

**Willow Tree Preschool**

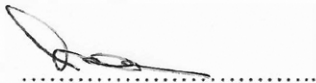
**Unaudited Financial Statements for the Year Ended 31<sup>st</sup> July 2025**

**Client approval certificate**

We approve the financial statements and confirm we have made available all relevant records and information for their preparation.



CHRISTINE O'DWYER



Juanita Rose

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025**

**FOR**

**WILLOW TREE PRESCHOOL CHARITY REG. NO. 1179327**

**WILLOW TREE PRESCHOOL**

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**FOR THE YEAR ENDED 31 JULY 2025**

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**WILLOW TREE PRESCHOOL****FOR THE YEAR ENDED 31 JULY 2025****REVENUE ACCOUNT**

	Unrestricted Funds		Unrestricted Funds	
	<u>2025</u>	<u>2025</u>	<u>2024</u>	<u>2024</u>
	£	£	£	£
<b>INCOME</b>				
Central Government Funding	235,629		215,947	
Charitable activities	63,273		93,896	
Donations	4,042		5,600	
Sundry Income	621		556	
		<u>303,564</u>		<u>315,998</u>
<b>TOTAL INCOME</b>		<u><u>303,564</u></u>		<u><u>315,998</u></u>
<b>EXPENDITURE</b>				
Payroll costs	249,015		224,053	
Premises costs	45,217		39,600	
Administration costs	15,117		5,736	
Equipment	0		0	
Charitable activities	20,267		23,407	
Legal & professional	6,287		4,601	
Sundry expenses	0		884	
Subscriptions	1,432		4,649	
Depreciation	692		813	
<b>TOTAL EXPENSES</b>		<u><u>338,026</u></u>		<u><u>303,744</u></u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>-34,462</b>		<b>12,255</b>
Transfer between funds		0		0
<b>RETAINED SURPLUS/(DEFICIT) BROUGHT FORWARD</b>		116,370		104,115
<b>RETAINED SURPLUS/(DEFICIT) TO CARRY FORWARD</b>		<u><u>81,908</u></u>		<u><u>116,370</u></u>

**WILLOW TREE PRESCHOOL**

**FOR THE YEAR ENDED 31 JULY 2025**

**BALANCE SHEET**

	<u>Notes</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>	<u>2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>			<b>5,037</b>		<b>5,729</b>
<b>CURRENT ASSETS</b>					
Debtors		0		4,342	
Prepayments		8,300		0	
Bank premium account 1		13,438		16,152	
Bank premium account 2		29,967		29,967	
Bank current account 2		50,063		111,931	
Bank current account 4		3,979		3,979	
Cash in Hand		55		100	
		<u>105,803</u>		<u>166,471</u>	
<b>CURRENT LIABILITIES</b>					
Creditors and accruals	4	(28,932)		(55,830)	
		<u>28,932</u>		<u>55,830</u>	
<b>NET CURRENT ASSETS LESS CURRENT LIABILITIES</b>			<b>76,871</b>		<b>110,641</b>
<b>TOTAL NET ASSETS</b>			<u><u>81,908</u></u>		<u><u>116,370</u></u>
<b>RESERVES</b>					
General Funds	5	81,908		116,370	
			<u><u>81,908</u></u>		<u><u>116,370</u></u>

**WILLOW TREE PRESCHOOL**

**FOR THE YEAR ENDED 31 JULY 2025**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. COMPANY STATUS**

The charity was registered with the Charity Commission on 19th June 1991, charity registration number 1179327

**2. ACCOUNTING POLICIES**

**Accounting Convention**

The financial statements have been prepared under SORP FRS 102.

## WILLOW TREE PRESCHOOL

### UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

#### NOTES TO THE BALANCE SHEET

#### 3 TANGIBLE FIXED ASSETS

	<u>Fixtures &amp; Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
<b>Cost</b>			
At 1 August 2024	6,305.00	1,112.00	7,417.00
Additions	0.00	0.00	0.00
At 31 July 2025	6,305.00	1,112.00	7,417.00
<b>Depreciation</b>			
At 1 August 2024	1,369.00	319.00	1,688.00
Charge for period	493.15	198.44	691.59
At 31 July 2025	1,862.15	517.44	2,379.59
<b>Net book value</b>			
31 July 2025	<b>4,442.85</b>	<b>594.56</b>	<b>5,037.41</b>
4 31 July 2024	4,936.00	793.00	5,729.00

	£	£
Funding creditor	0.00	0.00
Trade Creditors	2,678.61	246.66
Accruals	672.00	672.00
PAYE and Pension creditor	2,614.66	2,724.75
Deferred Income	22,966.48	52,186.47
	<b>28,931.75</b>	<b>55,829.88</b>

#### 5 RESERVES

	<u>2025</u>	<u>2024</u>
	£	£
Balance b fwd	116,370.00	104,115.00
Surplus / Deficit for year	-34,462.00	12,255.00
Balance c/fwd	<b>81,908.00</b>	<b>116,370.00</b>



**Independent examiner's report to the trustees of Willow Tree Preschool, charity number 1179327**

I report on the accounts for the year ended 31<sup>st</sup> July 2025

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.





### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and

- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GBM ACCOUNTANTS LTD.

GBM Accountants Ltd  
19b Front Street  
Sacriston  
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DH7 6JS

3<sup>rd</sup> June 2026