

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025
FOR
THE DONKEY FIELD PRE-SCHOOL**

Currie Accountancy Limited
Chartered Accountants
First Floor
13a High Street
Edenbridge
Kent
TN8 5AB

THE DONKEY FIELD PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025**

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THE DONKEY FIELD PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2025

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

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

1035097

Principal address

Hophurst Drive
Crawley Down
West Sussex
RH10 4XA

Trustees

Rachel Mears Chairperson
Sally Cheesmur
Russell Dunn
K Geard (resigned 28.1.2025)
Ceylon Mutlu (appointed 28.1.2025)

Independent Examiner

I J Currie FCA
Currie Accountancy Limited
Chartered Accountants
First Floor
13a High Street
Edenbridge
Kent
TN8 5AB

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

.....
Russell Dunn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DONKEY FIELD PRE-SCHOOL

Independent examiner's report to the trustees of The Donkey Field Pre-School

I report to the charity trustees on my examination of the accounts of The Donkey Field Pre-School (the Trust) for the year ended 31st August 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.

I J Currie FCA

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Date:

THE DONKEY FIELD PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,580	258
Charitable activities	5		
Pre-school		192,470	171,488
Other trading activities	3	6,717	5,839
Investment income	4	692	644
Total		201,459	178,229
EXPENDITURE ON			
Raising funds		1,603	719
Charitable activities			
Pre-school		177,841	160,582
Total		179,444	161,301
NET INCOME		22,015	16,928
RECONCILIATION OF FUNDS			
Total funds brought forward		155,305	138,377
TOTAL FUNDS CARRIED FORWARD		177,320	155,305

The notes form part of these financial statements

THE DONKEY FIELD PRE-SCHOOL

BALANCE SHEET 31ST AUGUST 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	4,861	9,723
CURRENT ASSETS			
Cash at bank and in hand		221,877	191,404
CREDITORS			
Amounts falling due within one year	9	(49,418)	(45,822)
NET CURRENT ASSETS		<u>172,459</u>	<u>145,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>177,320</u>	<u>155,305</u>
NET ASSETS		<u>177,320</u>	<u>155,305</u>
FUNDS			
Unrestricted funds		<u>177,320</u>	<u>155,305</u>
TOTAL FUNDS		<u>177,320</u>	<u>155,305</u>

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

.....
Russell Dunn - Trustee

The notes form part of these financial statements

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.

Improvements to property	- 25% on cost
School equipment	- 25% on cost

Small equipment and furniture is expensed in the year of purchase.

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.

The charity has no restricted funds.

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.

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST AUGUST 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Grants	<u>1,580</u>	<u>258</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Charities Trust	<u>1,580</u>	<u>258</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events and trips	<u>6,717</u>	<u>5,839</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>692</u>	<u>644</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
School fees	Pre-school	<u>191,541</u>	170,852
Uniform sales	Pre-school	<u>929</u>	636
		<u>192,470</u>	<u>171,488</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

None of the trustees receive any remuneration from the Trust. Any relative of theirs who attends the school does so on the same terms as any other child.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The trustees are all members of the management committee and are closely involved in the day to day running of the charity. The resources needed to itemise the amounts reimbursed to individuals for the year exceeds the benefit derived from the information obtained.

7. STAFF COSTS

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

	2025	2024
School staff	10	10
	<u>10</u>	<u>10</u>

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

8. TANGIBLE FIXED ASSETS

	Improvements to property £	School equipment £	Totals £
COST			
At 1st September 2024 and 31st August 2025	34,845	15,473	50,318
	<u>34,845</u>	<u>15,473</u>	<u>50,318</u>
DEPRECIATION			
At 1st September 2024	25,845	14,750	40,595
Charge for year	4,500	362	4,862
	<u>25,845</u>	<u>14,750</u>	<u>40,595</u>
At 31st August 2025	30,345	15,112	45,457
	<u>30,345</u>	<u>15,112</u>	<u>45,457</u>
NET BOOK VALUE			
At 31st August 2025	4,500	361	4,861
	<u>4,500</u>	<u>361</u>	<u>4,861</u>
At 31st August 2024	9,000	723	9,723
	<u>9,000</u>	<u>723</u>	<u>9,723</u>

