

# Ventnor Community Early Years Ltd

## Trustees Report

2024-2025

This year started off with a more secure financial foundation, which we are tremendously pleased about. We are still cautiously optimistic that as our numbers and reputation continues to grow, so will our economic stability. Our rent increased at the start of this academic year, however, it is still manageable as we are fortunate to have all our bills, utilities and maintenance included.

The facilities manager will regularly meet with us to discuss any work or repairs that need to occur, as well as being very responsive to any requests we make, as needed.

Throughout the year, we have continued to resource and purchase as sustainably as possible. We are always looking at free selling sites and searching through charity shops for interesting and exciting equipment and objects. We also have asked parents and families for specific donations by distributing letters and posters home. This resulted in a lot of wonderful resources being donated to the children such as: keys, a vintage radio, wooden planters, cookery equipment, crockery, and more.

In February, we reached out to a tree surgeon to ask for donations to freshen up our mud kitchen area. He generously donated three tonnes of bark, lots of logs for stepping stones and seats, and even made a table out of an old tree. This transformed an area of our outside provision for the children to explore and use, for no cost!

In the summer term, we were still on an upward trajectory for our financial stability, so we made the decision to invest some money into regular activities and experiences for the children. We have a forest school teacher come in once a week for Preschool. He teaches the children skills such as lighting a fire, chopping wood, and making dens. We also introduced going out on trips twice a week. We take trips on the bus to the local Donkey Sanctuary, as well as bus trips to a neighbouring village that has a new large play park.

The government have announced that working families will receive 30 hours entitlement for the next academic year. This has resulted in a surge of new babies enrolling for September 2025 and our registers are almost full.

We remain optimistic and excited for the next academic year and will strive to invest our time and money into the local families of Ventnor and surrounding areas. As we look ahead, it is always our endeavour and ethos to provide high quality and outstanding care and education to all.

Sincerely,

Helen McMullin

**REGISTERED COMPANY NUMBER: 08457584 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1157643**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2025  
for  
Ventnor Community Early Years Centre Ltd

Allegri & Co.  
16c Sandown Road  
Lake  
Isle of Wight  
PO36 9JP

Ventnor Community Early Years Centre Ltd

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for the Year Ended 31 August 2025

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Report of the Trustees  
for the Year Ended 31 August 2025

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 enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability

encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs

instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

The academic year started with us having our numbers of children on roll increased and our full staff team in place. We came in as a whole team for two development days to open the premises up, tidy the garden, and make a new home for the ever growing stick insects!

In October, we were pleased to start our free parent and child group back up after taking a year hiatus. This group is called 'Sing and Sign' and is a time to have fun together whilst learning songs using words and Makaton signs to encourage communication and understanding. We were pleased with having some parents regularly attend the session, and the signed story soon became a highlight.

In November, we decided to redesign and reintroduce our nursery uniform for the children. We went for a navy blue polo t-shirt and matching jumper. The roll out of this was a huge success with most of our children purchasing the new style.

December was a busy month for activities and events. We had our annual Outdoor Christmas fun afternoon. Families were invited to join in with traditional Christmas activities such as gingerbread decorating, and making tree ornaments. As well as seeing Father Christmas in his grotto, watching a magician, and warming up with food from the BBQ and a luxurious hot chocolate. At this event we drew our raffle and were very fortunate to have a huge amount of prizes donated by various businesses on the island, which resulted in us selling a lot of tickets!

We also had a Christmas party for the children, hosted by AJ the entertainer- which was immensely fun, and the Preschool children presented a concert to their families which was wholesome and heart-warming event.

At the end of December we had our unannounced inspection from environmental health, and were extremely pleased to receive a five star rating!

In February, we embarked on a whole setting outing to Amazon World zoological park. We all got on a coach and went to explore the park for the day. We had a wonderful day, finding out about the different animals and playing together in the large soft play structure.

For World Book Day in March, we had a whole week of events, focusing on a different book every day. We went to the local Donkey Sanctuary and read the Wonky Donkey; we made pancakes for Mr Men's Pancake Day. We made a feast for The Hungry Caterpillar, made a magical milkshake for The Smeds and The Smoos, but the highlight of the week was reading The Billy Goats Gruff and having goats and sheep visit the setting to test out the bridges we had made!

At the end of April we introduced our daily rituals to enhance children's experiences and opportunities to learn. We introduced having a forest school teacher come and deliver sessions on Mondays for Preschool, Baking Tuesdays, trips to the Donkey Sanctuary on Wednesdays, bus trips to a large park on Thursdays and milkshake Fridays. This gave the children awareness of the days of the week and they showed great excitement to arrive at nursery and participate in the daily rhythm. Forest school has been a tremendous hit with our Preschool children. They engaged in risky play such as: chopping wood with axes and cooking on an open fire.

