

**REGISTERED COMPANY NUMBER: 05995265 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117961**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 August 2025**  
**for**  
**FETCHAM VILLAGE PRE-SCHOOL**

Russell & Co  
Station House  
Station Approach  
East Horsley  
Leatherhead  
Surrey  
KT24 6QX

# **FETCHAM VILLAGE PRE-SCHOOL**

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## **FETCHAM VILLAGE PRE-SCHOOL**

### **Report of the Trustees for the Year Ended 31 August 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide for the development and education of children primarily under statutory school age.

##### **Significant activities**

The charity runs a pre-school for all day or just morning or just afternoon attendance, 38 weeks a year.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The charity took over the running of an existing pre-school from September 2006. The pre-school ran very successfully and at capacity benefiting over 90 local children and their families before the Covid-19 pandemic.

From November 2022, to meet a change in demand post the pandemic, the pre-school opened for full day sessions in addition to the morning or afternoon. Since this change the pre-school has been running at capacity and this is reflected in a substantial increase in income this financial year. Over 50 local children attend. The children are very happy at the pre-school and an Ofsted inspection in September 2019 assessed the setting as outstanding. When planning the activities of the charity, the trustees have due regard for the public benefit guidance published by the Charity Commission.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal source of funds is through the nursery education grant. The expenditure supports the salaries of high quality staff who provide the best pre-school education to meet the needs of young children.

##### **Reserves policy**

The reserves at 31st August 2025 were £60,283. The trustees aim to maintain reserves to fund redundancy payments in the unlikely event that the pre-school has to close and these were estimated to be £16,000 at 31st August 2022.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Fetcham Village Pre-School is a company limited by guarantee with no share capital, and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 10 November 2006 in England and Wales and became a registered charity on 14th February 2007.

##### **Recruitment and appointment of new trustees**

Three trustees are appointed by Fetcham Village Infant School's governing body. Two trustees are elected by members of the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05995265 (England and Wales)

##### **Registered Charity number**

1117961

##### **Registered office**

School Lane  
Fetcham  
Surrey  
KT22 9JU

# **FETCHAM VILLAGE PRE-SCHOOL**

## **Report of the Trustees for the Year Ended 31 August 2025**

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### **Trustees**

J P R Law  
Mrs J Herbert  
Mrs L McHale  
S Sharp  
Mrs A Sinclair

### **Independent Examiner**

Russell & Co  
Station House  
Station Approach  
East Horsley  
Leatherhead  
Surrey  
KT24 6QX

Approved by order of the board of trustees on 11 February 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Sharp', written in a cursive style.

S Sharp - Trustee

**Independent Examiner's Report to the Trustees of  
Fetcham Village Pre-School**

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**Independent examiner's report to the trustees of Fetcham Village Pre-School ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Andrew Russell

Russell & Co  
Station House  
Station Approach  
East Horsley  
Leatherhead  
Surrey  
KT24 6QX

Date: .....11/02/2026

**FETCHAM VILLAGE PRE-SCHOOL****Statement of Financial Activities  
for the Year Ended 31 August 2025**

		<b>2025 Unrestricted fund £</b>	<b>2024 Total funds £</b>
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Pre-school		<b>209,205</b>	197,098
Investment income	2	<b>1,287</b>	992
<b>Total</b>		<b>210,492</b>	198,090
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Pre-school		<b>199,249</b>	173,706
 <b>NET INCOME</b>		<b>11,243</b>	24,384
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>49,040</b>	24,656
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>60,283</b>	49,040

The notes form part of these financial statements

# FETCHAM VILLAGE PRE-SCHOOL

## Balance Sheet 31 August 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		98,298	46,466
<b>CREDITORS</b>			
Amounts falling due within one year	7	(38,015)	2,574
<b>NET CURRENT ASSETS</b>		<u>60,283</u>	<u>49,040</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>60,283</u>	<u>49,040</u>
<b>NET ASSETS</b>		<u>60,283</u>	<u>49,040</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>60,283</u>	<u>49,040</u>
<b>TOTAL FUNDS</b>		<u>60,283</u>	<u>49,040</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

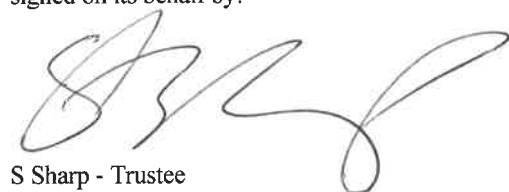
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 February 2026 and were signed on its behalf by:



