Oakley Kindergarten

Report and Accounts
31 December 2025

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TRUSTEES

The trustees at the start of the charity at midnight on 29 February 2024 were as follows:

Appointed 6 March 2024:
Patrick Knight
Amy Bowles
Zoe Sparrow
Madelaine Seager
Sally Martiello (Manager)

INDEPENDENT EXAMINER
Louise Tunley FCA CTA DChA
Monico Tunley Limited
19 Goldington Road
Bedford MK40 3JY

BANKERS
Nat West Bank plc
81 High Street
Bedford MK40 1NE

KINDERGARTEN MANAGER
Mrs S Martiello BEM
24 High Street
Oakley
Bedfordshire MK43 7SG

CHARITY'S PRINCIPAL ADDRESS
Chapel Pound
Oakley
Bedfordshire
MK43 7RQ

OAKLEY KINDERGARTEN

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

The kindergarten is a Charitable Incorporated Charity ICIO) registered on 9 February 2023 and started operating on 1 March 2024.

The CIO is run by trustees which include parents/carers attending the group.

RESULTS

The total funds result is a surplus of £54,901.61, of which a deficit of £(19,018.20) related to restricted funds and a surplus of £73,919.81 related to restricted funds.

AIMS & GOVERNING DOCUMENT

Oakley Kindergarten operates under the Pre-School Learning Alliance Model CIO Constitution for Childcare Providers 2013. The aims of the kindergarten are:

(a) to enhance the development and education of children under statutory school age, in a parent participating community-based group.
(b) to provide a safe, secure and stimulating environment.
(c) to work within a framework that ensures equality of opportunity for all children and families.

We have a team of qualified staff and ensure all training needs are met through regular personal development opportunities. The significant expense of kindergarten is staff wages. These are described more fully in note 3 of these accounts.

Oakley Kindergarten believes in learning through play. We promote child-led learning and adults in the setting support children when they first show curiosity, by seizing the moment and supporting their next steps immediately. Planning in the Moment with young children maintains a strong link to practice providing rich adult-child interactions in everyday practice.

The children are happy, engaged and truly involved. They gain independence, resilience and show an excitement for learning safe in the knowledge that the adults will follow their lead.

Each day throughout the play session we operate 'free flow play' between the inside and outside environment. Children become most deeply engaged when they have autonomy as they are pursuing their own interests in an environment that allows them to be creative, take risks and challenge themselves in their endeavours.

In setting the charity's objectives and planning its aims and objectives and future activities the Trustees have considered the Charity Commission's general guidance on public benefit.

ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Oakley Kindergarten CIO started operating from 1 March 2024.

The kindergarten welcomes all children and operates under an Equal Opportunities policy. We support children from 6 months to statutory school age to develop to their full potential through a curriculum that covers the seven areas of learning. The three prime areas are: communication & language, physical development & personal and social development. We also support children in four specific areas through which the prime areas are strengthened and applied. The specific areas are literacy, mathematics, understanding the world and expressive arts and design.

We aim to build strong parent partnerships and value input from parents, as their child's first teacher. We operate a key person system to enable these positive relationships to develop. We work closely with the local primary schools, welcoming the teachers to our setting and adopting their routines to fully prepare the children and ensure a successful transition to school.

The kindergarten maintains high standards of education and the children continue to progress in all areas of development in a caring and supportive environment. We continue to be spontaneous following the children's interests whilst still including activities around the festivals and traditions that occur throughout the year, considering each child's cultural capital. We value all traditions and cultures in a holistic way and we promote the British Values of mutual respect and tolerance of others with different beliefs.

RESERVES POLICY

The finances of the kindergarten are reliant on voluntary fundraising and the number of children enrolled in each year.

It is the policy of the kindergarten to maintain unrestricted funds, which are the free reserves of the Kindergarten, at a minimum level equal to three months' employment costs. This equates to approximately £70,000.

The restricted total fund is £350,442.59 which is represented by the new building asset less the liabilities for the new building loan. This was received to cover the cash flow of the new build project and the kindergarten unrestricted funds.

TRUSTEES AND COMMITTEE

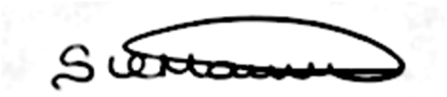
The Trustees as at 31 December 2025 are as follows:

Appointed 6 March 2024:
Patrick Knight
Amy Bowles
Zoe Sparrow
Madelaine Seager
Sally Martiello (Manager)

Trustees are appointed at the trustee meetings and are eligible to stand by either being recommended by an existing trustee or offering their services. Training needs of the Trustees are assessed periodically and cover training necessary to comply with Charity Commission guidance and the various regulatory frameworks in which the charity operates. When a new Trustee is appointed, a full programme of induction takes place to meet the needs of the new Trustee appropriate to the size of the charity.

