Independent examiner's report to the trustees of Woodham Mortimer Preschool Charitable Incorporated Organisation ("the CIO")

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

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 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 the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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.



……..

Daniel Gardner FCCA

Barnes Clark Accountants Ltd, Victoria House, 88 The Causeway, Maldon CM9 4LL

Date: 5 November 2026

Woodham Mortimer AGM Report 2026

Welcome and Introductions

Welcome everyone and thank you for attending the meeting and showing your support for the preschool. For those of you who may not know me my name is Amy Horton, trustee. I am a mum to three children. Both of my girls are now in primary school, my son Louie is in his last year at the preschool. I will be stepping down as trustee after 4 years.

As always support from parents and carers is greatly appreciated by the committee and the staff and is essential for the success and continuation of the preschool.

Our Practice Manager, Liane Johnston, Deputy manager, Nikki Mercer and other members of staff that are present will be seen on the attendance report to follow.

The existing committee members consist of as myself and:

Jemma Bennett – trustee
Laura Edward's – trustee
Joanne Lampard – trustee
Stephanie Rugg – Committee member

Since our last AGM the following have now joined the committee:

Ronnie Roberts - Committee
Alex Worsell – Trustee
Amy Barrett – Trustee
Elizabeth Berner – joining committee

The following members have now left:

Sophie Andrews
Ruth Ainscough

Helpers:
Lisa Ford
Hayley Roberston
Jasmine Daly
Zoe Baker

Staff & Committee Attendees:
Liane Johnston – Manager
Amy Horton – Trustee
Jemma Bennett – Trustee
Julia Moore
Alison Herridge
Sarah Varney
Emma Manley

Chloe Gentry

Staff & Committee Apologies:
Nikki Mercer – Deputy Manager
Laura Edwards – Trustee
Caroline Tozer
Michelle Loveland
Lisa Ford
Hayley Robertson

Annual General Meeting Report

Chair's Annual Report

Well, my final year as Chair — and what another year it has been!

It has been fantastic to see the preschool continue to go from strength to strength. We have successfully turned our finances around, secured some exciting grant funding, increased our numbers, and received a glowing report from Ofsted. All of this is a real testament to the hard work, commitment and dedication of everyone involved with the preschool.

Financial Turnaround

We have continued to make good progress financially, and it has been particularly lovely to see an increase in the number of children attending the preschool.

This is down to everyone's hard work and commitment to supporting the long-term future of the preschool. Whilst our financial position is now much more positive, it remains important that we continue to balance the books carefully and maintain the strong foundations we have worked so hard to establish.

Compliance and Ofsted

A huge well done to everyone following our recent positive Ofsted inspection.

It is always daunting when that phone call comes through, but everyone remained professional and confident and did a fantastic job of showcasing everything the preschool has to offer.

As always, I would encourage all committee members to ensure that their relevant DBS checks and EY2 certificates remain up to date. Good governance and compliance are essential to maintaining the strong position we are now in.

Fundraising

One of the main aims of the Preschool Committee is to raise funds to support the children and enhance the preschool environment, and I would like to thank both the committee and preschool staff for all their efforts over the past year.

We have had a fantastic year, raising **£4,024.00** through our fundraising activities. In addition, we successfully secured **£3,855.80 for the sensory corner** and a **£500 Tesco grant for the outside learning space**.

In a typical year, we would aim to raise somewhere between £2,000 and £3,000, so this year's achievement is particularly impressive.

The bulk of our fundraising came through the Christmas raffle, Bunnython, 100 Club and summer raffle. Unfortunately, our summer fete had to be cancelled due to extreme weather, but we still managed to raise significant funds through preschool photographs, the Christmas Sip and Paint evening and the Christmas party.

These funds have allowed us to purchase new home-corner equipment, install a new fence and give the preschool a much-needed general freshen-up. It is lovely to see the money raised directly benefiting the children and their environment.

Looking Ahead

As we look towards the year ahead, we do so with renewed confidence and optimism.

One of the key priorities for the coming year will be continuing to advertise the preschool and raise our profile within the local community, with the aim of increasing the number of children enrolled.

Competition is increasing, with more childcare settings opening locally, so it is important that we continue to promote what makes our preschool special and ensure that we remain an attractive choice for local families.

I am confident that, with the commitment and enthusiasm of the committee and staff, the preschool is in a very strong position to meet that challenge.

Stepping Down as Chair

I have been a member of the committee for five years and a Trustee for four. It has certainly been a wild ride — and one that I will look back on with a huge amount of pride.

