OLD WINDSOR PRE-SCHOOL

Registered Charity No 1040764

Financial Statements

For the year ended 31 December 2025

OLD WINDSOR PRE-SCHOOL
Trustees Report and Financial statements for the year ended 31 December 2025

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OLD WINDSOR PRE-SCHOOL
Directors, officers and advisers

Trustees

Michael Bourne (Chairperson)
Laurel Rolfe (Secretary) – stepped down July 2025
Mandy Forster (Treasurer) – stepped down May 2025
Emma-Kate Yates – treasurer from May 2025
Noor Al-Ani – acting secretary from July 2025
Simon Baker
Beth England
Liam Kyley
Hannah Tewari – joined November 2025
Ambika Suri – joined November 2025
Gabriela Suarez - joined November 2025
Susana Ferreira – stepped down July 2025
Deepa Amin – stepped down December 2025

Registered number

Registered Charity 1040764

Principal Place of Business

Old Windsor Preschool
King's Court First School
Ashbrook Road

Old Windsor
Berks
SL4 2NE

Independent Examiner

Colin Bristow FCCA
Lakeview Accountancy Ltd
63, Clifton Rise
Windsor
SL4 5SX

Bankers

HSBC Bank plc
128 High Street
Slough
Berks SL1 1JF

OLD WINDSOR PRE-SCHOOL
Trustees' Report for the year ended 31 December 2025

The Trustees have pleasure in presenting their report and financial statements of the Registered Charity Old Windsor Pre-School for the year ended 31 December 2025.

RELATIONSHIPS

Old Windsor Pre-School is a member of the Early Years Alliance and operates under their model Pre School Constitution 2005.

AIM

The aim of the Pre-School is to enhance the development and education of children under statutory school age by:

a) offering a safe, play-based environment in which all children will thrive, regardless of race, culture, religion or means
b) helping children to develop a range of skills and qualities including social skills, independence, literacy and numeracy
c) investing in staff training and by emphasising the central role of parental involvement d) promoting an ethos that puts the Pre-School at the centre of its local community

We aim to foster the development of confident, caring and responsible children, equipped to manage successfully the transition to primary school.

REVIEW OF 2025

- In 2025 the Pre-School has continued to meet its aims successfully due to the skill of the dedicated staff team who continue to provide high-quality early years education and nurture to its children. • Without question it is the staff that are our greatest asset, and we have benefited enormously from Erin O'Connell's leadership as Supervisor. She brings vision, determination and drive to her role, and has worked very hard to develop the Pre-School and to build the staff team.
- Over the course of 2025 she has been ably supported by Emily Wade, Harpreet Badesha, Noor Al Ani who together form a cohesive, experienced and highly effective team.
- We continue to benefit from being based in Ashbrook Road, taking full advantage of the opportunity to open in the afternoons and to develop the pre-school's resources. Staff have worked hard over the year to transform the setting into a welcoming and stimulating learning environment.

- The presence of the Pre-School at the Old Windsor Carnival was a particular highlight, despite challenging weather conditions. The Pre-School demonstrated fantastic creativity with their YouTube kids float, taking away first prize. The Pre-School also raised the profile of the setting and generated much needed funds at other events through the year, notably the Easter Egg hunt and Spring and Christmas Fayres which were joyful and successful events.

• Ensuring that the Pre-School remains financially sustainable has been a significant challenge. However, the staff have worked hard to build pupil numbers and to use limited resources prudently. • The Pre-School thanks its many volunteers. We would also like to thank Helen Clarke for her support, advice and her ongoing efficiency in administering the payroll.

PLANS MOVING FORWARD

- To ensure decisions relating to the Pre-School are informed by our statement of intent: ***Nurture, Inspire, Grow***
- To develop the rigour of the **curriculum** delivered by the Early Years Practitioners, ensuring it is well-sequenced and well-resourced. We are committed to inspiring our children with a love of learning and to ensuring our curriculum prepares children for primary school.

• To **maintain the high profile of the Pre-School** within the immediate community, as well as neighbouring villages, to ensure continued healthy pupil numbers. This will include improved signage and better use of our website.

- To maintain our focus on ensuring the **long-term financial sustainability** of the Pre-School. This will include raising our income e.g. through increasing the pupil roll and through raising the profile of fund-raising.
- To develop the staff team, providing **further Early Years training** for staff members, as well as more general training such as First Aid etc.

Members of the Management Committee work in partnership with members of staff, parents and volunteers to make the Pre-School a highly successful community organisation. I would like to pay tribute to all of the above for their commitment and efforts over the years.

Signed on behalf of the Board

M.T. Bourne
Chairperson

Approved by the Board on 1 May 2026

The trustees for the year 2025 were:
Michael Bourne (Chairperson)
Laurel Rolfe (Secretary) – stepped down July 2025
Mandy Forster (Treasurer) – stepped down May 2025
Emma-Kate Yates – treasurer from May 2025
Noor Al-Ani – acting secretary from July 2025
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OLD WINDSOR PRE-SCHOOL
Trustees' Report for the year ended 31 December 2025

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

I report on the financial statements of the Charity for the year ended 31 December 2025 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. You consider than an audit is not required for this year (under section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

a) Examine the accounts under section 145 of the 2011 Act
b) To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
c) To state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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.

