

Registered Number: 06025001  
Charity Number: 1118021

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**UNAUDITED**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**CONTENTS**

	Page
Reference and administrative details of the charity, its trustees and advisers	3
Directors' report	4 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9 - 14

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**Directors**

Sherri Revell  
Elizabeth Bengé  
Nicole Dixon  
Stephanie Guthrie  
Hanna Louise Woodfall  
Claire Marie Eastmead  
Catherine Coldwell  
Nicola Joanne Parker

**Company registered number**

6025001

**Charity registered number**

1118021

**Registered office**

70 Gibson Drive  
Kings Hill  
West Malling  
Kent ME19 4LG

**Company Secretary**

Mandy Karen Norman

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

The Directors (who are also trustees of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Kings Hill Pre-School (the company) for the year ended 31 August 2025. The Directors confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice FRS102 (effective January 2015), including the second edition of the FRS102 SORP that is effective for reporting periods beginning on or after 1 January 2019.

**Structure, governance and management**

**CONSTITUTION**

Kings Hill Pre-School was incorporated as a company limited by guarantee on 11 December 2006 (company number 6025001) and is governed by its memorandum and articles of association. The company is also registered as a charitable company limited by guarantee. The company is controlled by the Directors who also act as Trustees.

The company is constituted under a Trust deed and its registered charity number 1118021.

**ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The charity laws are upheld by the company secretary with the treasurer ensuring the business remains financially viable. The Chair liaises with both parties on a regular basis. Day to day operations are overseen by the directors with major decisions decided by vote at committee meetings which take place every 4-6 weeks. The committee consists of directors and the manager of the Pre-School.

Directors are appointed by vote amongst members of the committee. No official training has been undertaken by the members. Advice has been sought from appropriate sources as and when matters beyond the capabilities of the committee have arisen.

**POLICIES AND OBJECTIVES**

In setting objectives and planning for activities, the directors have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance on its facilities to those on low income.

The principal object of the company is to enhance the development and education of children primarily under statutory school age. There have been no changes in the objectives since the last annual report.

**Achievements and performance**

**REVIEW OF ACTIVITIES**

The pre-school is still as popular as ever and has again been at full capacity for the year. The waiting list continues to grow and new registrations for 2026 , 2027 & 2028 are being received. We are continuing our talks with the Parish Council and Liberty Property Trust to expand the outside space we currently have alongside the expansion work of the community centre. We continue to accept the 30 hours government funding for eligible children.

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**RESERVES POLICY**

Since opening we have managed to build a reserve fund in order to allow the pre-school to operate in leaner times. It is our aim to maintain a reserve fund to cover:

- at least three terms running costs (£45,000)
- staff redundancy (£2,000 for each year following 2 years opening)
- wear and tear of fixtures and fittings (£4,000 per year of opening)
- replacement of toys and equipment (£3,000 per year)

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Directors on 6th October 2025 and signed on their behalf, by:

**Hannah Louise Woodfall**

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF KINGS HILL PRE-SCHOOL**

I report to the trustees on the financial statements of the company for the year ended 31 August 2025.

Having satisfied myself that the financial statements of the charity are not to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 matter has 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 Charities Act, or
- (2) the financial statements do not accord with those records, or
- (3) the financial statements 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, or
- (4) the financial statements 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 (FRS102).

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 financial statements to be reached.

**Signed:**



*Louis Whaley AFA; on behalf of LRK Accounting Limited*

**06/10/2025**

**Relevant professional qualification(s) or body:**

AFA, Institute of Financial Accountants (IFA)

**KINGS HILL PRE-SCHOOL**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income and Expenditure Account)  
**FOR THE YEAR ENDED 31 AUGUST 2025**

		<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
	<b>Note</b>				
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	-	-	-	100
Activities for generating funds	3	-	397	397	732
Investment income	4	-	470	470	420
Incoming resources from charitable activities	5	-	262,277	262,277	212,051
<b>TOTAL INCOMING RESOURCES</b>		-	<b>263,144</b>	<b>263,144</b>	<b>213,304</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income		-	-	-	-
Charitable activities	6	-	230,754	230,754	192,176
Governance costs	7	-	8,150	8,150	11,830
<b>TOTAL RESOURCES EXPENDED</b>		-	<b>238,905</b>	<b>238,905</b>	<b>204,006</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		-	<b>24,239</b>	<b>24,239</b>	<b>9,298</b>
<i>Total funds as at 1 September 2024</i>		-	94,871	94,871	85,574
<b>TOTAL FUNDS AT 31 AUGUST 2025</b>		-	<b>119,110</b>	<b>119,110</b>	<b>94,871</b>

The notes on pages 9 to 14 form part of these financial statements.

