

REGISTERED CHARITY NUMBER: 1060509

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
GREENVIEW NURSERY (FORMERLY DOLLY
MIXTURES PRE-SCHOOL)**

Davies Edwards & Co
Chartered Certified Accountants
West Lodge
Rainbow Street
Leominster
Herefordshire
HR6 8DQ

**GREENVIEW NURSERY (FORMERLY DOLLY
MIXTURES PRE-SCHOOL)**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**GREENVIEW NURSERY (FORMERLY DOLLY
MIXTURES PRE-SCHOOL)**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	R Whitehouse (Chair) XX Dispensation (resigned 1.6.24) R Coughlin (resigned 1.6.24) XX Dispensation XX Dispensation XX Dispensation (appointed 4.6.24)
PRINCIPAL ADDRESS	St Davids Road Credenhill Hereford HR4 7DQ
REGISTERED CHARITY NUMBER	1060509
INDEPENDENT EXAMINER	Davies Edwards & Co Chartered Certified Accountants West Lodge Rainbow Street Leominster Herefordshire HR6 8DQ

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and to provide nursery education for the children attending from Hereford Garrison and from the local community.

Public benefit

The fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing welfare support within the Garrison and the local area. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; character; spirit; attitude and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capabilities to undertake the roles demanded of it including the defence of the United Kingdom and its interests.

The Trustees confirm they have paid due regard to the Charity Commission of England and Wales; Guidance on Public Benefit when deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity were pleased to support an additional number of children and their families following a planned increase in the number of places available.

FINANCIAL REVIEW

Financial review

Income is generated primarily from nursery fees. For parents with children over two years of age the Government make contributions up to a certain amount. The trustees regularly review fee levels to ensure value for money.

Reserves policy

The trustees endeavour to maintain reserves sufficient to balance fluctuations year to year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The governing document is reviewed upon a regular basis and any changes are approved by the trustees and Charity Commission where necessary.

Recruitment and appointment of new trustees

Prospective new trustees are carefully selected for their ability to enhance the management of the charity. Trustees are briefed on Charity Commission regulations and the Greenview Nursery Charity Mandate.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Regular Health and Safety reviews are conducted and the MOD overarching maintenance contract supports the facility.

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the board of trustees on 29/1/26 and signed on its behalf by:



.....
R Whitehouse (Chair) - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GREENVIEW NURSERY (FORMERLY DOLLY
MIXTURES PRE-SCHOOL)**

Independent examiner's report to the trustees of Greenview Nursery (Formerly Dolly Mixtures Pre-School)

I report to the charity trustees on my examination of the accounts of Greenview Nursery (Formerly Dolly Mixtures Pre-School) (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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; 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.

RA Edwards

R A Edwards BA (HONS) FCCA on behalf of

Davies Edwards & Co
Chartered Certified Accountants
West Lodge
Rainbow Street
Leominster
Herefordshire
HR6 8DQ

Date: 30/01/2026

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	14,545	32,475	47,020	32,475
Charitable activities					
Nursery	5	579,391	-	579,391	332,473
Other trading activities	3	-	-	-	463
Investment income	4	13	-	13	1
Other income		3,180	-	3,180	1,034
Total		<u>597,129</u>	<u>32,475</u>	<u>629,604</u>	<u>366,446</u>
EXPENDITURE ON					
Charitable activities					
Nursery	6	564,710	34,558	599,268	337,551
Other		7,210	-	7,210	5,992
Total		<u>571,920</u>	<u>34,558</u>	<u>606,478</u>	<u>343,543</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	25,209	(2,083)	23,126	22,903
		17,845	(17,845)	-	-
Net movement in funds		<u>43,054</u>	<u>(19,928)</u>	<u>23,126</u>	<u>22,903</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		15,685	22,349	38,034	15,131
TOTAL FUNDS CARRIED FORWARD		<u>58,739</u>	<u>2,421</u>	<u>61,160</u>	<u>38,034</u>