In May, an ex-parent donated some tadpoles to the setting and the children showed awe and wonder at watching them transform into frogs. They then returned the frogs to their original pond.

We also celebrated VE day in May. The children had red, white and blue face paints and made scones and sandwiches for an afternoon tea.

We celebrated Eid in June; we danced with bubbles, had a treasure hunt, had moon and stars face paints, as well as making yummy star shaped biscuits. We also celebrated national picnic day, by going to the woodland area and sharing a picnic lunch together.

At the end of June, we held our own mini IOW festival. We played music from a variety of bands and played along using drums and other instruments, had lots of body glitter and face paints, played with the water ball, and made delicious candy floss to eat as a treat!

In July, the children were treated to a special visit from the local fire brigade. They got to go inside and explore the engine, and then watched the fire fighters pretend to put out a fire on our playground and save the teddy from the climbing frame!

We held a Family BBQ and Play afternoon. The children had various activities to explore with their families, we had another BBQ and they got to watch Huxley the Magician perform spellbinding tricks.

We finished the year with a high energy party from AJ the entertainer, which had everyone laughing, dancing and going home with huge balloon hats!

We have had an incredible year at Ventnor Community Early Years and are all looking forward to the New Year ahead.

### **Public benefit**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Ventnor Community Early Years Centre Ltd

Report of the Trustees  
for the Year Ended 31 August 2025

**FUTURE PLANS**

The Trustees have been focussed on maintaining the Ofsted inspection rating with a follow up inspection due 2026.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08457584 (England and Wales)

**Registered Charity number**

1157643

**Registered office**

16c Sandown Road  
Lake  
Isle of Wight  
PO36 9JP

**Trustees**

Mrs H M Mc Mullin Early Year Teacher  
Miss E M L Cousins Carer (resigned 12.1.26)  
Ms E L Brown Early Years Teacher  
Ms T Tredwell Trustee (appointed 12.5.25) (resigned 31.8.25)  
Mrs S Adams Director  
Mrs M M Wright (appointed 13.1.26)  
Miss J A Rann (appointed 13.1.26)

**Company Secretary**

Mrs H M Mc Mullin

**Independent Examiner**

Selina Powder FMAAT  
Allegri & Co.  
16c Sandown Road  
Lake  
Isle of Wight  
PO36 9JP

Approved by order of the board of trustees on .....7.5.26..... and signed on its behalf by:

  
.....  
Mrs H M Mc Mullin - Trustee

Independent Examiner's Report to the Trustees of  
Ventnor Community Early Years Centre Ltd

**Independent examiner's report to the trustees of Ventnor Community Early Years Centre Ltd ('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.

Selina Powder FMAAT  
The Association of Accounting Technicians

Allegri & Co.  
16c Sandown Road  
Lake  
Isle of Wight  
PO36 9JP

16 FEB 2026

Date: .....



Ventnor Community Early Years Centre Ltd

Statement of Financial Activities  
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1	-	1	1
<b>Charitable activities</b>					
Education and Development		244,564	-	244,564	162,703
<b>Total</b>		<u>244,565</u>	<u>-</u>	<u>244,565</u>	<u>162,704</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Education and Development		191,955	-	191,955	154,315
<b>NET INCOME</b>		52,610	-	52,610	8,389
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(2,437)	-	(2,437)	(10,826)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>50,173</u>	<u>-</u>	<u>50,173</u>	<u>(2,437)</u>

The notes form part of these financial statements

Ventnor Community Early Years Centre Ltd

Balance Sheet  
31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,184	-	1,184	1,397
<b>CURRENT ASSETS</b>					
Cash at bank		52,788	-	52,788	493
<b>CREDITORS</b>					
Amounts falling due within one year	7	(3,799)	-	(3,799)	(4,327)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>48,989</u>	<u>-</u>	<u>48,989</u>	<u>(3,834)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>50,173</u>	<u>-</u>	<u>50,173</u>	<u>(2,437)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>50,173</u>	<u>-</u>	<u>50,173</u>	<u>(2,437)</u>
<b>FUNDS</b>	8				
Unrestricted funds				50,173	(2,437)
<b>TOTAL FUNDS</b>				<u>50,173</u>	<u>(2,437)</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 ..... and were signed on its behalf by:

.....  
H M Mc Mullin - 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.

### **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.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **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.

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

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	213	253
Other operating leases	10,416	9,999
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

No trustees received any remuneration or other benefits for their work as trustees for the year ended 31 August 2025 nor for the preceding year. Two of the trustees are full time paid employees of the Charity, their remuneration being wholly for their work as employees.