Since the charity's gross income has exceeded £250,000 the independent examiner must be a member of a body listed in section 145 of the 2011 Act. Therefore, Louise Tunley FCA CTA DChA, from Monico Tunley Limited was accepted by the Trustees to act as independent examiner of the accounts for period ending 31 December 2025.

The accounting primary statements set out on page 8 and 9 for the financial period ended 31 December 2025 along with the notes set out on pages 10 to 15 are as approved by the Trustees.



Sally Martiello
Trustee

Date : 19 October 2026

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS to the Trustees of Oakley Kindergarten (Registered Charity No. 1201886)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts carried out under section 145 of the 2011 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the Act;
(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 (Account and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not 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.

Louise Tunley

Louise Tunley FCA CTA DChA
Monico Tunley Limited
19 Goldington Road
Bedford
MK40 3JY

Date: 19 October 2026

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2025 (including income and expenditure account)

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
INCOME FROM:		31 Dec 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024
Grants & Donations							
Fund Raising Income		897.50	808.00	0.00	0.00	897.50	808.00
Grants	3	0.00	750.00	0.00	0.00	0.00	750.00
Donations		248.95	107.10	0.00	0.00	248.95	107.10
Gift Aid	4	0.00	0.00	0.00	0.00	0.00	0.00
Charitable Activities							
Fees	5	403,416.90	257,330.20	0.00	0.00	403,416.90	257,330.20
Resource, Nappy Charges & Snack	6	26,995.74	13,151.24	0.00	0.00	26,995.74	13,151.24
Uniform, Water Bottles, Photos	7	311.50	372.20	0.00	0.00	311.50	372.20
Brick Appeal		0.00	0.00	108.00	144.00	108.00	144.00
Income from Assets							
Bank Interest		1,452.40	1,064.35	0.00	0.00	1,452.40	1,064.35
Income Transferred from Oakley Preschool		0.00	80,034.50	0.00	0.00	0.00	80,034.50
		433,322.99	353,617.59	108.00	144.00	433,430.99	353,761.59
EXPENDITURE ON:							
Direct Charitable Expenditure							
Staff Wages	8	278,442.96	172,070.98	0.00	0.00	278,442.96	172,070.98
Pension Contribution	8	5,591.20	3,249.96	0.00	0.00	5,591.20	3,249.96
Rent/Lease		1,000.00	0.00	0.00	0.00	1,000.00	
Non-domestic Rates		728.90	779.62	0.00	0.00	728.90	779.62
Insurance	9	3,997.57	2,681.35	0.00	0.00	3,997.57	2,681.35
Utilities		5,132.43	5,146.97	0.00	0.00	5,132.43	5,146.97
Maintenance		29,498.96	1,337.24	0.00	0.00	29,498.96	1,337.24
Training		285.00	730.60	0.00	0.00	285.00	730.60
Teaching/Consultancy		1,275.00	550.00	0.00	0.00	1,275.00	550.00
OFSTED		1,193.36	218.27	0.00	0.00	1,193.36	218.27
Waste Disposal/Cleaning		6,318.14	3,323.19	0.00	0.00	6,318.14	3,323.19
School Equipment	10	3,609.69	3,767.41	0.00	0.00	3,609.69	3,767.41
School Purchases	11	13,355.62	8,917.05	0.00	0.00	13,355.62	8,917.05
Office/Stationery	12	2,970.23	1,550.96	0.00	0.00	2,970.23	1,550.96
General Expenses		221.95	0.00	0.00	0.00	221.95	0.00
Other Expenditure							
Fundraising		289.53	233.32	0.00	0.00	289.53	233.32
Telephone		1,778.95	1,134.52	0.00	0.00	1,778.95	1,134.52
Donations		0.00	27.00	0.00	0.00	0.00	144.49
Team Building/Gifts		607.09	144.49	0.00	0.00	607.09	27.00
Depreciation	16	0.00	0.00	15,693.96	13,078.30	15,693.96	13,078.30
Other	13	2,662.43	3,874.35	0.00	0.00	2,662.43	3,874.35
Brick Appeal		0.00	0.00	76.80	148.80	76.80	148.80
Bank Charges		444.17	254.40	0.00	0.00	444.17	254.40
Loan Interest		0.00	0.00	3,355.44	3,174.39	3,355.44	3,174.39
		359,403.18	209,991.68	19,126.20	16,401.49	378,529.38	226,393.17
Surplus/(Deficit)		73,919.81	143,625.91	(19,018.20)	(16,257.49)	54,901.61	127,368.42
Funds transferred from previous unincorporated entity		0.00	2,675.46	0.00	336,986.66	0.00	339,662.12
Transfers between funds		(48,731.62)	0.00	48,731.62	0.00	0.00	0.00
Fund balance at 1 January 2025		146,301.37	0.00	320,729.17	0.00	467,030.54	0.00
Fund balance at 31 December 2025	22	171,489.56	146,301.37	350,442.59	320,729.17	521,932.15	467,030.54