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

	Note	£	2025 £	£	2024 £
<b>FIXED ASSETS</b>					
Tangible assets	10		14,677		10,393
<b>CURRENT ASSETS</b>					
Stock	12	-	-	-	-
Debtors	12	1,092		1,692	
Cash at bank and in hand		107,113		85,289	
		<u>108,205</u>		<u>86,981</u>	
<b>CREDITORS: amounts falling due within one year</b>	13	( 3,772)		( 2,503)	
<b>NET CURRENT ASSETS</b>			<u>104,433</u>		<u>84,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>119,110</u>		<u>94,871</u>
<b>CHARITY FUNDS</b>					
Restricted funds			-		-
Unrestricted funds			119,110		94,871
			<u>119,110</u>		<u>94,871</u>

The Directors consider that the company is entitled to exemption from the requirements to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 August 2024 and of its net resources expended for the year then ended in accordance with the requirements of section 477 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved by the Directors on 6th October 2025 and signed on their behalf, by:

**Hannah Louise Woodfall**

The notes on pages 9 to 14 form part of these financial statements.



**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

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

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with Section 1A of the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The financial statements have been prepared in accordance with the Statement of Recommended Practice SORP102 (effective 1 January 2015), applicable accounting standards and the Companies Act 2006.

**1.2 Company Status**

The company is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities which the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**KINGS HILL PRE-SCHOOL**  
(A company limited by guarantee)

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

**1. ACCOUNTING POLICIES (continued)**

**1.6 Tangible fixed assets and depreciation**

All assets costing more than £100 are capitalised.

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 25% straight line

**2. VOLUNTARY INCOME**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
Donations	-	-	-	100
Grants	-	-	-	-
	-	-	-	100

**3. FUNDRAISING INCOME**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
Fundraising activities	-	397	397	732
Commissions	-	-	-	-
	-	397	397	732

**4. INVESTMENT INCOME**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
Interest received	-	470	470	420

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

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

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
Fees Government Funded	-	198,336	198,336	151,162
Parent Funding	-	-	-	34,688
Miscellaneous Funding	-	63,940	63,940	26,201
Subtotal	-	262,277	262,277	212,051
	-	262,277	262,277	212,051

**6. DIRECT COSTS**

	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Play materials and equipment	3,923	2,211
Food & consumables	5,311	4,133
Staff training, welfare, travel & subs	1,346	2,013
Rent, rates and utilities	17,965	16,501
Repairs, maintenance and cleaning	5,148	2,262
General admin costs	5,721	4,490
Depreciation & profit on sale of assets (restricted)	-	-
Depreciation & profit on sale of assets (unrestricted)	8,254	5,119
Salary, National Ins and Pension	183,086	155,448
	230,754	192,176

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

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

**7. GOVERNANCE COSTS**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
Auditors' remuneration	-	-	-	-
Independent examiners' fee	-	150	150	150
Professional fees	-	4,195	4,195	8,446
Insurance	-	3,681	3,681	3,110
Bank charges	-	124	124	124
	-	8,150	8,150	11,830

**8. NET EXPENDITURE**

This is stated after charging:

	<b>2025 £</b>	<i>2024 £</i>
Depreciation of tangible fixed assets & profit on sale: - owned by the charity	<b>8,254</b>	5,119

No remuneration is paid to the Directors for the services as trustees of the Company and no Directors have been reimbursed for expenses in the year.

**9. STAFF COSTS**

Staff costs were as follows:

	<b>2025 £</b>	<i>2024 £</i>
Salaries, National Ins & Pension costs	<b>183,086</b>	155,448
	<b>183,086</b>	155,448

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

<b>No.</b>	<i>No.</i>
<b>10</b>	9

No employee received remuneration amounting to more than £60,000 in either year.

**KINGS HILL PRE-SCHOOL**  
(A company limited by guarantee)

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

**10. TANGIBLE FIXED ASSETS**

	Fixtures & fittings £
<b>Cost</b>	
At 1 September 2024	90,719
Additions	12,538
Disposals	-
At 31 August 2025	<u>103,256</u>
<b>Depreciation</b>	
At 1 September 2024	80,324
Charge for the year	8,254
On disposals	-
At 31 August 2025	<u>88,578</u>
<b>Net book value</b>	
At 31 August 2024	<u>10,393</u>
At 31 August 2025	<u>14,677</u>

**11. STOCK**

	2025 £	2024 £
Stock held	-	-
	<u>-</u>	<u>-</u>

**12. DEBTORS**

	2025 £	2024 £
Trade debtors	48	666
Other debtors	-	-
Prepayments	1,044	1,027
	<u>1,092</u>	<u>1,692</u>

**13. CREDITORS**

**Amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred income	624	1,024
Trade Creditors	840	884
Credit Card	1,148	595
Other Taxes and Social Security	1,160	-
	<u>3,772</u>	<u>2,503</u>

**KINGS HILL PRE-SCHOOL**  
**(A company limited by guarantee)**

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

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Restricted Funds 2025 £</b>	<b>Unrestricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
Tangible fixed assets	-	14,677	14,677	10,393
Current assets	-	108,205	108,205	86,981
Creditors due within one year	- (	3,772) (	3,772) (	2,503)
	-	119,110	119,110	94,871