

Company registration number: 06641688  
Charity registration number: 1125688

**THE ARK CHILD OKEFORD  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

Rapid Accounts Limited  
Unit 20 The Wincombe Centre  
Wincombe Business Park  
Shaftesbury  
Dorset  
SP7 9QJ

## **The Ark Child Okeford Contents**

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**The Ark Child Okeford**  
**Company No. 06641688**  
**Trustees' Report For The Year Ended 31 July 2025**

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The trustees present their report and the financial statements for the year ended 31 July 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The principal policies and objectives of the charity are:

- a) To enhance the development and education of children in a parent-involving, community based group
- b) To offer good quality affordable childcare
- c) To provide a caring, safe, secure and stimulating environment for children from 0 to 11 years
- d) To work within a framework that ensures equality of opportunity for all children and families

#### **Public Benefit**

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

#### **Main Achievements**

At the start of the 2024/2025 Financial Year, The Ark's reserves were good, with £137,916 held in the bank. In May, 2025 £7000 was transferred to our third account to give a £78,000 reserve for wages. With the National Living Wage increasing by 6.7% from £11.44 to £12.21 in April 2025, staff were awarded a 6.7% payrise. Our fee prices remained the same for the 2024/25 Financial year. However, from Summer Term 2025 (1st April 2025-31st August 2025), the amount of funding we received from DCC increased, as follows:  
Under 2's £9.79 - £10.05 per hour  
2 year old (non premium) £7.22 - £7.43 per hour  
2 year old (premium) £7.90 - £8.43 per hour  
3-4 year olds (non premium) £5.19 - £5.45 per hour  
3-4 year olds (premium) £5.87 - £6.45 per hour  
Monthly invoices are being paid promptly and from August 2024- July 2025, 100% of invoices have been paid. I feel that our year-end financial position was strong, with £118,920 in the current account, £78,398 in the wage reserve account and £13,868 in our fundraising account.  
Bookings continue to be strong. We have a waiting list in operation for all our rooms.  
We are confident that The Ark's financial position will remain secure throughout the next year.

### **Reference and Administrative Details**

#### **Trustees**

Mrs Rebecca Baker (appointed 09/09/2025)  
Mrs Laura Bridger-Chilvers  
Mrs Florence Manning  
Mrs Georgina McLean  
Mrs Sarah McNab  
Mrs Emma-Louise Nicholls  
Miss Holly Parsons-Fox (appointed 14/02/2025)  
Miss Natasha Pike  
Mrs Kathy Pym  
Mrs Amy Rose  
Mrs Alice Witcher  
Mrs Jennifer Young  
Mrs Emma Elsworth (resigned 03/06/2025)

#### **Company Secretaries**

Mrs Florence Manning (appointed 26/09/2024)  
Mrs Erin Lawrence (resigned 26/09/2024)

#### **Other Personnel**

Emma Nicholls - Chairperson

**The Ark Child Okeford  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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**Charity Number**

1125688

**Company Number**

06641688

**Independent Examiner**

Rapid Accounts Limited  
Accountants  
Unit 20 The Wincombe Centre  
Wincombe Business Park  
Shaftesbury  
Dorset  
SP7 9QJ

**The Ark Child Okeford  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of The Ark Child Okeford for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

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Date 04/11/25

**The Ark Child Okeford**  
**Independent Examiner's Report to the Trustees of The Ark Child Okeford**  
**For The Year Ended 31 July 2025**

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

**Responsibilities and Basis of Report**

As the charity 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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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.

 MAAT.

Date 7/11/25.  
Rapid Accounts Limited  
Accountants  
Unit 20 The Wincombe Centre  
Wincombe Business Park  
Shaftesbury  
Dorset  
SP7 9QJ

**The Ark Child Okeford**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 July 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	18,254	-	18,254	3,581
Charitable activities:					
Charitable activities		563,435	-	563,435	481,380
Other trading activities	4	3,743	-	3,743	3,741
Investments	5	699	-	699	580
	INC	586,131	-	586,131	489,282
<b>EXPENDITURE ON:</b>					
Raising funds	7	(282)	-	(282)	(415)
Charitable activities:	7				
Expenditure		(528,737)	-	(528,737)	(482,873)
		(529,019)	-	(529,019)	(483,288)
<b>NET INCOME</b>		57,112	-	57,112	5,994
Transfers between funds	16	2,175	(2,175)	-	-
<b>NET MOVEMENT IN FUNDS</b>		59,287	(2,175)	57,112	5,994
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		161,370	6,525	167,895	161,900
<b>TOTAL FUNDS CARRIED FORWARD</b>	16	220,657	4,350	225,007	167,894

The notes on pages 8 to 13 form part of these financial statements.