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Payments on account	46,544	43,598
Other creditors	2,874	2,224
	<u>49,418</u>	<u>45,822</u>

10. RELATED PARTY DISCLOSURES

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

THE DONKEY FIELD PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	1,580	258
Other trading activities		
Fundraising events and trips	6,717	5,839
Investment income		
Deposit account interest	692	644
Charitable activities		
School fees	191,541	170,852
Uniform sales	929	636
	192,470	171,488
Total incoming resources	201,459	178,229
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,603	719
Charitable activities		
Wages	142,967	131,662
Pensions	11,802	7,130
Rent	9,555	9,099
Training and subscriptions	1,648	1,386
Small equipment and activities	590	988
Uniforms	829	1,061
Equipment depreciation	362	362
	167,753	151,688
Support costs		
Management		
Insurance	1,857	832
Telephone	1,710	1,479
Office supplies and sundries	103	171
Storage	818	811
Depreciation of property improvements	4,500	4,501
	8,988	7,794
Governance costs		
Independent examiners fee	1,100	1,100

This page does not form part of the statutory financial statements

THE DONKEY FIELD PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025**

	2025 £	2024 £
Total resources expended	<u>179,444</u>	<u>161,301</u>
Net income	<u>22,015</u>	<u>16,928</u>

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Independent Examiner

I J Currie FCA
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Approved by order of the board of trustees on and signed on its behalf by:

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Russell Dunn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DONKEY FIELD PRE-SCHOOL

Independent examiner's report to the trustees of The Donkey Field Pre-School

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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

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THE DONKEY FIELD PRE-SCHOOL

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FOR THE YEAR ENDED 31ST AUGUST 2025**

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THE DONKEY FIELD PRE-SCHOOL

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CURRENT ASSETS			
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CREDITORS			
Amounts falling due within one year	9	(49,418)	(45,822)
NET CURRENT ASSETS		<u>172,459</u>	<u>145,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>177,320</u>	<u>155,305</u>
NET ASSETS		<u>177,320</u>	<u>155,305</u>
FUNDS			
Unrestricted funds		<u>177,320</u>	<u>155,305</u>
TOTAL FUNDS		<u>177,320</u>	<u>155,305</u>

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

.....
Russell Dunn - Trustee

The notes form part of these financial statements

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.

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Tangible fixed assets

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

Improvements to property	- 25% on cost
School equipment	- 25% on cost

Small equipment and furniture is expensed in the year of purchase.

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.

The charity has no restricted funds.

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.

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST AUGUST 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Grants	<u>1,580</u>	<u>258</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Charities Trust	<u>1,580</u>	<u>258</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events and trips	<u>6,717</u>	<u>5,839</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>692</u>	<u>644</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
School fees	Pre-school	<u>191,541</u>	170,852
Uniform sales	Pre-school	<u>929</u>	636
		<u>192,470</u>	<u>171,488</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The trustees are all members of the management committee and are closely involved in the day to day running of the charity. The resources needed to itemise the amounts reimbursed to individuals for the year exceeds the benefit derived from the information obtained.