All operations are continuing operations. The notes on pages 10 to 15 form part of these financial statements.

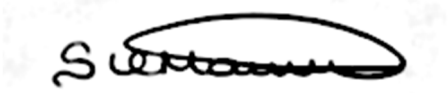
BALANCE SHEET as at 31 December 2025

	Note	Unrestricted Funds		Restricted Funds		Total Funds	
		31 Dec 25 £	31 Dec 24 £	31 Dec 25 £	31 Dec 24 £	31 Dec 25 £	31 Dec 24 £
Tangible fixed assets							
New building	16	0.00	0.00	363,576.73	379,270.69	363,576.73	379,270.69
		0.00	0.00	363,576.73	379,270.69	363,576.73	379,270.69
Current assets							
Debtors	17	5,166.83	1,394.72	0.00	0.00	5,166.83	1,394.72
Cash at bank and in hand	18	173,313.66	145,866.65	108.00	0.00	173,421.66	145,866.65
		178,480.49	147,261.37	108.00	0.00	178,588.49	147,261.37
Liabilities							
Cash at bank and in hand	18	0.00	0.00	0.00	36,291.82	0.00	36,291.82
Loans	20	0.00	0.00	0.00	0.00	0.00	0.00
Creditors due within one year	19	6,990.93	960.00	0.00	0.00	6,990.93	960.00
		6,990.93	960.00	0.00	36,291.82	6,990.93	37,251.82
Net current assets		**171,489.56**	**146,301.37**	**108.00**	**(36,291.82)**	**171,597.56**	**110,009.55**
Total assets less current liabilities		171,489.56	146,301.37	363,684.73	342,978.87	535,174.29	489,280.24
Liabilities due in more than one year	21	0.00	0.00	13,242.14	22,249.70	13,242.14	22,249.70
Total assets		**171,489.56**	**146,301.37**	**350,442.59**	**320,729.17**	**521,932.15**	**467,030.54**
Charity funds							
Unrestricted funds		171,489.56	146,301.37	0.00	0.00	171,489.56	146,301.37
Restricted funds		0.00	0.00	350,442.59	320,729.17	350,442.59	320,729.17
Total charity funds	22	**171,489.56**	**146,301.37**	**350,442.59**	**320,729.17**	**521,932.15**	**467,030.54**

The notes on pages 10 to 15 form part of these financial statements.

The financial statements were approved by the trustees on 19 October 2026

And signed on their behalf by



Sally Kate Martiello BEM
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019 and with the Charities Act 2011.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

2. ACCOUNTING POLICES

a) Unrestricted Funds can be used in accordance with the charitable objects of the Kindergarten, at the discretion of the Trustees.

b) Restricted Funds have been allocated for the purpose of the New Build Project.

c) Income from donations is included in income when these are receivable.

d) Expenditure is recognised in the period in which they are incurred and directly attributable to specific activities and has been included in those cost categories. As a charity the Kindergarten is generally exempt from income tax and capital gains but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

e) Grants and donations are included in the income when these are receivable. Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by it performance.

f) The charity operates a defined contribution pension scheme for the benefit of the employees. The costs of contribution are recognised in the period they are payable.

g) Lease of the land is paid annually to Mr Patrick Knight.

h) Fixed assets are capitalised at cost. All assets are depreciated when brought into use using the straight line method. The rates used are as follows:

Freehold property	25 years / 4%

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

2. ACCOUNTING POLICES (CONTINUED)

i) Financial instruments: Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

3. GRANTS INCOME

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Oakley Parish Council Grant	0.00	750.00	0.00	0.00	0.00	750.00
Total	0.00	750.00	0.00	0.00	0.00	750.00

4. GIFT AID

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Gift Aid – Brick Appeal	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

5. FEES INCOME

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Funded Fees	311,586.89	155,997.49	0.00	0.00	311,586.89	155,997.49
Non-Funded Fees	90,852.07	101,115.79	0.00	0.00	90,852.07	101,115.79
Early Years Pupil Premium	977.94	216.92	0.00	0.00	977.94	216.92
Total	403,416.90	257,330.20	0.00	0.00	403,416.90	257,330.20