The notes form part of these financial statements

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	31,116	-	31,116	15,949
CURRENT ASSETS					
Debtors	11	10,425	2,421	12,846	37,951
Cash at bank		64,263	-	64,263	14,641
		<u>74,688</u>	<u>2,421</u>	<u>77,109</u>	<u>52,592</u>
CREDITORS					
Amounts falling due within one year	12	(47,065)	-	(47,065)	(30,507)
NET CURRENT ASSETS		<u>27,623</u>	<u>2,421</u>	<u>30,044</u>	<u>22,085</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>58,739</u>	<u>2,421</u>	<u>61,160</u>	<u>38,034</u>
NET ASSETS		<u>58,739</u>	<u>2,421</u>	<u>61,160</u>	<u>38,034</u>
FUNDS					
Unrestricted funds	13			58,739	15,685
Restricted funds				2,421	22,349
TOTAL FUNDS				<u>61,160</u>	<u>38,034</u>

The financial statements were approved by the Board of Trustees and authorised for issue on29/1/26..... and were signed on its behalf by:


.....
R Whitehouse (Chair) - Trustee

The notes form part of these financial statements

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>80,333</u>	<u>14,520</u>
Net cash provided by operating activities		<u>80,333</u>	<u>14,520</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,724)	(2,519)
Interest received		<u>13</u>	<u>1</u>
Net cash used in investing activities		<u>(30,711)</u>	<u>(2,518)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>14,641</u>	<u>2,639</u>
Cash and cash equivalents at the end of the reporting period		<u><u>64,263</u></u>	<u><u>14,641</u></u>

The notes form part of these financial statements

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	23,126	22,903
Adjustments for:		
Depreciation charges	15,557	7,974
Interest received	(13)	(1)
Decrease/(increase) in debtors	25,105	(33,499)
Increase in creditors	16,558	17,143
	<u>80,333</u>	<u>14,520</u>
Net cash provided by operations	<u>80,333</u>	<u>14,520</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank	14,641	49,622	64,263
	<u>14,641</u>	<u>49,622</u>	<u>64,263</u>
Total	<u>14,641</u>	<u>49,622</u>	<u>64,263</u>

The notes form part of these financial statements

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

Capitalisation and depreciation of tangible fixed assets

All assets having a purchase value of more than £500 are capitalised. The cost of the fixed assets are written off over their expected useful lives using the following methods of depreciation :

Furniture, fixtures and equipment - 33% Reducing balance method
Computer equipment - 33% Reducing balance method

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset.

Taxation

The charity is exempt from 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES		2025	2024
		£	£
Grants and donations		<u>47,020</u>	<u>32,475</u>
3. OTHER TRADING ACTIVITIES		2025	2024
		£	£
Hire of outdoor clothing		<u>-</u>	<u>463</u>
4. INVESTMENT INCOME		2025	2024
		£	£
Bank account interest		<u>13</u>	<u>1</u>
5. INCOME FROM CHARITABLE ACTIVITIES		2025	2024
	Activity	£	£
	Nursery		
Nursery fees		<u>579,391</u>	<u>332,473</u>
6. CHARITABLE ACTIVITIES COSTS			
		Direct	Support
		Costs	costs (see
		£	note 7)
			Totals
			£
Nursery		<u>591,265</u>	<u>8,003</u>
			<u>599,268</u>

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended Nursery	-	-	7,210	7,210
	<u>6,967</u>	<u>1,036</u>	<u>-</u>	<u>8,003</u>
	<u><u>6,967</u></u>	<u><u>1,036</u></u>	<u><u>7,210</u></u>	<u><u>15,213</u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	<u>427,529</u>	<u>240,312</u>
	<u><u>427,529</u></u>	<u><u>240,312</u></u>

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

	2025	2024
Nursery staff	<u>23</u>	<u>13</u>

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

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. TANGIBLE FIXED ASSETS

	Equipment and teaching aids £
COST	
At 1 April 2024	73,828
Additions	<u>30,724</u>
At 31 March 2025	<u>104,552</u>
DEPRECIATION	
At 1 April 2024	57,879
Charge for year	<u>15,557</u>
At 31 March 2025	<u>73,436</u>
NET BOOK VALUE	
At 31 March 2025	<u>31,116</u>
At 31 March 2024	<u>15,949</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	7,673	3,656
Funds held by Garrison	3,471	33,525
Prepayments and accrued income	1,702	770
	<u>12,846</u>	<u>37,951</u>

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	5,750	750
Taxation and social security	33,727	15,230
Other creditors	7,588	14,527
	<u>47,065</u>	<u>30,507</u>

13. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
General fund	15,685	25,209	17,845	58,739
Restricted funds				
Future Sustainability	22,349	(2,083)	(17,845)	2,421
TOTAL FUNDS	<u>38,034</u>	<u>23,126</u>	<u>-</u>	<u>61,160</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	597,129	(571,920)	25,209
Restricted funds			
Future Sustainability	32,475	(34,558)	(2,083)
TOTAL FUNDS	<u>629,604</u>	<u>(606,478)</u>	<u>23,126</u>

