REGISTERED CHARITY NUMBER: 1181466

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

WINDMILL DAY NURSERY CIO

L E Marshall & Co
Chartered Accountants
Unit B1F
Fairoaks Airport
Chobham
Surrey
GU24 8HU

WINDMILL DAY NURSERY CIO

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FOR THE YEAR ENDED 31 DECEMBER 2025

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WINDMILL DAY NURSERY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

FINANCIAL REVIEW

On 1 December 2025 the charity took over the assets and liabilities of Windmill Day Nursery charity number 281653, which then ceased to exist.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181466

Principal address

Yarburgh
Highfield Road
East Grinstead
RH19 2DX

Trustees

Ms D Svendson (appointed 21.2.25)
Ms C Pegler (appointed 10.11.25)
Ms G Batchelor-Baker (appointed 22.1.25)
Ms H M Searle (resigned 10.11.25)
Ms S Levitt (resigned 10.11.25)
Ms J Bates (resigned 10.11.25)

Independent Examiner

L E Marshall
L E Marshall & Co
Chartered Accountants
Unit B1F
Fairoaks Airport
Chobham
Surrey
GU24 8HU

Approved by order of the board of trustees on 30 September 2026 and signed on its behalf by:

Ms D Svendson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WINDMILL DAY NURSERY CIO

Independent examiner's report to the trustees of Windmill Day Nursery CIO

I report to the charity trustees on my examination of the accounts of Windmill Day Nursery CIO (the Trust) for the year ended 31 December 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

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.

L E Marshall

L E Marshall & Co
Chartered Accountants
Unit B1F
Fairoaks Airport
Chobham
Surrey
GU24 8HU

30 September 2026

WINDMILL DAY NURSERY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	**31.12.25 Unrestricted fund £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Running a nursery		**103,956**	-
Investment income	2	**9,143**	-
Total		**113,099**	-
EXPENDITURE ON			
Charitable activities			
Running a nursery		**64,110**	-
Other		**9,036**	-
Total		**73,146**	-
NET INCOME		**39,953**	-
RECONCILIATION OF FUNDS			
Total funds brought forward		**14,509**	14,509
TOTAL FUNDS CARRIED FORWARD		**54,462**	14,509

The notes form part of these financial statements

WINDMILL DAY NURSERY CIO

BALANCE SHEET
31 DECEMBER 2025

	Notes	**31.12.25 Unrestricted fund** **£**	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	5	**2,579**	-
CURRENT ASSETS			
Debtors	6	**1,270**	5,129
Cash at bank		**195,942**	10,549
		197,212	15,678
CREDITORS			
Amounts falling due within one year	7	**(145,329)**	(1,169)
NET CURRENT ASSETS		**51,883**	14,509
TOTAL ASSETS LESS CURRENT LIABILITIES		**54,462**	14,509
NET ASSETS		**54,462**	14,509
FUNDS	8		
Unrestricted funds		**54,462**	14,509
TOTAL FUNDS		**54,462**	14,509

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2026 and were signed on its behalf by:

D Svendson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

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

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	**9,000**	-
Deposit account interest	**143**	-
	9,143	-

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
NET INCOME	-
RECONCILIATION OF FUNDS	
Total funds brought forward	14,509
TOTAL FUNDS CARRIED FORWARD	14,509

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	**-**	**647**	**647**
Transfer to ownership	**2,500**	**2,358**	**4,858**
At 31 December 2025	**2,500**	**3,005**	**5,505**
DEPRECIATION			
Charge for year	**41**	**281**	**322**
Transfer to ownership	**1,046**	**1,558**	**2,604**
At 31 December 2025	**1,087**	**1,839**	**2,926**
NET BOOK VALUE			
At 31 December 2025	**1,413**	**1,166**	**2,579**
At 31 December 2024	-	-	-

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	**770**	5,129
Other debtors	**500**	-
	1,270	5,129

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Payments on account	**4,500**	-
Trade creditors	**124,082**	1,169
Taxation and social security	**13,965**	-
Other creditors	**2,782**	-
	145,329	1,169

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	**14,509**	**39,953**	**54,462**
TOTAL FUNDS	**14,509**	**39,953**	**54,462**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**113,099**	**(73,146)**	**39,953**
TOTAL FUNDS	**113,099**	**(73,146)**	**39,953**

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

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

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Investment income		
Rents received	**9,000**	-
Deposit account interest	**143**	-
	9,143	-
Charitable activities		
Fees	**103,956**	-
Total incoming resources	**113,099**	-
EXPENDITURE		
Charitable activities		
Staff salaries	**29,377**	-
Social security	**2,841**	-
Pensions	**494**	-
Rates and water	**2,163**	-
Play equipment, materials, activities & events	**245**	-
Light and heat	**20,202**	-
Telephone	**143**	-
Food & refreshments	**2,178**	-
Cleaning	**4,227**	-
Depreciation of tangible fixed assets	**323**	-
	62,193	-
Other		
Repairs & maintenance	**8,882**	-
Temporary staff	**113**	-
Bank charges	**41**	-
	9,036	-
Support costs		
Management		
Accountancy	**1,033**	-
Subscriptions	**406**	-
	1,439	-
Human resources		
Training	**478**	-
Total resources expended	**73,146**	-
Net income	**39,953**	-