INCOME	17,194	7,446	24,640
RECONCILIATION OF FUNDS			
Total funds brought forward	53,592	7,877	61,469
TOTAL FUNDS CARRIED FORWARD	70,786	15,323	86,109

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Prepayments and accrued income	27,149	17,535

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Accruals and deferred income	4,147	4,805

There were no secured creditors, either during the year or at the yearend. Nor was there any guarantees given in the year.

9. MOVEMENT IN FUNDS

	At 6/4/25	Net movement in funds	At 5/4/26
	£	£	£
Unrestricted funds			
General fund	70,786	32,065	102,851
Restricted funds			
Fencing	5,323	(1,563)	3,760
Flooring	10,000	(10,000)	-
	15,323	(11,563)	3,760
TOTAL FUNDS	86,109	20,502	106,611

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	258,674	(226,609)	32,065
Restricted funds			
Fencing	-	(1,563)	(1,563)
Flooring	-	(10,000)	(10,000)
	-	(11,563)	(11,563)
TOTAL FUNDS	258,674	(238,172)	20,502

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/24	Net movement in funds	At 5/4/25
	£	£	£
Unrestricted fund	53,592	17,194	70,786
Restricted funds			
Fencing	7,877	(2,554)	5,323
Flooring	-	10,000	10,000
	7,877	7,446	15,323
TOTAL FUNDS	61,469	24,640	86,109

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	215,989	(198,795)	17,194
Restricted funds			
Fencing	-	(2,554)	(2,554)
Flooring	10,000	-	10,000
	10,000	(2,554)	7,446
TOTAL FUNDS	225,989	(201,349)	24,640

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

	At 6/4/24	Net movement in funds	At 5/4/26
	£	£	£
Unrestricted fund	53,592	49,259	102,851
Restricted funds			
Fencing	7,877	(4,117)	3,760
TOTAL FUNDS	61,469	45,142	106,611

continued...

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	474,663	(425,404)	49,259
Restricted funds			
Fencing	-	(4,117)	(4,117)
Flooring	10,000	(10,000)	-
	10,000	(14,117)	(4,117)
TOTAL FUNDS	484,663	(439,521)	45,142

10. RELATED PARTY DISCLOSURES

During the year the charity's treasurer, Mrs C Washington,,was paid a total of £1,347 (2025: £3,917 for her administration services and reimbursed £334 (2025: £550) for travelling and accommodation charges to perform this function.

She receives no payment nor is paid an enhanced rate due to her position as a trustee.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**160**	-
Grants	**245,214**	210,875
Fees	**11,921**	14,545
	257,295	225,420
Other trading activities		
Fundraising events	**891**	-
Investment income		
Deposit account interest	**488**	569
Total incoming resources	**258,674**	225,989
EXPENDITURE		
Charitable activities		
Wages	**176,079**	150,443
Social security	**8,309**	8,589
Pensions	**3,233**	2,775
Educational Resources	**2,410**	4,493
Classroom refreshments	**1,486**	1,537
Ofsted fees	**35**	35
Staff training	**335**	185
Staff uniform	**492**	242
DBS checks	**940**	333
Staff welfare	**635**	310
Staff supply cover	**6,222**	4,661
	200,176	173,603
Support costs		
Management		
Premises costs	**2,961**	5,445
Office costs	**2,185**	1,642
Administration expenses	**7,089**	4,691
Communications	**1,527**	962
Maintenance and repairs	**13,034**	3,056
Cleaning	**6,801**	7,198
Advertising	**30**	90
Travel and subsistence	**132**	1,028
Licences and subscriptions	**998**	795
Carried forward	**34,757**	24,907

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2026

	2026	2025
	£	£
Management		
Brought forward	**34,757**	24,907
Early Years Alliance membership	**1,997**	1,585
	36,754	26,492
Finance		
Bank charges	**102**	114
Governance costs		
Accountancy	**1,140**	1,140
Total resources expended	**238,172**	201,349
Net income	**20,502**	24,640

This page does not form part of the statutory financial statements