I absolutely could not have done it without Jemma’s support. There are so many things I want to thank her for, but in particular I want to recognise everything she has done to help move the preschool forward: changing the legal structure to a CIO, stabilising the finances, finding a new manager and, perhaps most importantly, keeping me sane along the way!

Another thank you to the volunteers and committee for giving up your time and support. It is always appreciated.

I also want to give a huge thank you **to** Liane and Nikki**,** who have worked incredibly hard in their management roles and have been such an important part of the preschool's progress.

Liane, in particular, deserves special recognition for the work she has done as our SEN warrior**.** She has worked tirelessly to advocate for children with additional needs, making sure that they receive the support and opportunities they deserve. She has also put considerable effort into identifying and securing funding to help support those children within the preschool.

This is something that is particularly close to my heart, both personally and professionally, ensuring that every child is given the opportunity to thrive.

And Nikki, thank you for your continued dedication to the preschool. Your commitment, hard work and willingness to go above and beyond have made such a difference. Management is not always an easy job, and I know how much time, energy and thought goes into keeping everything running, supporting the staff and, ultimately, making sure the children have the best possible experience.

I also want to say a heartfelt thank you to all the ladies for your support, hard work and, most importantly, your trust over the years. You are the backbone of the preschool.

There have been times when we have had to make difficult decisions. They haven't always been easy, but I think we can all agree that those decisions have helped us reach the stable and optimistic position we find ourselves in today.

I certainly won't be disappearing completely — you won't be getting rid of me that easily! Louie still has his final year at the preschool, and I am more than happy to remain involved with the committee and help wherever I can.

However, with other commitments taking up more of my time, I feel that now is the right time for my role as a Trustee to come to an end.

I am incredibly proud to be stepping down at a time when the preschool is in the best shape it has been for some time. We have stronger finances, exciting projects underway, a positive Ofsted report and, most importantly, a really positive future ahead of us.

I am sure that Jo, Amy and Alex will make a fantastic team, and I have every confidence that they will continue to take the preschool forward.

It has been an absolute privilege to serve as Chair and Trustee, and I want to finish by simply saying thank you — for your support, your trust, your hard work and for making the last five years such a memorable experience.

I am proud of what we have achieved together, and I am excited to see what comes next for the preschool.

Treasurer's Report

Financial Year Ended 31 August 2026

1. Overview of the Year

The financial year ended 31 August 2026 has been a particularly positive year for the Preschool, both financially and operationally.

The Trustees have continued to maintain careful oversight of the Preschool's financial position, with a focus on ensuring that expenditure is appropriately managed, income is maximised and sufficient funds are available to support the continued delivery of high-quality provision to the children.

The Preschool has made significant progress in strengthening its financial position during the year. This has enabled the Trustees to establish a dedicated reserve account and begin building a financial safety net for the future. The improved financial position provides greater resilience and gives the Preschool a stronger foundation from which to continue developing its services.

The year has also seen positive developments more generally, including a successful Ofsted inspection, continued strong numbers on roll and improvements to the Preschool environment and resources.

2. Financial Summary for the Year

The financial results for the year ended 31 August 2026 demonstrate a significant improvement in the Preschool's financial position.

- Total income: £215,620.12
- Total expenditure: £156,444.62
- Net surplus for the year: £59,175.50

The Trustees consider the net surplus of £59,175.50 to be an excellent financial result for the Preschool. It has enabled the charity to strengthen its financial position and, importantly, establish reserves which provide greater protection against unexpected expenditure and fluctuations in income.

Cash balances at 31 August 2026

At the year end, the Preschool held the following cash balances:

- Current account: £63,371.75
- Reserve account: £40,000.00
- Petty cash: £72.27

Total cash held: £103,444.02

The Preschool therefore enters the new financial year with a substantially stronger cash position and a considerably improved level of financial security.

3. Reserves and Financial Position

The Trustees recognise the importance of maintaining an appropriate level of unrestricted reserves to enable the Preschool to meet its financial commitments and continue providing its charitable services in the event of unforeseen circumstances, fluctuations in income or unexpected expenditure.

During the year, the Trustees established a dedicated reserve account and transferred £40,000 into that account. This represents an important step in strengthening the Preschool's financial resilience and provides a financial safety net which was not previously available to the same extent.

The Trustees' reserves policy is to maintain sufficient unrestricted funds to enable the Preschool to meet its foreseeable liabilities and essential operating costs, whilst also providing a reasonable contingency against unforeseen expenditure, temporary reductions in income and other financial risks. The level of reserves will be reviewed regularly by the Trustees and considered alongside the Preschool's anticipated income, expenditure, staffing commitments, occupancy levels and future financial requirements.