**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**

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

	31.8.25	31.8.24
	8	9
Teaching and care staff	<u>          </u>	<u>          </u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1	-	1
<b>Charitable activities</b>			
Education and Development	162,703	-	162,703
<b>Total</b>	<u>162,704</u>	<u>-</u>	<u>162,704</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Education and Development	154,315	-	154,315
<b>NET INCOME</b>	8,389	-	8,389
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(10,826)	-	(10,826)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(2,437)</u>	<u>-</u>	<u>(2,437)</u>

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

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024 and 31 August 2025	<u>12,751</u>	<u>726</u>	<u>13,477</u>
<b>DEPRECIATION</b>			
At 1 September 2024	11,394	686	12,080
Charge for year	<u>203</u>	<u>10</u>	<u>213</u>
At 31 August 2025	<u>11,597</u>	<u>696</u>	<u>12,293</u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>1,154</u>	<u>30</u>	<u>1,184</u>
At 31 August 2024	<u>1,357</u>	<u>40</u>	<u>1,397</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Social security and other taxes	2,634	1,571
Pension Creditor	352	278
Accrued expenses	<u>813</u>	<u>2,478</u>
	<u>3,799</u>	<u>4,327</u>

8. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	(2,437)	52,610	50,173
<b>TOTAL FUNDS</b>	<u>(2,437)</u>	<u>52,610</u>	<u>50,173</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	244,565	(191,955)	52,610
<b>TOTAL FUNDS</b>	<u>244,565</u>	<u>(191,955)</u>	<u>52,610</u>

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

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	(10,826)	8,389	(2,437)
<b>TOTAL FUNDS</b>	<u>(10,826)</u>	<u>8,389</u>	<u>(2,437)</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	162,704	(154,315)	8,389
<b>TOTAL FUNDS</b>	<u>162,704</u>	<u>(154,315)</u>	<u>8,389</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	(10,826)	60,999	50,173
<b>TOTAL FUNDS</b>	<u>(10,826)</u>	<u>60,999</u>	<u>50,173</u>

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	407,269	(346,270)	60,999
<b>TOTAL FUNDS</b>	<u>407,269</u>	<u>(346,270)</u>	<u>60,999</u>

**9. RELATED PARTY DISCLOSURES**

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

Ventnor Community Early Years Centre Ltd

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	1
<b>Charitable activities</b>		
Fees	28,105	36,112
Funding Contracts	216,459	126,591
	<b>244,564</b>	<b>162,703</b>
<b>Total incoming resources</b>	<b>244,565</b>	<b>162,704</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	144,810	116,647
Social security	4,062	2,096
Pensions	2,899	2,047
Rent	10,416	9,999
Rates and water	2,292	2,797
Insurance and subscriptions	5,209	4,878
Light and heat	-	231
Telephone & Broadband	589	333
Postage and stationery	217	239
Trips and Activities	1,973	725
Classroom equipment	718	390
Cleaning and uniforms	2,246	-
Food and catering supplies	10,991	7,295
Staff Training	695	1,843
Waste Collection	-	538
	<b>187,117</b>	<b>150,058</b>
<b>Support costs</b>		
<b>Management</b>		
Advertising	193	-
<b>Finance</b>		
Bank charges	102	84
Payment System Charges	1,030	1,032
	<b>1,132</b>	<b>1,116</b>
<b>Information technology</b>		
Repairs and renewals	742	1,246
<b>Other</b>		
Sundries	398	21
Carried forward	398	21

This page does not form part of the statutory financial statements



Ventnor Community Early Years Centre Ltd

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
<b>Other</b>		
Brought forward	398	21
Accountancy and payroll fees	2,159	853
	<u>2,557</u>	<u>874</u>
<b>Other 2</b>		
Plant and machinery	204	240
Computer equipment	10	13
	<u>214</u>	<u>253</u>
<b>Governance costs</b>		
Legal fees	-	768
	<u>-</u>	<u>768</u>
Total resources expended	<u>191,955</u>	<u>154,315</u>
<b>Net income</b>	<u>52,610</u>	<u>8,389</u>

Independent Examiner's Report to the Trustees of  
Ventnor Community Early Years Centre Ltd

**Independent examiner's report to the trustees of Ventnor Community Early Years Centre Ltd ('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').

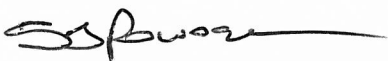
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act').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



Selina Powder FMAAT  
The Association of Accounting Technicians

Allegri & Co.  
16c Sandown Road  
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16 FEB 2026

Date: .....