6. RESOURCES, NAPPY CHARGES & SNACK INCOME

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Resources	2,292.15	1,459.50	0.00	0.00	2,292.15	1,459.50
Meals/Snack	24,700.59	11,688.74	0.00	0.00	24,700.59	11,688.74
Nappy/Pull-ups	3.00	3.00	0.00	0.00	3.00	3.00
Total	26,995.74	13,151.24	0.00	0.00	26,995.74	13,151.24

7. MILK REBATE, UNIFORM, WATER BOTTLES, PHOTOS INCOME

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Uniform, water bottles	10.50	127.20	0.00	0.00	10.50	127.20
Photos/Cards	301.00	245.00	0.00	0.00	301.00	245.00
Total	311.50	372.20	0.00	0.00	311.50	372.20

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

8. STAFF COSTS

The annual bonus scheme, introduced in 1999 by the Charities Commission, states that a staff bonus can be paid at the discretion of the Trustees. It is limited to a maximum of one twelfth of annual salary and can only be paid out of available surplus for the year to which it relates. It was agreed by the Trustees that an annual bonus would be paid to all permanent staff in the December 2025 payroll.

In line with the UK Government Pensions Act 2008, Kindergarten have an employee Pension fund with the National Employment Savings Trust (NEST). NEST is a defined contribution workplace pension scheme in the UK set up to facilitate automatic enrolment as part of the government's workplace pension reform. In accordance with this Pension Act, Kindergarten are required to contribute 5%.

The average monthly head count was 10.6.
There were no employees with emoluments of more than £60,000.

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Staff Wages	230,054.61	140,680.45	0.00	0.00	230,054.61	140,680.45
PAYE	33,560.64	25,077.17	0.00	0.00	33,560.64	25,077.17
Pension Contribution	5,591.20	3,249.96	0.00	0.00	5,591.20	3,249.96
Bonus	6,761.27	3,294.21	0.00	0.00	6,761.27	3,294.21
Supply Staff	8,066.44	3,019.15	0.00	0.00	8,066.44	3,019.15
Total	284,034.16	175,320.94	0.00	0.00	284,034.16	175,320.94

9. INSURANCE

Insurance is maintained via the Pre-school Learning Alliance and is underwritten by Royal & Sun Alliance.

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Building Insurance	1,037.98	2,218.44	0.00	0.00	1,037.98	2,218.44
Indemnity & Contents Insurance	2,959.59	462.91	0.00	0.00	2,959.59	462.91
Total	3,997.57	2,681.35	0.00	0.00	3,997.57	2,681.35

10. SCHOOL EQUIPMENT

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
School Equipment	3,041.86	3,547.57	0.00	0.00	3,041.86	3,547.57
Early Years Pupil Premium	567.83	219.84	0.00	0.00	567.83	219.84
Total	3,609.69	3,767.41	0.00	0.00	3,609.69	3,767.41

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11. SCHOOL PURCHASES

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
School Purchases	1,688.35	884.59	0.00	0.00	1,688.35	884.59
Cleaning & PPE Resources	2,461.78	1,960.17	0.00	0.00	2,461.78	1,960.17
Meals & Snacks	7,799.29	4,930.58	0.00	0.00	7,799.29	4,930.58
Nappy/Pull-ups	337.73	165.62	0.00	0.00	337.73	165.62
Uniform, Water Bottles	240.05	0.00	0.00	0.00	240.05	0.00
Outdoor/Forestry Resources	828.42	976.09	0.00	0.00	828.42	976.96
Total	13,355.62	8,917.05	0.00	0.00	13,355.62	8,917.05

12. OFFICE/STATIONERY

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Photocopier Rental & Usage	2,264.30	1,291.79	0.00	0.00	2,264.30	1,291.79
Office, Stationery & First Aid	705.93	259.17	0.00	0.00	705.93	259.17
Total	2,970.23	1,550.96	0.00	0.00	2,970.23	1,550.96

13. OTHER EXPENDITURE

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
WIX Website – Annual Fee	129.60	108.75	0.00	0.00	129.60	108.75
IONOS Domain storage	140.64	130.80	0.00	0.00	140.64	130.80
Famly App Subscription	2,145.60	1,788.00	0.00	0.00	2,145.60	1,788.00
Amazon Prime Subscription	95.00	95.00	0.00	0.00	95.00	95.00
Music/Video Licence	211.60	201.81	0.00	0.00	211.60	201.81
Microsoft Subscription & use	84.99	59.99	0.00	0.00	84.99	59.99
Examination of Yr End A/C's	(480.00)	1,440.00	0.00	0.00	(480.00)	1,440.00
Misc – IT Issues	335.00	50.00	0.00	0.00	335.00	50.00
Total	2,662.43	3,874.35	0.00	0.00	2,662.43	3,874.35

14. TAXATION

The charity is exempt from corporation tax on its charitable activities.