7. STAFF COSTS

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

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School staff	10	10

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8. TANGIBLE FIXED ASSETS

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Charge for year	4,500	362	4,862
At 31st August 2025	30,345	15,112	45,457
NET BOOK VALUE			
At 31st August 2025	4,500	361	4,861
At 31st August 2024	9,000	723	9,723

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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THE DONKEY FIELD PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2025

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Governance costs		
Independent examiners fee	1,100	1,100

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025**

	2025 £	2024 £
Total resources expended	<u>179,444</u>	<u>161,301</u>
Net income	<u>22,015</u>	<u>16,928</u>

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Sally Cheesmur
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Raising funds		1,603	719
Charitable activities			
Pre-school		177,841	160,582
Total		179,444	161,301
NET INCOME		22,015	16,928
RECONCILIATION OF FUNDS			
Total funds brought forward		155,305	138,377
TOTAL FUNDS CARRIED FORWARD		177,320	155,305

The notes form part of these financial statements

THE DONKEY FIELD PRE-SCHOOL**BALANCE SHEET
31ST AUGUST 2025**

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	4,861	9,723
CURRENT ASSETS			
Cash at bank and in hand		221,877	191,404
CREDITORS			
Amounts falling due within one year	9	(49,418)	(45,822)
NET CURRENT ASSETS		172,459	145,582
TOTAL ASSETS LESS CURRENT LIABILITIES		177,320	155,305
NET ASSETS		177,320	155,305
FUNDS			
Unrestricted funds		177,320	155,305
TOTAL FUNDS		177,320	155,305

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

.....
Russell Dunn - Trustee

The notes form part of these financial statements

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.

Improvements to property	- 25% on cost
School equipment	- 25% on cost

Small equipment and furniture is expensed in the year of purchase.

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.

The charity has no restricted funds.

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.

THE DONKEY FIELD PRE-SCHOOL

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Grants	<u>1,580</u>	<u>258</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Charities Trust	<u>1,580</u>	<u>258</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events and trips	<u>6,717</u>	<u>5,839</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>692</u>	<u>644</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
School fees	191,541	170,852
Uniform sales	929	636
	<u>192,470</u>	<u>171,488</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

None of the trustees receive any remuneration from the Trust. Any relative of theirs who attends the school does so on the same terms as any other child.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

The trustees are all members of the management committee and are closely involved in the day to day running of the charity. The resources needed to itemise the amounts reimbursed to individuals for the year exceeds the benefit derived from the information obtained.

7. STAFF COSTS

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

	2025	2024
School staff	10	10

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

8. TANGIBLE FIXED ASSETS

	Improvements to property £	School equipment £	Totals £
COST			
At 1st September 2024 and 31st August 2025	34,845	15,473	50,318
DEPRECIATION			
At 1st September 2024	25,845	14,750	40,595
Charge for year	4,500	362	4,862
At 31st August 2025	30,345	15,112	45,457
NET BOOK VALUE			
At 31st August 2025	4,500	361	4,861
At 31st August 2024	9,000	723	9,723

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Payments on account	46,544	43,598
Other creditors	2,874	2,224
	<u>49,418</u>	<u>45,822</u>

10. RELATED PARTY DISCLOSURES

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

THE DONKEY FIELD PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	1,580	258
Other trading activities		
Fundraising events and trips	6,717	5,839
Investment income		
Deposit account interest	692	644
Charitable activities		
School fees	191,541	170,852
Uniform sales	929	636
	192,470	171,488
Total incoming resources	201,459	178,229
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,603	719
Charitable activities		
Wages	142,967	131,662
Pensions	11,802	7,130
Rent	9,555	9,099
Training and subscriptions	1,648	1,386
Small equipment and activities	590	988
Uniforms	829	1,061
Equipment depreciation	362	362
	167,753	151,688
Support costs		
Management		
Insurance	1,857	832
Telephone	1,710	1,479
Office supplies and sundries	103	171
Storage	818	811
Depreciation of property improvements	4,500	4,501
	8,988	7,794
Governance costs		
Independent examiners fee	1,100	1,100

This page does not form part of the statutory financial statements

THE DONKEY FIELD PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025**

	2025 £	2024 £
Total resources expended	<u>179,444</u>	<u>161,301</u>
Net income	<u>22,015</u>	<u>16,928</u>

This page does not form part of the statutory financial statements