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**The Ark Child Okeford**  
**Comparative Statement of Financial Activities (including Income and Expenditure**  
**Account)**  
**For The Year Ended 31 July 2025**

		2024
		Unrestricted funds    Restricted funds    Total funds
	Notes	£                      £                      £
<b>INCOME AND ENDOWMENTS FROM:</b>		
Donations and legacies	3	3,581                      -                      3,581
Charitable activities:		
Charitable activities		481,380                      -                      481,380
Other trading activities	4	3,741                      -                      3,741
Investments	5	580                      -                      580
		<u>489,282                      -                      489,282</u>
<b>EXPENDITURE ON:</b>		
Raising funds	7	(415)                      -                      (415)
Charitable activities:	7	
Expenditure		(482,873)                      -                      (482,873)
		<u>(483,288)                      -                      (483,288)</u>
<b>NET INCOME</b>		5,994                      -                      5,994
Transfers between funds	16	2,175                      (2,175)                      -
<b>NET MOVEMENT IN FUNDS</b>		8,169                      (2,175)                      5,994
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward		153,200                      8,700                      161,900
<b>TOTAL FUNDS CARRIED FORWARD</b>	16	<u>161,369                      6,525                      167,894</u>

The notes on pages 8 to 13 form part of these financial statements.



**The Ark Child Okeford  
Balance Sheet  
As At 31 July 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	12	42,988	-	42,988	46,678
		42,988	-	42,988	46,678
<b>CURRENT ASSETS</b>					
Debtors	13	781	-	781	32,456
Cash at bank and in hand		211,187	-	211,187	137,916
		211,968	-	211,968	170,372
<b>Creditors: Amounts Falling Due Within One Year</b>	14	(29,949)	-	(29,949)	(49,156)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		182,019	-	182,019	121,216
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		225,007	-	225,007	167,894
<b>NET ASSETS</b>		225,007	-	225,007	167,894
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				4,350	6,525
Unrestricted Funds				220,657	161,369
<b>TOTAL FUNDS</b>	16			225,007	167,894

For the year ending 31 July 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Date 04/11/25

The notes on pages 8 to 13 form part of these financial statements.

# The Ark Child Okeford

## Notes to the Financial Statements

### For The Year Ended 31 July 2025

#### 1. General Information

The Ark Child Okeford is a company limited by guarantee, incorporated in England & Wales, registered number 06641688 and registered charity number 1125688. The registered office is .

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

##### 2.2. Incoming Resources

All income is recognised once the charity has entitlement to the income, there is sufficient probability that the income will be received, and the amount of income receivable can be measured reliably. Donated facilities or services are included at the value to the charity where they can be reliably quantified.

##### 2.3. Resources Expended

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 settlement will be required and the amount of the obligation can be measured reliably. Support costs are all allocated to charitable activities.

##### 2.4. Tangible Fixed Assets and Depreciation

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

Mobile Building - The Raft	Straight line basis over the term of the lease
Leasehold Improvements	Straight line basis over the term of the lease
Plant & Machinery	25% reducing balance basis

##### 2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

##### 2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

##### 2.7. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

#### 3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	5,660	3,581
Grants:		
Government Grants	12,594	-
	<u>18,254</u>	<u>3,581</u>

**The Ark Child Okeford**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**4. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Fundraising events	3,743	3,741

**5. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	699	580

**6. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	10,905	9,492

**7. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>2025 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	282	-	282
Expenditure	31,372	497,365	528,737
	31,654	497,365	529,019

	<b>Activities undertaken directly</b>	<b>Support costs (see note 8)</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	415	-	415
Expenditure	33,457	449,416	482,873
	33,872	449,416	483,288

**8. Support Costs**

	<b>2025 Expenditure</b>
	<b>£</b>
Employee costs:	
Wages and salaries	419,556
Employers NI	25,408
	...CONTINUED

**The Ark Child Okeford**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

Employers pensions - defined contributions scheme	7,855
Staff training	4,990
Premises expenses:	
Utilities	9,003
Water dispenser	245
Cleaning	4,264
General administration:	
Computer software, consumables and maintenance	1,942
Repairs, renewals and maintenance	4,713
Insurance	2,097
Telephone	1,448
Subscriptions & licences	487
Charitable donations	33
Sundry expenses	871
Depreciation:	
Depreciation	10,905
Governance costs:	
Accountancy fees	3,548
	<u>497,365</u>