The Trustees recognise that reserves should be maintained at a level which is appropriate to the circumstances and risks of the Preschool and should not be accumulated without proper justification. The intention is therefore to continue rebuilding and maintaining reserves at a prudent level which supports the Preschool's ongoing charitable activities and financial sustainability.

4. Principal Risks and Uncertainties

The Trustees recognise that the Preschool continues to operate in an environment where costs and income can fluctuate.

The principal financial risks identified include:

- increases in staffing and employment costs;
- increases in utility and other operating costs;
- changes in occupancy and the number of children attending the Preschool;
- changes to government funding arrangements;
- unexpected expenditure relating to premises, equipment or resources;
- reliance on external funding streams for specific areas of provision; and
- the potential impact of wider economic pressures on families and the affordability of fees.

The Trustees seek to manage these risks through regular financial monitoring, budgeting, review of income and expenditure, appropriate control of expenditure and the maintenance of reserves.

The establishment of the reserve account during the year significantly strengthens the Preschool's ability to respond to unexpected financial pressures without adversely affecting its ability to provide services to the children.

The Trustees will continue to review the major risks facing the Preschool and ensure that appropriate financial and operational controls remain in place.

5. Public Benefit

The Preschool continues to operate for the public benefit by providing early years education, care and support to children within the local community.

The Trustees have regard to the Charity Commission's public benefit guidance when reviewing the Preschool's activities and financial position. The Preschool seeks to ensure that its resources are used effectively to support the children who attend and that financial decisions are made with the continued delivery of its charitable purposes in mind.

The improved financial position achieved during the year has enabled the Preschool to strengthen its resources whilst maintaining its focus on providing a safe, stimulating and supportive environment for the children.

6. Funding for Children with Additional Needs

The Preschool has continued to place significant importance on ensuring that children with additional needs receive the appropriate support and resources required to enable them to participate fully in the Preschool environment.

Particular recognition should be given to Liane, who has worked extremely hard to secure additional SENIF funding for eligible children.

During the financial year, the Preschool received £20,244.37 in SENIF funding. This funding has been used to support the additional costs associated with children with additional needs, including staffing costs where one-to-one support is required and the provision of appropriate additional resources.

Securing this funding has been particularly valuable to the Preschool. It has enabled the setting to provide appropriate support to children who require additional assistance whilst ensuring that the associated costs can be met without placing an unnecessary financial burden on the Preschool's general operating budget.

The Trustees would like to recognise and thank Liane for her continued work in identifying and securing this funding and for her commitment to ensuring that the needs of individual children remain at the forefront of the Preschool's provision.

7. Grants

The Trustees are grateful for the additional grants, which have enabled the Preschool to improve its facilities and provide additional resources for the children.

Particular thanks are due to Amy, Chair of the Trustees, for her work in securing grant funding from Essex County Council towards the development of the Preschool's sensory corner. This has provided an excellent additional resource for the children and represents a valuable improvement to the Preschool environment.

The Preschool also successfully secured £500 through the Tesco Blue Token scheme, which is being used towards the development of the outside classroom area.

The Trustees will continue to explore opportunities for external funding and grant applications where these can provide additional resources or improvements without placing pressure on the Preschool's core finances.

8. Looking Ahead

Although the Preschool enters the new financial year in a significantly stronger financial position, the Trustees recognise the need for continued financial prudence.

The cost of utilities, staffing, supplies, resources and other operational expenses continues to increase, and these pressures will need to be carefully monitored.

The Trustees will continue to review the Preschool's financial performance against its budget, with particular attention being paid to staffing levels, occupancy, funding income and rising operational costs.

The Trustees will also consider whether the current fee structure remains appropriate and sustainable, ensuring that fees remain as affordable as reasonably possible for families whilst also providing the Preschool with sufficient income to meet its operating costs and maintain the quality of its provision.

The Preschool will continue to seek opportunities to secure additional grant funding and other sources of income to support future improvements and the development of its services.

9. Financial Recommendations

The following financial priorities are recommended for the forthcoming year:

a) Continue to rebuild and maintain the Preschool's reserves to provide financial resilience and support future improvements and unexpected expenditure.

b) Continue to explore grant and funding opportunities, particularly where additional funding can support children with additional needs, resources, equipment and improvements to the Preschool environment.

c) Review the Preschool's fee structure during 2026/27, balancing affordability for families with the need to ensure the long-term financial sustainability of the Preschool.

d) Maintain careful financial oversight, particularly in relation to staffing levels, occupancy, funding income and rising operational costs.

e) Continue regular monitoring of cash flow and reserves to ensure that the Preschool remains able to meet its liabilities and maintain the delivery of its charitable activities.

