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FRITTENDEN PRE-SCHOOL (Charity No 293634)

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees submit their annual report and financial statements of Frittenden Preschool ("the charity") for the year ended 31 December 2025. The trustees confirm that the annual report and financial statement of the charity comply with current statutory requirements, the requirements of the charity's governing document, and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued 2019.

Structure, Governance and Management

Charitable Objectives

The charity's objectives are to establish and run a Preschool to advance the education of Preschool children.

Trustees

The charity is governed by a board of five trustees who are officers of the committee, in addition to three property trustees. The Preschool is operated with the support of a committee and staff.

The current trustees are:

- Mrs Claire Deaves (Resigned 1st October 2025)
- Mr Ian Jobson
- Mrs Sarah Pemble
- Mrs Anna-Maria Hosford
- Mrs Joanna Beech
- Mrs Emily Smith (appointed 16th July 2026)

Constitution

The charity is governed under a Constitution (PPA PLAYGROUP MODEL CONSTITUTION ADOPTED 1991 AS AMENDED BY SCHEME DATED 01 MAY 2018).

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Organisational Structure and Decision Making

The day-to-day management of the charity is under the control of a management committee. The management committee is required to obtain prior approval from the Property Trustees for all non-operational and capital expenditure in excess of £2,000.

Risk Management

The management committee has undertaken a risk assessment of all activities organised by the Preschool in furtherance of its objectives and of the Preschool facilities. This is reviewed annually. The Property Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and Activities

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)".

The objective of the charity is to advance the development and education of children and promote an environment which is safe, happy, and conducive to individual and group play. It aims to prepare children for the discipline and routine of school. The Preschool has now been established for 38 years and has a full complement of staff, including a Preschool Manager and Deputy Manager.

The charity aims to serve the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged to care for and respect not only themselves but also others and their environment.

The Preschool aims to:

- Increase personal confidence and self-esteem
- Develop concentration, communication and listening skills
- Broaden children's range of experiences and deepen their understanding
- Develop the children's physical abilities

The charity actively promotes creativity, imaginative play, and equality of opportunity for everyone. Children are introduced to community life through local visits and by hosting visitors from the community. The charity supports children in progressing toward the Early Learning Goals set out by the Department for Education. Fundraising activities are undertaken by the management committee, staff, and parents as required.

Canopy Fundraising

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During the year the canopy, for which fundraising has been undertaken over prior years, was installed. It has created a level of versatility to the outside space that was not previously possible, creating an area the children can use, all year round.

Financial Review for Year Ending 31 December 2025

The accounts have been compiled for submission to the Charity Commission together with this trustee report.

As of 31 December 2025, the charity had total cash funds of £18,345. This consists of £18,273 held in the bank and £72 in petty cash.

Fundraising income reflected community events during the year. Significant fundraising expenditure related to the installation of a new outdoor canopy and improvements to the preschool's outdoor learning environment.

Profit & Loss can be summarised as:

- Income: £61,322
- Consisting of:
- Fundraising: £3,177
- Paid Fees: £12,054
- Government funding: £44,837
- Bank Interest: £114

With Voluntarty contributions and miscellaneous income balancing the figure.

Costs where £76,608

- Staff wages and employer's NI: £54,655
- Pension payments: £2,254
- Canopy: £10,140

Other expenses make up the balancing figure.

Overall deficit: £15,286

Reserves Policy

This obligation was met as of 31 December 2025, with cash reserves of £18,345. Whilst this is a significant decrease from prior year, this was not unexpected given the completion of works on the canopy and remains sufficient to cover orderly closure costs.

Financial Recommendations

The 2025 accounts reflect a planned deficit arising primarily from investment in the Preschool's facilities, including the installation of the outdoor canopy, for which funds had been raised over previous years, together with continued inflationary cost pressures. The deficit was further increased by a delayed government funding payment of £6,317, which

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was received after the year end. With the reserves held and mitigating circumstances of the deficit, the Trustees regard the charity to still be viable going forwards. The trustees will continue to monitor fee levels, government funding and fundraising opportunities to maintain appropriate reserves while continuing to provide high-quality early years education and care.

This report was approved by the Board of Trustees on 9 October 2026, and signed on its behalf by:

Signed by:
Emily
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Emily Smith

Signed by:
Ian Jobson
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Ian Jobson

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Independent Examiner's Report to the Trustees of Frittenden Pre-School

I report on the accounts of the charity for the year ended 31 December 2025 which comprise the trustees' report, receipts and payments account, and statement of assets and liabilities.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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Independent examiner's statement

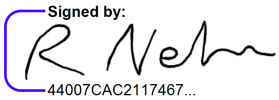
In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Nelson FCCA
Breckman & Company Ltd
Chartered Certified Accountants

49 South Molton Street
London W1K 5LH

9 October 2026

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FRITTENDEN PRE-SCHOOL

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2025

RECEIPTS		
Fees from parents	12,054	
Voluntary contributions	1,066	
Government funding	44,837	
Fundraising	3,177	
Donations	-	
Bank Interest	114	
HMRC Grants	-	
Sundries	74	61,322
PAYMENTS		
Staff wages including employer's NI	54,655	
Employer pension contributions	2,254	
Insurance	744	
Professional fees	1,869	
Rates/utilities	636	
Registration fees		
Equipment/materials		
Printing/postage/stationery	27	
Telephone		
Consumables/staff costs	3,081	
Fundraising costs	10,140	
Advertising/photographs		
Website hosting		
Gratuities		
Bank charges	45	
Building maintenance and services	2,795	
Sundries	363	76,609
NET (DEFICIT)		(15,287)
Cash funds brought forward		£ 33,632
Cash funds carried forward		£ 18,345

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FRITTENDEN PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 DECEMBER 2025

		2025
Cash funds		
Bank		18,273
Cash		72
Total cash funds		18,345
Other monetary assets		
Debtors		1,421
Liabilities		
Creditors		(3,502)
Accruals		(1,008)
Total net assets	£	15,256