**2024**

**Expenditure**

**£**

Employee costs:	
Wages and salaries	370,026
Employers NI	21,255
Employers pensions - defined contributions scheme	6,526
Staff training	5,525
Premises expenses:	
Utilities	9,735
Water dispenser	280
Cleaning	4,438
General administration:	
Computer software, consumables and maintenance	2,192
Repairs, renewals and maintenance	12,354
Insurance	1,840
Telephone	1,137
Subscriptions & licences	422
Sundry expenses	1,035
Depreciation:	
Depreciation	9,492
Governance costs:	
Accountancy fees	3,159
	<u>449,416</u>

**The Ark Child Okeford**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**9. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	1,200	1,100
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	2,348	2,059
	<u>3,548</u>	<u>3,159</u>

**10. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	419,556	370,026
Social security costs	25,408	21,255
Other pension costs	7,855	6,526
	<u>452,819</u>	<u>397,807</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**11. Average Number of Employees**

Average number of employees during the year was: 21 (2024: 21)

**12. Tangible Assets**

	<b>Land &amp; Property</b>			
	<b>Mobile Building - The Raft</b>	<b>Leasehold Improvements</b>	<b>Fixtures, Fittings &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 August 2024	61,095	56,476	57,060	174,631
Additions	-	-	7,214	7,214
As at 31 July 2025	<u>61,095</u>	<u>56,476</u>	<u>64,274</u>	<u>181,845</u>
<b>Depreciation</b>				
As at 1 August 2024	27,070	48,510	52,373	127,953
Provided during the period	4,253	3,676	2,975	10,904
As at 31 July 2025	<u>31,323</u>	<u>52,186</u>	<u>55,348</u>	<u>138,857</u>
<b>Net Book Value</b>				
As at 31 July 2025	<u>29,772</u>	<u>4,290</u>	<u>8,926</u>	<u>42,988</u>
As at 1 August 2024	<u>34,025</u>	<u>7,966</u>	<u>4,687</u>	<u>46,678</u>

**The Ark Child Okeford**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**13. Debtors**

	2025	2024
	£	£
<b>Due within one year</b>		
Trade debtors	(822)	31,161
Other debtors	1,603	1,295
	<u>781</u>	<u>32,456</u>

**14. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	1,903	27,847
Taxation and social security	9,292	6,003
Accruals and deferred income	18,754	15,306
	<u>29,949</u>	<u>49,156</u>

**15. Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £7,855 (2024: £6,526).

At the balance sheet date contributions of £1,903 (2024: £1,658) were due to the fund and are included in creditors.

**16. Movement in Funds**

	As at 1 August 2024	Income	Expenditure	Transfers	As at 31 July 2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	161,370	22,696	(1,276)	2,175	184,965
Charitable activities	-	563,435	(527,746)	-	35,689
	<u>161,370</u>	<u>586,131</u>	<u>(529,022)</u>	<u>2,175</u>	<u>220,654</u>
Designated:					
Charitable activities	-	-	3	-	3
	<u>161,370</u>	<u>586,131</u>	<u>(529,019)</u>	<u>2,175</u>	<u>220,657</u>
<b>Total unrestricted funds</b>	<u>161,370</u>	<u>586,131</u>	<u>(529,019)</u>	<u>2,175</u>	<u>220,657</u>
<b>Restricted funds</b>					
Restricted funds	6,525	-	-	(2,175)	4,350
	<u>167,895</u>	<u>586,131</u>	<u>(529,019)</u>	<u>-</u>	<u>225,007</u>
<b>Total funds</b>	<u>167,895</u>	<u>586,131</u>	<u>(529,019)</u>	<u>-</u>	<u>225,007</u>
	As at 1 August 2023	Income	Expenditure	Transfers	As at 31 July 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	153,200	7,902	(415)	2,175	162,862

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**The Ark Child Okeford**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

Designated:

Charitable activities	-	481,380	(482,873)	-	(1,493)
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**Total unrestricted funds**

	153,200	489,282	(483,288)	2,175	161,369
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**Restricted funds**

Restricted funds	8,700	-	-	(2,175)	6,525
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**Total funds**

	161,900	489,282	(483,288)	-	167,894
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**17. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**18. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**19. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.