10. Independent Review

The financial statements for the period ended 31 August 2026 were independently reviewed by Dan Gardner of Barnes Clark Accountants.

The independent review confirmed that no material matters have come to light which would suggest that the financial records are not maintained in accordance with the applicable accounting standards for not-for-profit organisations.

11. Treasurer's Closing Statement

As I come to the end of my term as Treasurer and step down from the role, I would like to record my thanks to all of the staff and Trustees for their support and hard work during my time in the role.

When I took over responsibility for the Preschool's finances, the financial position was extremely challenging. Turning that position around has required careful financial management, difficult decisions and a considerable amount of work, but I am extremely proud of what has been achieved.

It is particularly pleasing to be able to step down knowing that the Preschool now has a much stronger financial foundation, a dedicated reserve account and a level of financial security which has not been available for a considerable period of time.

I would like to give particular thanks to the staff for their patience and understanding throughout the changes to financial processes and for always keeping the best interests of the Preschool and its children at heart. I would also like to thank Amy for her continued work in securing grant funding and supporting improvements to the Preschool and the organisation of fundraising events.

I am very proud of the progress made during the year. The successful Ofsted inspection, improvements to the Preschool environment, strong numbers on roll and, importantly, the significant improvement in the financial position all demonstrate how far the Preschool has come.

I am confident that the Preschool is now in a strong position to move forward. I will be leaving the financial oversight in the capable hands of Jo, with appropriate arrangements being put in place to give the Preschool greater control over its day-to-day financial processes whilst retaining appropriate Trustee oversight and governance.

Although I will be stepping away from the role, I am genuinely delighted to be handing over the reins at a time when the Preschool is in what I believe to be its strongest financial position for many years. To have played a part in achieving that is something I am extremely proud of.

I wish all of the staff, Trustees and, most importantly, the children every success for the future.

Managers report Autumn 2026

During the past year there have been many improvements made to the preschool.
We identified where we needed staff continuous professional development (CPD) which resulted in Liane training to become a Thrive licensed practitioner and carry that training to all staff in setting. Thrive is a behaviour support tool for all children should they need support with personal, social & emotional development and behaviour through early identification.
We also invested in the Wellcomm toolkit to support speech, language and communication further to the children that need it.
During summer break the preschool has been modernised to keep up with the times. It has been freshly painted and looks much more inviting. We have invested in new resources for all areas of learning.
Our sensory den is now complete and the children are enjoying it.
Our numbers are up and secure and we are still receiving requests for show around visits.
Our register is now at full capacity every Wednesday up to summer 2027.
This has meant staff hours didn't need to be reduced this September which is fantastic.
Securing SEN funding is helping us to support those children with SEN and offer them a strong inclusive environment to progress. Thus also enabling the preschool to provide resources accessible to all children including those with SEND.
We had our ofsted inspection on Wednesday 23rd September. Our grading is of a good standard across the 7 areas with safeguarding being met and a strong standard being reached for Inclusion, Behaviour, attitudes and establishing routines and children's welfare and wellbeing. Expected standard in Management & leadership, Curriculum & teaching and Achievement.
This is an amazing result for the setting and the team should be very proud.
Liane Johnston

Preschool manager & SENCO

Election of Committee 2026 to 2027

We are a registered charity and as such we must have a full functioning committee in order for the pre-school to continue. At present, the following positions on the committee are as follows:

	Amy Horton	Stepping down as Trustee
	Jemma Bennett	Stepping down as Trustee
	Laura Edwards	Stepping down as Trustee
	Joanne Lampard	Remaining as Trustee
	Alex Worsell	Joining as Trustee
	Amy Barrett	Joining as Trustee
Committee members	Ruth Ainscough	Stepping down
	Sophie Andrews	Stepping down
	Stephanie Rugg	Committee member
	Ronnie Roberts	Committee member

As a registered charity, the running of the preschool depends greatly on fundraising. As well as the three compulsory trustee positions, it is imperative that we have a team of committee members dedicated to fundraising etc.

Election of Officers

I shall now nominate the volunteers for the compulsory trustee roles and then ask for one of you to second them into the position. The motion will then be carried and the person duly elected for the next year.

Amy Horton will remain as Trustee and nominated individual until Amy Barrett's DBS and EY2 forms have been completed and come back. Amy Barrett will then become the nominated individual.

