

THE GRANGE PLAYGROUP ASSOCIATION

England & Wales · Charity number 1000774

Details

Other names	GRANGE PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1990-11-06
Register	View on the Charity Commission register

Contact

Address	Grange United Reformed Church Circuit Lane Reading RG30 3HD
Phone	01189568528
Email	admin@thegrangepre-school.org.uk
Website	www.thegrangepre-school.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY 1) TO PROVIDE SAFE AND SATISFYING GROUP PLAY IN WHICH THE PARENTS HAVE THE RIGHT TO TAKE PART 2) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN 3) FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION

Activities: Pre-school providing education and care for the under fives

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE SOUTHCOTE, READING
- Reading

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£310,332	£292,432	-	-
2024-08-31	£303,911	£270,822	-	-
2023-08-31	£200,478	£217,155	-	-
2022-08-31	£194,734	£176,279	-	-
2021-08-31	£228,144	£191,727	-	-

Trustees

Name	Role	Appointed
Claire Louise Matthews		2024-09-17
JULIA MOLYNEUX		2015-09-01

THE GRANGE PLAYGROUP ASSOCIATION

England & Wales - Charity number 1000774

Accounts

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

C1: Debtors

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Other Debtors				
Debtors for fees	-	-	-	-
Prepaid expenditure	-	-	-	-
Other debtors	-	-	-	-
Debtors Total	-	-	-	-

D1: Creditors, Amounts falling due within one year

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Trade Creditors	-	-	-	-
Taxation and Social Security	40	-	40	1,610
Other Creditors	-	-	-	-
Pension	931	-	931	-
Other accruals	500	-	500	1,377
Deferred income - funding received in advance	43,544	-	43,544	78,388
Creditors (within one year) Total	45,015	-	45,015	81,375

E1: Unrestricted Funds

<i>All figures in £</i>		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		187,847	307,574	(288,707)	(162)	206,552
Total Unrestricted Funds		187,847	307,574	(288,707)	(162)	206,552

E2: Restricted Income Funds

<i>All figures in £</i>		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Restricted Fund	E2.1	1,666	-	1,828	162	-
DAF monies	E2.2	710	2,758	1,897	-	1,571
Total Restricted Income Funds		2,376	2,758	3,725	162	1,571

E2.1. Fund established in 20-21 for the replacement of toilet blocks and garden enhancements

E2.2 DAF money provided to make settings more accessible for children with special educational needs.

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

1.08. Pensions

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

A1: Donations & Legacies

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Other Donations	200		200	1,430
Total Income from Donations & Legacies	200	-	200	1,430

A2: Charitable Activities

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Nursery Education Grant Funding	283,360	2,758	286,118	270,244
Fee income	19,344	-	19,344	25,896
Total Income from Charitable Activities	302,704	2,758	305,462	296,140

A3: Other Trading Activities

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Fundraising Events and activities	1,284	-	1,284	3,018
Total Income from Other Trading Activities	1,284	-	1,284	3,018

A4: Investments

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Bank Interest	3,386	-	3,386	3,323
Total Income from Investments	3,386	-	3,386	3,323

B1: Raising Funds

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Fundraising Costs	821	-	821	1,729
Total Expenditure on Raising Funds	821	-	821	1,729

B2: Charitable Activities

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Wages, salaries and other staff costs				
Wages and salaries	241,700		241,700	220,278
Employer's pension contributions	4,482	-	4,482	3,249
Employer's national insurance contributions	9,534	-	9,534	6,161
Staff training and expenses	3,354		3,354	2,026
	259,070	-	259,070	231,714
Subtotal carried forward	259,070	-	259,070	231,714

The Grange Playgroup Association

Balance Sheet as at 31st August 2025

All figures in £	Note	2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
Fixed Assets:					
Tangible Assets		-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets:					
Debtors	C1	-	-	-	-
Cash at Bank and in Hand		251,567	1,571	253,138	271,598
Total Current Assets		251,567	1,571	253,138	271,598
Liabilities:					
Creditors: Amounts falling due within a year	D1	45,015	-	45,015	81,375
Net Current Assets or Liabilities		206,552	1,571	208,123	190,223
Total Net Assets or Liabilities		206,552	1,571	208,123	190,223
The Funds of the Charity:					
Unrestricted Funds	E1			206,552	187,847
Restricted Income Funds	E2			1,571	2,376
Total Charity Funds				208,123	190,223

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the company to obtain an audit in accordance with section 466 of the Act

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

These accounts were approved by the Trustees and signed on their behalf

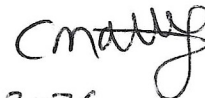
Jonathan Bray



Date

14/01/2026

Claire Matthews



Date

13/1/2026

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

The Grange Playgroup Association
Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2025, which are set out on the pages 6 to 12 attached.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination giving me cause to believe that:

- a) Accounting records were not kept by the Company as required by section 130 of the Act; or
- b) The accounts do not accord with those records; or
- c) The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

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.



Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 19th January 2026.

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2025 (continued)

Objectives and Activities

The charitable objectives of The Grange Playgroup Association (The Grange Pre-School) are the provision of affordable early years foundation stage education as provided by following the appropriate standards. During this financial year The Grange Pre-School continued to fulfil these objects by focusing on the provision of games and play for children up to 5 years of age in the following areas:

communication and language	physical development
personal, social and emotional development	literacy
mathematics	understanding the world
expressive arts and design	

Achievement and performance

During the past year The Grange Pre-School has remained a financially viable charity with a full register and substantial waiting list. The staffing levels remain stable and will continue to do so for the foreseeable future. The parental feedback received remains extremely positive and we continue to strive to provide the best possible start in education for the children attending the setting

Future

The trustees are prepared for another challenging year and have staffing and delivery plans in place to ensure that The Grange Pre-School continues to provide first class facilities and support for children in their early years.

Financial Review

The financial accounts for the year ended 31 August 2025 are set out on pages 6-12. The Statement of Financial Activities shows a surplus for the year of £17,900 (2024 £33,089). The total reserves at year end stand at £208,123 (2024 £190,223), of which £1,571 (2024 £2,376) is restricted and £206,552 (2024 £187,847) is unrestricted.

The Trustees have a reserves policy which was reviewed in April 2025. This ensures that the Pre-School has enough reserves to cover six months' running costs, potential major repairs to the building, and any upcoming agreed renovation projects together with any redundancy payments should the Pre-School have to close. The amount required is regularly monitored by the Finance and Administration Officer.

Structure, governance and management

Governing Document

The charity is controlled by its Constitution.

Recruitment and appointment of new trustees

The charity endeavours to fill any trustee vacancies through our network of parents. In addition, some people are approached directly after discussions amongst existing trustees.

The Grange Playgroup Association

Report and Accounts

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Registered Charity Number: 1000774

Annual Report and Financial Statements for
The Grange Pre-school
Registered Charity Number: 1000774
Registered Charity Name: The Grange Playgroup Association
For the year ended 31 August 2025

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

Charity information

Operating Name: The Grange Pre-School
 Registered Charity number 1000774
 Address The Grange United Reformed Church
 Circuit Lane
 Reading
 RG30 3HD

Trustees (Committee members) Under the terms of the constitution, the Committee members are the charity trustees of the Pre-School.
 The following people were trustees on the date that the financial statements were approved or served during the year.

Name	Position	From	To
Jonathan Bray	Chair	19/09/23	
Claire Matthews	Treasurer	17/09/24	
Emily Armley	Secretary	Sept 25	
Danielle Zealey		Sept 25	
Georgina Rogers		Sept 25	
Shwetha Rangarajan		Sept 25	
Sandhya DeSequire		Sept 25	
Charley Farnham		Sept 25	
Nazia Zaman		17/09/24	Sept 25
Roseanne Munns		17/09/24	Sept 25
Megan Molyneux		19/09/23	Sept 25
Marian Domingues Dos Santos		19/09/23	17/09/24
Danae Tegg		19/09/23	17/09/24
Sarah Burke		19/09/23	17/09/24
Sammy Maggs		19/09/23	17/09/24
Jade Claridge		19/09/23	17/09/24
Pollyanna De Lima	Treasurer	20/09/22	17/09/24
Vikash Singh	Secretary	19/09/23	17/09/24
Julia Molyneux	Manager, ex officio		

Independent Examiner

Claire Connell

The Grange Playgroup Association
Report of the Trustees for the year ended 31 August 2025 (continued)

Structure, governance and management (continued)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis. They also examine other operational and business risks faced by the charity and believe they have established systems to mitigate these risks.

Whilst the Trustees have overall responsibility for the Charity's affairs, day-to-day management of childcare services and the associated administrative duties have been delegated to the Manager and her staff. The Charity's financial administration is carried out by a paid employee who reports to the Treasurer, who is a Trustee.