15. TRUSTEE EXPENSES

A charity trustee received payment for supply practitioner work to the charity totalling £8,066.
A charity trustee is the landowner and receives an annual lease fee of £1,000.
There are no other benefits to the charity trustees from employment with the charity in the period neither were they reimbursed expenses during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

16. TANGIBLE FIXED ASSETS

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Cost						
As at 1 January 2025	0.00	0.00	392,348.99	0.00	392,348.99	0.00
Additions	0.00	0.00	0.00	392,348.99	0.00	392,348.99
As at 31 December 2025	0.00	0.00	392,348.99	392,348.99	392,348.99	392,348.99
Depreciation						
As at 1 January 2025	0.00	0.00	13,078.30	0.00	13,078.30	0.00
Charge for the year	0.00	0.00	15,693.96	13,078.30	15,693.96	13,078.30
As at 31 December 2025	0.00	0.00	28,772.26	13,078.30	28,772.26	13,078.30
Net book value						
As at 1 January 2025	0.00	0.00	379,270.69	392,348.99	379,270.69	392,348.99
As at 31 December 2025	0.00	0.00	363,576.73	379,270.69	363,576.73	379,270.69

17. DEBTORS

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Non-funded Fees	454.25	6.00	0.00	0.00	454.25	6.00
Early Years Alliance	4,712.58	1,388.72	0.00	0.00	4,712.58	1,388.72
Total	5,166.83	1,394.72	0.00	0.00	5,166.83	1,394.72

18. MONETARY ASSETS

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Cash at bank – current	3,902.67	45,061.40	108.00	(36,291.82)	4,010.67	8,769.58
Cash at bank – deposit	169,310.75	100,764.35	0.00	0.00	169,310.75	100,764.35
Petty Cash Balance	100.24	40.90	0.00	0.00	100.24	40.90
TOTAL FUNDS	**173,313.66**	**145,866.65**	**108.00**	**(36,291.82)**	**173,421.66**	**109,574.83**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

19. CREDITORS (amounts falling due within one year)

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Monico Tunley Ltd	480.00	960.00	0.00	0.00	480.00	960.00
British Gas	205.30	0.00	0.00	0.00	205.30	0.00
Phoenix Business	10.29	0.00	0.00	0.00	10.29	0.00
HMRC (PAYE)	6,111.51	0.00	0.00	0.00	6,111.51	0.00
Bank Charges	34.63	0.00	0.00	0.00	34.63	0.00
Business Waste	149.20	0.00	0.00	0.00	149.20	0.00
Total	6,990.93	960.00	0.00	0.00	6,990.93	960.00

20. LOANS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Harpur Trust	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

21. LOANS – AMOUNTS FALLING DUE ONE YEAR PLUS

To assist with the cash flow for the new build project a 5 year loan was taken (May 2022) to pay the final instalment of the modular building.

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Aldermore Bank	0.00	0.00	13,242.14	22,249.70	13,242.14	22,249.70
Total	0.00	0.00	13,242.14	22,249.70	13,242.14	22,249.70

22. MOVEMENT IN FUNDS

	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24	31 Dec 25	31 Dec 24
	£	£	£	£	£	£
Surplus/(Deficit)	**73,919.81**	**63,591.41**	**(19,018.20)**	**(16,257.49)**	**54,901.61**	**47,333.92**
Fund Balance at 31 Dec 24	146,301.37	2,675.46	320,729.17	336,986.66	467,030.54	339,662.12
Transfer to/(from) Improvement fund	(48,731.62)	80,034.50	48,731.62	0.00	0.00	80,034.50
Fund balance at 31 Dec 25	**171,489.56**	146,301.37	**350,442.59**	**320,729.17**	**521,932.15**	**467,030.54**

23. TRANSFER FROM OAKLEY PRE-SCHOOL

The activities were previously operated by an unincorporated charity, Oakley Pre-School (charity number 1030651). Upon the formation of a new CIO entity, the activities were transferred and any remaining funds held by Oakley Pre-School were transferred into Oakley Kindergarten on the first day of operation. This fund transfer is reflected in the fund balances as at 31 December 2025.