Trustee	Joanne Lampard	**Nominated by**	Amy Horton	**Seconded by**	Jemma Bennett
Trustee	Amy Barrett	**Nominated by**	Joanne Lampard	**Seconded by**	Jemma Bennett
Trustee		**Nominated by**		**Seconded by**	

The following named individuals will become Trustees once all DBS checks and EY2 forms have been completed and come back. Until then they will remain without Trustee responsibilities and voting rights.

Trustee	Alex Worsell	**Nominated by**	Amy Horton	**Second by**	Joanne Lampard

Date of next AGM: TBC

Date of next committee meeting: TBC

Meeting closed at:

Please note that no other business may be introduced. Items for the committee's consideration at its next meeting may be referred to the Secretary.

WOODHAM MORTIMER PRESCHOOL
REGISTERED CHARITY NUMBER 1208900
RECEIPTS AND PAYMENTS FOR THE PERIOD AS AT 31 AUGUST 2026

	Notes	Year Ended 31 August 2026 £	Period to 31 August 2025 £
Income			
Funding		168,259.61	75,331.40
DAF		1,876.00	-
SENIF		20,244.37	-
Fees		14,731.00	6,872.20
Grants		4,355.80	-
Products		96.50	149.00
Fundraising & Donations		3,974.00	2,268.32
Deposit		335.37	120.02
Interest		-	17.06
Business Rates Refund		1,967.13	-
Total Income		**215,839.78**	**84,758.00**
Less Operating Expenses			
Grant Expenditure		4,066.01	-
100 Club Winners		500.00	300.00
Accounting, Bookeeping & Payroll		2,566.32	1,055.21
Art & Craft Consumables		45.70	86.58
Bank charges		-	20.63
Furniture & Equipment		794.13	2,814.10
Fundraising & Expenses		197.27	108.38
Health, Hygiene & Cleaning		618.12	427.72
Insurance, ICO & Ofsted		1,496.34	915.79
Legal Fees		-	1,080.00
Misc		-	40.00
Phone & Broadband		694.76	338.51
Postage, Printing & Stationary		571.41	316.52
Recruitment		-	358.28
Rent & Rates		23,727.95	12,755.22
Repairs & Maintenance		8,801.12	569.78
Snacks & Food		955.20	470.97
Staff & Child Welfare		138.25	-
Subscriptions		1,245.53	304.43
Toys, Books & Resources		2,272.84	1,189.83
Training & DBS		2,585.70	309.37
Utilities		-	-
Uniform		235.62	116.71
Wages & Pensions		105,010.27	54,059.07
Website & Advertising		69.47	-
Total Operating Expenses		**156,592.01**	**77,637.10**
Surplus/Deficit		**59,247.77**	**7,120.90**
Cash balances b/f	3	44,196.25	37,075.35
Balances c/f		**103,444.02**	**44,196.25**

WOODHAM MORTIMER PRESCHOOL
REGISTERED CHARITY NUMBER 1208900
STATEMENT OF ASSETS AND LIABILITIES FOR AT 31 AUGUST 2026

	Notes	31 August 2026 £
RESERVES		
Balance b/f	3	44,196.25
Excess income over expenditure		59,247.77
		103,444.02
CASH FUNDS		
Current Account		63,371.75
Petty Cash		72.27
Reserve Account		40,000.00
		103,444.02
LIABILITIES		
Independent Review	4	810.00
PAYE/NI		-
Pensions		-
		810.00
FUNDS OF THE CHARITY		
Restricted funds		289.79
Unrestricted funds		103,154.23
		103,444.02

The Trustees acknowledge their responsibilities for complying with the requi
respect to accounting records and preparation of financial statements.
The financial statements were approved by the Trustees and signed on their

J Bennett - Treasurer
Date

	31 August 2025 £
	37,075.35
	7,120.90
	44,196.25
	44,152.06
	44.19
	-
	44,196.25
	780.00
	(114.20)
	114.21
	780.01
	-
	44,196.25
	44,196.25

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ODHAM MORTIMER PRESCHOOL
ISTERED CHARITY NUMBER 1208900
'ES TO THE ACCOUNTS

ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the receipts and payments basis.

Income

All income is included at the time of receipt

Expenses

All expenditure is accounted for at the time of payment

EQUIPMENT

All equipment purchased by the charity is included under these headings as an expense. No items have been capitalised

BALANCE BROUGHT FORWARD

Balance brought forward from 31 August 2025

INDEPENDENT REVIEW

£810 due for Independent Examination costs for the 2025-2026 financial year.