Independent examiner's statement

I have carried out analytical reviews and reconciliations, with checking of supporting paperwork. This revealed consistency with previous years which gave a level of confidence that the accounting records were accurate.

In connection with the 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 financial statements which accord with the accounting records and to 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 financial statements to be reached.

It became apparent that in the previous year's accounts, some funding received in 2024, but due for the current year 2025, was allocated into 2024. In order for the current year to show an accurate picture of income, all

income due for 2025 has been included in 2025 and the prior year comparatives have been amended.

Colin Bristow FCCA
Lakeview Accountancy Ltd
27th April 2026

OLD WINDSOR PRE-SCHOOL
Old Windsor Pre-School

Trustees' Report for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

Notes **2025** 2024

INCOME **£** £

Fees Receivable **7,245.56** 3,000.50 Nursery Education Grant **46,243.63** 38,161.05 Fund Raising Receipts **4,315.72** 687.72

Donations & Sponsorships **-** - Bank Interest receivable **316.89** 623.19 Total Incoming Resources **58,121.80** 42,472.46

EXPENDITURE

Direct Charitable Expenditure
Staff costs 2 **46,334.17** 42,658.28 Teaching equipment, materials and courses **4,079.50** 1,913.24 Hall Hire **7,789.80**

8,018.00 Subscriptions **-** 35.00

Other Expenditure **58,203.47** 52,624.52
Fund Raising Expenses **608.10** 449.04 Management and Administration 3 **2,863.04** 1,840.10

Total Other Expenditure **3,471.14** 2,289.14 **Net Income/(Expenditure) (3,552.81)** (12,441.20)
Reconciliation of Funds
Funds Balance brought forward at 1 January **23,809.26** 36,250.46 **Funds Balances carried Forward at 31 December** £

20,256.45 23,809.26 The notes on pages 7 to 8 form part of these financial statements.

OLD WINDSOR PRE-SCHOOL
Trustees' Report for the year ended 31 December 2025
Old Windsor Pre-School

Balance Sheet as at 31 December 2025

Notes **2025** 2024

Current Assets **£** £

4

Stock **100.00** 100.00 Debtors **-** - Cash at bank and in hand **40,701.13** 32,741.98 **40,801.13** 32,841.98

Less: Creditors and deferred income: amounts falling due within one year **20,544.68** 9,032.72 **Net current assets**
20,256.45 23,809.26 **Total assets less current liabilities** £ **20,256.45** 23,809.26 **FUNDS**
Unrestricted Funds £ **20,256.45** 23,809.26 These financial statement statements were approved by the Trustees on
and signed on its behalf.

_____ **M Bourne – Chairperson**

_____ **E Yates – Treasurer**

OLD WINDSOR PRE-SCHOOL
Trustees' Report for the year ended 31 December 2025

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1. Accounting Policies

Basis of accounting

The financial statements are prepared in accordance with the Statement of Recommended Practice 'Accounting by Charities' and applicable accounting standards. The relative accounting policies adopted by the Trustees are described below.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Incoming Resources

Income is included in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of that receipt. All incoming resources are deemed unrestricted funds.

Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Furniture – Tables, Chairs, Fixtures and Fittings over 10 years
Equipment – IT and Technical Equipment over 3 years

Stocks

Stock of items for resale are valued at the lower of cost and estimated net realisable

value. **Reserves Policy**

The Trustees believe the Old Windsor Pre-School should have unrestricted reserves sufficient to secure a continuity of education for its pupils and employment for its staff in the event of a major disruption to its activities. The Trustees believe that to secure continuity of education the reserves should be sufficient to:

● Firstly continue to employ staff, rent alternative premises, purchase replacement materials and equipment or address another major issue

● Secondly in the event of the Trustees deciding to wind up the Charity, to pay redundancy to its staff. The

level of reserves required to meet these needs will be estimated using the following calculation:

● An amount equal to one third of the total fees or nursery education grants received in the previous three terms plus

● An amount sufficient to pay redundancy to staff in accordance with the Pre-Schools redundancy policy.

Fund Accounting

The Charity maintains two types of fund as follows:

- Unrestricted funds which can be used in accordance with the charitable objects at the discretion of the Trustees

- Restricted funds which can only be used for specific purposes as laid down by the donor.

Currently there are no restricted funds.

Pension

A stakeholder pension scheme is available to any of our permanent staff.

2. Staff Costs
requisite training expenditure.
Staff costs comprise salaries, employer's national insurance contributions, pension contributions and any

3. Management and Administration

2025 2024 **£** £

Administration and Courses **954.58** 289.64 Insurance **680.46** 417.71 Independent Examiner's Fee **600.00** 600.00 Bank charges **40.00** 70.75 Miscellaneous **588.00** 462.00

4. **Stocks**

Goods for resale
2,863.04 1,840.10 **2025** 2024
£ £

100.00 100.00