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	14,792	893	15,685
Restricted funds			
Funding for Outside Area	339	(339)	-
Future Sustainability	-	22,349	22,349
	<u>339</u>	<u>22,010</u>	<u>22,349</u>
TOTAL FUNDS	<u><u>15,131</u></u>	<u><u>22,903</u></u>	<u><u>38,034</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	333,971	(333,078)	893
Restricted funds			
Funding for Outside Area	-	(339)	(339)
Future Sustainability	32,475	(10,126)	22,349
	<u>32,475</u>	<u>(10,465)</u>	<u>22,010</u>
TOTAL FUNDS	<u><u>366,446</u></u>	<u><u>(343,543)</u></u>	<u><u>22,903</u></u>

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. MOVEMENT IN FUNDS - continued

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	14,792	26,102	17,845	58,739
Restricted funds				
Funding for Outside Area	339	(339)	-	-
Future Sustainability	-	20,266	(17,845)	2,421
	<u>339</u>	<u>19,927</u>	<u>(17,845)</u>	<u>2,421</u>
TOTAL FUNDS	<u>15,131</u>	<u>46,029</u>	<u>-</u>	<u>61,160</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	931,100	(904,998)	26,102
Restricted funds			
Funding for Outside Area	-	(339)	(339)
Future Sustainability	64,950	(44,684)	20,266
	<u>64,950</u>	<u>(45,023)</u>	<u>19,927</u>
TOTAL FUNDS	<u>996,050</u>	<u>(950,021)</u>	<u>46,029</u>

Transfers between funds

Part of the Sustainable nursery grant was used to fund the purchase of fixed assets totalling £17,845. Upon purchase the restriction on the grant funding has been treated as released, with the funding transferred to the general fund.

**GREENVIEW NURSERY (FORMERLY DOLLY
MIXTURES PRE-SCHOOL)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. RELATED PARTY DISCLOSURES

Trustee's children who attend the nursery receive no beneficial treatment. A staff discount scheme is in operation. There were no related party transactions for the year ended 31 March 2025.

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants and donations	47,020	32,475
Other trading activities		
Hire of outdoor clothing	-	463
Investment income		
Bank account interest	13	1
Charitable activities		
Nursery fees	579,391	332,473
Other income		
Other income	393	126
Nursery milk scheme	1,787	908
Apprenticeship funding	1,000	-
	<hr/>	<hr/>
	3,180	1,034
	<hr/>	<hr/>
Total incoming resources	629,604	366,446
EXPENDITURE		
Charitable activities		
Wages and pensions	427,529	240,312
Insurance	2,710	2,558
Resources	18,173	10,197
Educational support services	8,016	3,220
Educational trips, outings and events	3,510	367
Catering costs	16,620	6,865
Cleaning and protective equipment	3,998	3,539
Uniforms	3,114	1,841
Property repairs	19,935	9,021
Equipment repairs and renewals	15,776	10,231
Childrens outdoor and sports clothing	2,098	2,215
Health and safety	432	292
Training	19,430	12,080
Subscriptions and donations	9,915	4,447
Travel expenses	1,232	277
Carried forward	552,488	307,462

This page does not form part of the statutory financial statements

GREENVIEW NURSERY (FORMERLY DOLLY MIXTURES PRE-SCHOOL)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Charitable activities		
Brought forward	552,488	307,462
HR consultancy	1,159	2,661
Professional fees	16,416	13,254
Staff recruitment	135	1,140
Staff welfare	5,510	1,789
Depreciation of tangible fixed assets	15,557	7,974
	<hr/>	<hr/>
	591,265	334,280
Support costs		
Management		
Telephone	1,451	914
Postage, stationery and advertising	3,134	1,306
Computer costs	2,382	464
	<hr/>	<hr/>
	6,967	2,684
Finance		
Bank charges and interest	128	118
PAYE interest	908	469
	<hr/>	<hr/>
	1,036	587
Governance costs		
Accountancy, bookkeeping and payroll	7,210	5,992
	<hr/>	<hr/>
Total resources expended	606,478	343,543
	<hr/>	<hr/>
Net income	23,126	22,903
	<hr/> <hr/>	<hr/> <hr/>

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