Statement of Trustees Responsibilities


The Trustees are responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are mindful of the Charity Commission's guidance on public benefit.

This report was approved by the Board of Trustees on

 14/01/2026

Jonathan Bray

The Grange Playgroup Association
Statement of Financial Activities (SOFA) for the year ended 31st August 2025

All figures in £	Note	2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
Donations and Legacies	A1	200	-	200	1,430
Charitable Activities	A2	302,704	2,758	305,462	296,140
Other Trading Activities	A3	1,284	-	1,284	3,018
Investments	A4	3,386	-	3,386	3,323
Other income	A5	-	-	-	-
Total Income and Endowments		307,574	2,758	310,332	303,911
Expenditure on:					
Raising Funds	B1	821	-	821	1,729
Charitable Activities	B2	287,886	3,725	291,611	269,093
Other	B3	-	-	-	-
Total Expenditure		288,707	3,725	292,432	270,822
Net Gains/(Losses) on Investments		-	-	-	-
Net Income/(Expenditure)		18,867	(967)	17,900	33,089
Transfers between Funds		(162)	162	-	-
Net Movement in Funds		18,705	(805)	17,900	33,089
Reconciliation of Funds:					
Total Funds brought forward		187,847	2,376	190,223	157,134
Total Funds carried forward		206,552	1,571	208,123	190,223

♦ The statement of financial activities includes all gains and losses recognised in the year.

♦ All income and expenditure derives from continuing activities.

♦ See Note G3 for the comparative SOFA

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

1. Accounting Policies

1.01. The Charity's Structure, Organisation and Business

The Grange Playgroup Association is an unincorporated association governed by its constitution. It is a charity registered in England and Wales and the address of the registered office is given in the charity information on page 2 of these accounts.

The charity provides pre-school educational services funded by the Government's Early Years Education scheme and parental fees.

1.02. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities on page 4.

1.03. Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The only restricted funds are the fund for the refurbishment of the toilet block, replacement of the in-ground trampoline and butterfly/bug garden and the DAF fund which holds money given for the recipients of DAF funding.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

1.04. Income recognition

- | | |
|---------------------------------------|--|
| (i) Recognition of Incoming Resources | These are included in the statement of financial activities when: <ul style="list-style-type: none">- the charity becomes entitled to the resources;- the trustees are virtually certain that they will receive the resources; and- the monetary value can be measured with reasonable accuracy. |
| (ii) Grants and donations | Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources |
| (iii) Gifts in kind | Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity |
| (iv) Investment income | Bank and building society interest is included in the statement of financial activities when the interest falls due |

1.05. Expenditure recognition

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.

All expenditure is accounted for on an accruals basis.

1.06. Costs of raising funds

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

1.07. Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised and depreciate over their estimated lives. Assets costing less than £2,000 are written off in the year of acquisition.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

B2: Charitable Activities (cont'd)

All figures in £	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Subtotal brought forward	259,070	-	259,070	231,714
Premises costs				
Rent	13,056		13,056	13,192
Repairs and maintenance	-	-	-	6,176
Cleaning	1,780	-	1,780	1,017
Garden enhancements	3,386	1,828	5,214	5,019
	18,222	1,828	20,050	25,404
Insurance				
Insurance	772	-	772	877
	772	-	772	877
Accountancy, legal and other professional fees				
Other Professional Fees	-	-	-	-
Data protection and Ofsted	242	-	242	85
Computer and software costs	2,796		2,796	1,769
	3,038	-	3,038	1,854
Other business expenses				
Governance - independent examination	500	-	500	500
Gifts and donations	190		190	125
	690	-	690	625
Telephone, stationery and other office costs				
Telephone	1,019	-	1,019	941
Postage and stationery	45		45	39
	1,064	-	1,064	980
Children's activities				
Children's parties and outings	340	-	340	607
Equipment expensed	2,979	1,897	4,876	5,408
Food	1,711		1,711	1,624
	5,030	1,897	6,927	7,639
Total Expenditure on Charitable Activities	287,886	3,725	291,611	269,093

Registered Charity Number: 1000774

Annual Report and Financial Statements for
The Grange Pre-school
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The Grange Playgroup Association

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Independent Examiner

Claire Connell

The Grange Playgroup Association
Report of the Trustees for the year ended 31 August 2025 (continued)

Structure, governance and management (continued)

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The Grange Playgroup Association
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The Grange Playgroup Association

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1.04. Income recognition

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|---------------------------------------|--|
| (i) Recognition of Incoming Resources | These are included in the statement of financial activities when: <ul style="list-style-type: none">- the charity becomes entitled to the resources;- the trustees are virtually certain that they will receive the resources; and- the monetary value can be measured with reasonable accuracy. |
| (ii) Grants and donations | Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources |
| (iii) Gifts in kind | Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity |
| (iv) Investment income | Bank and building society interest is included in the statement of financial activities when the interest falls due |

1.05. Expenditure recognition

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.

