

Unaudited financial statements
for the year ended 31 August 2025
for
Old Sarum Nursery
(company limited by guarantee)

Old Sarum Nursery

(company limited by guarantee)

Company information **for the year ended 31 August 2025**

Company registration number:

07915003

Directors:

Mr M Earle
Mrs E Gold
Mrs S Loader
Mrs K Waters

Registered office:

Old Sarum Primary School
Pheasant Drive
Salisbury
Wiltshire
SP4 6GH

Old Sarum Nursery
(company limited by guarantee)

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for the year ended 31 August 2025

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Old Sarum Nursery
(company limited by guarantee)

Directors' report
for the year ended 31 August 2025

The directors present their report with the financial statements for the year ended 31 August 2025.

Directors

The directors shown below have held office during the period from 1 September 2024 to the date of this report.

Mr M Earle	
Mrs E Gold	
Mrs S Loader	
Mr I McLennan	(resigned 28 May 2025)
Mrs N Moss	(resigned 5 January 2026)
Mrs K Waters	

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the directors on and signed on their behalf by:

Old Sarum Nursery
(company limited by guarantee)

Chartered Accountants' Report to the Board of Directors for the preparation of the unaudited financial statements

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Old Sarum Nursery for the year ended 31 August 2025 which comprise the Income and expenditure account, Balance sheet and the notes to the financial statements from the company's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <https://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Old Sarum Nursery, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Old Sarum Nursery and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Old Sarum Nursery and its Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Old Sarum Nursery has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Old Sarum Nursery. You consider that Old Sarum Nursery is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Old Sarum Nursery. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

J Matthiae & Co Limited

Alveus
The Causeway
Winterslow
Salisbury
Wiltshire
SP5 1QW
United Kingdom

Date:

Old Sarum Nursery
(company limited by guarantee)

**Income and expenditure account
for the year ended 31 August 2025**

	2025	2024
	£	£
Turnover	134,758	172,661
Administrative expenses	(169,682)	(181,822)
Deficit for the financial year	(34,924)	(9,161)

Old Sarum Nursery
(company limited by guarantee)

Balance sheet
as at 31 August 2025

			2025	2024
	Note	£	£	£
Fixed assets				
Tangible assets	4	-	388	
			-	388
Current assets				
Cash at bank and in hand		137,041	171,026	
			137,041	171,026
Creditors: amounts falling due within one year			(1,034)	(483)
Net current assets			136,007	170,543
Total assets less current liabilities			136,007	170,931
NET ASSETS			136,007	170,931
Reserves				
Income and expenditure account			136,007	170,931
TOTAL RESERVES			136,007	170,931

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 August 2025.

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

The directors acknowledge their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

Old Sarum Nursery
(company limited by guarantee)

Balance sheet - continued
as at 31 August 2025

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

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

....., Director
Date:

Old Sarum Nursery

(company limited by guarantee)

Notes to the financial statements for the year ended 31 August 2025

1 Company information

Old Sarum Nursery is a private company registered in England and Wales. Its registered number is 07915003. The company is limited by guarantee. Its registered office is Old Sarum Primary School, Pheasant Drive, Salisbury, Wiltshire, SP4 6GH.

2 Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the directors have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the directors take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The directors consider that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, Value Added Tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixed assets:

Fencing	- 10% straight line
Equipment	- 20% straight line
Computer equipment	- 33.33% straight line

Retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to income and expenditure in the period to which they relate.

3 Average number of employees

During the year the average number of employees was 7 (2024 - 10).

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Notes to the financial statements - continued
for the year ended 31 August 2025

4 Tangible fixed assets

	Fixed assets £
Cost	
At 1 September 2024	13,793
At 31 August 2025	<u>13,793</u>
Depreciation	
At 1 September 2024	13,405
Charge for year	388
At 31 August 2025	<u>13,793</u>
Net book value	
At 31 August 2025	<u>-</u>
At 31 August 2024	<u>388</u>

*The detailed income and expenditure account which follows is for information purposes only.
It does not form part of the statutory financial statements.*

Old Sarum Nursery
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**Detailed income and expenditure account
for the year ended 31 August 2025**

		2025		2024
	£	£	£	£
Turnover				
Nursery fees	12,960		22,173	
Wiltshire Council funding	121,798		150,488	
		134,758		172,661
Administrative expenses				
Rent & utilities	10,376		5,260	
Salaries	135,634		152,515	
Pensions	8,265		5,228	
Free school meal vouchers	-		1,775	
Telephone	976		1,023	
Post and stationery	1,099		940	
Advertising	2,115		585	
Travelling	-		113	
Resources	1,411		2,165	
Insurance	1,354		1,225	
Licences & subscriptions	402		622	
Repairs and maintenance	2,591		454	
Waste disposal	497		1,015	
Cleaning	-		584	
Training	328		516	
Copier leasing	507		507	
Activities	222		1,016	
Sundry expenses	1		-	
Provisions	2,692		4,513	
Skoolkit	-		67	
Accountancy	500		450	
Legal and professional	114		34	
Donations	35		-	
Staff gifts	175		25	
Depn of fencing	292		944	
Depn of equipment	96		150	
Depn of computer equipment	-		96	
		(169,682)		(181,822)
Deficit for the financial year		(34,924)		(9,161)

This page does not form part of the statutory financial statements.