

The Treehouse Trust

(A company limited by guarantee, not having a share capital)

Directors' Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

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DIRECTORS AND OTHER INFORMATION

Directors

Tim Hirst
Charles Clare
Jane Clare
Jane Randle
Alison Robertson (Resigned 1 July 2024)

Company Registration Number

07655828

Registered Office and Business Address

37 Wallingford Road
Cholsey
Wallingford
Oxon
OX10 9LG
United Kingdom

Accountants

Jacling Accountancy Limited
Unit C4, Didcot Enterprise Centre
Didcot
OX11 7PH

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DIRECTORS' REPORT

for the financial year ended 31 March 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 March 2025.

Principal Activity

Primary education

The Company is limited by guarantee not having a share capital.

Directors

The directors who served during the financial year are as follows:

Tim Hirst
Charles Clare
Jane Clare
Jane Randle
Alison Robertson (Resigned 1 July 2024)

There were no changes in shareholdings between 31 March 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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.

Special provisions relating to small companies

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

On behalf of the board

Tim Hirst
Director

6 February 2026

The Treehouse Trust

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PROFIT AND LOSS ACCOUNT

for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
Turnover	3	101,089	86,161
Cost of sales		(29,454)	(17,900)
Gross profit		71,635	68,261
Administrative expenses		(57,580)	(58,504)
Profit on ordinary activities before taxation		14,055	9,757
Tax on profit on ordinary activities	6	-	-
Profit for the financial year		14,055	9,757
Total comprehensive income		14,055	9,757

The Treehouse Trust

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Company Registration Number: 07655828

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	7	198,288	192,503
Current Assets			
Stocks	8	300	300
Debtors	9	-	1,087
Cash at bank and in hand		39,152	29,795
		39,452	31,182
Creditors: amounts falling due within one year	10	(141)	(141)
Net Current Assets		39,311	31,041
Total Assets less Current Liabilities		237,599	223,544
Reserves			
Retained surplus		237,599	223,544
Members' Funds		237,599	223,544

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the 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 company.

Approved by the Board and authorised for issue on 6 February 2026 and signed on its behalf by

Tim Hirst
Director

The Treehouse Trust

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RECONCILIATION OF MEMBERS' FUNDS

as at 31 March 2025

	Retained surplus	Total
	£	£
At 1 April 2023	213,787	213,787
Profit for the financial year	9,757	9,757
At 31 March 2024	223,544	223,544
Profit for the financial year	14,055	14,055
At 31 March 2025	237,599	237,599

The Treehouse Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

The Treehouse Trust is a company limited by guarantee incorporated and registered in the United Kingdom. The registered number of the company is 07655828. The registered office of the company is 37 Wallingford Road, Cholsey, Wallingford, Oxon, OX10 9LG, United Kingdom which is also the principal place of business of the company. Primary education The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises income from trade, fundraising and donations.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. Freehold land is stated at cost and is not depreciated. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-
Fixtures, fittings and equipment	- 25% Reducing balance
Motor vehicles	- 25% Reducing balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

The Treehouse Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

3. Turnover

The whole of the company's turnover is attributable to its market in United Kingdom and is derived from the principal activity of

	2025 £	2024 £
4. Operating profit		
Operating profit is stated after charging:		
Depreciation of tangible assets	215	287

5. Employees

The average monthly number of employees, excluding Directors, during the financial year was 3, (2024 - 3).

	2025 Number	2024 Number
Total	3	3

6. Tax on profit on ordinary activities

	2025 £	2024 £
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-

No charge to tax arises due to tax losses incurred.

The Treehouse Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Tangible assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	191,641	5,218	11,400	208,259
Additions	6,000	-	-	6,000
At 31 March 2025	197,641	5,218	11,400	214,259
Depreciation				
At 1 April 2024	-	4,717	11,039	15,756
Charge for the financial year	-	125	90	215
At 31 March 2025	-	4,842	11,129	15,971
Net book value				
At 31 March 2025	197,641	376	271	198,288
At 31 March 2024	191,641	501	361	192,503

8. Stocks	2025	2024
	£	£
Stock (non trading)	300	300

The replacement cost of stock did not differ significantly from the figures shown.

9. Debtors	2025	2024
	£	£
Other debtors	-	1,087

10. Creditors	2025	2024
Amounts falling due within one year	£	£
Accruals	141	141

11. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 2.

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

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SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

TRADING STATEMENT

for the financial year ended 31 March 2025

	2025 £	2024 £
Sales		
Trading income	23,251	16,479
Fundraising	39,411	28,297
Donations received	18,918	16,617
Other income	13,974	23,127
Gift Aid	5,535	1,641
	<u>101,089</u>	<u>86,161</u>
Cost of sales		
Opening stock	300	300
Purchases	18,497	12,665
Costs re non trade income	10,957	5,235
	<u>29,754</u>	<u>18,200</u>
Closing stock	(300)	(300)
	<u>29,454</u>	<u>17,900</u>
Gross profit	<u>71,635</u>	<u>68,261</u>
Administrative expenses		
Wages and salaries	37,676	41,812
Social security costs	1,280	1,864
Training, books etc	2,191	355
Rent payable	2,718	1,554
Licences and insurance	3,111	5,185
Light and heat	3,755	2,147
Cleaning	110	91
Repairs and maintenance	605	2,166
Printing, postage and stationery	238	62
Telephone Broadband	1,166	1,401
Motor expenses	705	385
Accountancy Fees	678	648
Credit card charges	502	331
General expenses	397	51
Subscriptions	113	165
Depreciation of tangible assets	215	287
Charitable donations	2,120	-
	<u>57,580</u>	<u>58,504</u>
Net profit	<u>14,055</u>	<u>9,757</u>