S Sharp - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Equipment	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



# **FETCHAM VILLAGE PRE-SCHOOL**

## **Notes to the Financial Statements - continued for the Year Ended 31 August 2025**

### **2. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	<u>1,287</u>	<u>992</u>

### **3. TRUSTEES' REMUNERATION AND BENEFITS**

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

#### **Trustees' expenses**

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

### **4. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	133,694	132,743
Other pension costs	<u>3,078</u>	<u>2,789</u>
	<u>136,772</u>	<u>135,532</u>

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

	2025	2024
	16	16
Part-time nursery staff	<u>16</u>	<u>16</u>

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

### **5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Pre-school	197,098
Investment income	<u>992</u>
<b>Total</b>	<u>198,090</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Pre-school	<u>173,706</u>
<b>NET INCOME</b>	24,384

# **FETCHAM VILLAGE PRE-SCHOOL**

## **Notes to the Financial Statements - continued for the Year Ended 31 August 2025**

### **5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

#### **RECONCILIATION OF FUNDS**

Total funds brought forward

24,656

#### **TOTAL FUNDS CARRIED FORWARD**

49,040

### **6. TANGIBLE FIXED ASSETS**

	Equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024 and 31 August 2025	10,544	4,930	15,474
<b>DEPRECIATION</b>			
At 1 September 2024 and 31 August 2025	10,544	4,930	15,474
<b>NET BOOK VALUE</b>			
At 31 August 2025	-	-	-
At 31 August 2024	-	-	-

### **7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	-	269
Social security and other taxes	(6,696)	(3,393)
Other creditors	762	-
Deferred income	43,399	-
Accrued expenses	550	550
	38,015	(2,574)

### **8. MOVEMENT IN FUNDS**

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	49,040	11,243	60,283
<b>TOTAL FUNDS</b>	49,040	11,243	60,283

# **FETCHAM VILLAGE PRE-SCHOOL**

## **Notes to the Financial Statements - continued for the Year Ended 31 August 2025**

### **8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,492	(199,249)	11,243
<b>TOTAL FUNDS</b>	<u>210,492</u>	<u>(199,249)</u>	<u>11,243</u>

### **Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	24,656	24,384	49,040
<b>TOTAL FUNDS</b>	<u>24,656</u>	<u>24,384</u>	<u>49,040</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,090	(173,706)	24,384
<b>TOTAL FUNDS</b>	<u>198,090</u>	<u>(173,706)</u>	<u>24,384</u>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	24,656	35,627	60,283
<b>TOTAL FUNDS</b>	<u>24,656</u>	<u>35,627</u>	<u>60,283</u>

## **FETCHAM VILLAGE PRE-SCHOOL**

### **Notes to the Financial Statements - continued for the Year Ended 31 August 2025**

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#### **8. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	408,582	(372,955)	35,627
<b>TOTAL FUNDS</b>	<u>408,582</u>	<u>(372,955)</u>	<u>35,627</u>

#### **9. RELATED PARTY DISCLOSURES**

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

**FETCHAM VILLAGE PRE-SCHOOL****Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	1,287	992
<b>Charitable activities</b>		
Fees (from parents)	29,637	29,640
Other income	14,204	23,921
Grants	165,364	143,537
	<u>209,205</u>	<u>197,098</u>
<b>Total incoming resources</b>	<b>210,492</b>	<b>198,090</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	133,694	132,743
Pensions	3,078	2,789
Rent & rates	12,267	11,563
Supplies & equipment	20,111	7,216
Utilities & cleaning	7,972	8,619
Building Maintenance	12,506	986
Administration costs	3,938	3,667
Training	1,341	1,741
CRB checks	353	215
Insurance	921	857
Outings	934	1,189
Photocopying	445	674
	<u>197,560</u>	<u>172,259</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	60	60
<b>Governance costs</b>		
Accountancy fees	550	550
Administrative costs	1,000	789
Other costs	79	48
	<u>1,629</u>	<u>1,387</u>
<b>Total resources expended</b>	<b>199,249</b>	<b>173,706</b>
<b>Net income</b>	<b>11,243</b>	<b>24,384</b>

This page does not form part of the statutory financial statements