All expenditure is accounted for on an accruals basis.

1.06. Costs of raising funds

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

1.07. Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised and depreciate over their estimated lives. Assets costing less than £2,000 are written off in the year of acquisition.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

B2: Charitable Activities (cont'd)

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Subtotal brought forward	259,070	-	259,070	231,714
Premises costs				
Rent	13,056		13,056	13,192
Repairs and maintenance	-	-	-	6,176
Cleaning	1,780	-	1,780	1,017
Garden enhancements	3,386	1,828	5,214	5,019
	18,222	1,828	20,050	25,404
Insurance				
Insurance	772	-	772	877
	772	-	772	877
Accountancy, legal and other professional fees				
Other Professional Fees	-	-	-	-
Data protection and Ofsted	242	-	242	85
Computer and software costs	2,796		2,796	1,769
	3,038	-	3,038	1,854
Other business expenses				
Governance - independent examination	500	-	500	500
Gifts and donations	190		190	125
	690	-	690	625
Telephone, stationery and other office costs				
Telephone	1,019	-	1,019	941
Postage and stationery	45		45	39
	1,064	-	1,064	980
Children's activities				
Children's parties and outings	340	-	340	607
Equipment expensed	2,979	1,897	4,876	5,408
Food	1,711		1,711	1,624
	5,030	1,897	6,927	7,639
Total Expenditure on Charitable Activities	287,886	3,725	291,611	269,093

THE GRANGE PLAYGROUP ASSOCIATION

England & Wales - Charity number 1000774

Accounts

Registered Charity Number: 1000774

Annual Report and Financial Statements for
The Grange Pre-school
Registered Charity Number: 1000774
Registered Charity Name: The Grange Playgroup Association
For the year ended 31 August 2024

The Grange Playgroup Association

Report and Accounts

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The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

Charity information

Operating Name: The Grange Pre-School
Registered Charity number 1000774

Address The Grange United Reformed Church
Circuit Lane
Reading
RG30 3HD

Trustees (Committee members) Under the terms of the constitution, the Committee members are the charity trustees of the Pre-School.
The following people were trustees on the date that the financial statements were approved or served during the year.

Name	Position	From	To
Jonathan Bray	Chair	19/09/2023	
Pollyanna De Lima	Treasurer	20/09/2022	17/09/2024
Vikash Singh	Secretary	19/09/2023	17/09/2024
Megan Molyneux		19/09/2023	
Marian Domingues Dos Santos		19/09/2023	17/09/2024
Danae Tegg		19/09/2023	17/09/2024
Sarah Burke		19/09/2023	17/09/2024
Sammy Maggs		19/09/2023	17/09/2024
Jade Claridge		19/09/2023	17/09/2024
Evana Choudhury	Chair	20/09/2022	19/09/2023
Nazia Zaman		17/09/2024	
Claire Matthews		17/09/2024	
Roseanne Munns		17/09/2024	
Julia Molyneux	Manager, ex officio		

Independent Examiner Claire Connell

Structure, governance and management

Governing Document

The charity is controlled by its Constitution.

Recruitment and appointment of new trustees

The charity endeavours to fill any trustee vacancies through our network of parents. In addition, some people are approached directly after discussions amongst existing trustees.

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2024 (continued)

Structure, governance and management (continued)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis. They also examine other operational and business risks faced by the charity and believe they have established systems to mitigate these risks.

Whilst the Trustees have overall responsibility for the Charity's affairs, day-to-day management of childcare services and the associated administrative duties have been delegated to the Manager and her staff. The Charity's financial administration is carried out by a paid employee who reports to the Treasurer, who is a Trustee.

Objectives and Activities

The charitable objectives of The Grange Playgroup Association (The Grange Pre-School) are the provision of affordable early years foundation stage education as provided by following the appropriate standards. During this financial year The Grange Pre-School continued to fulfil these objects by focusing on the provision of games and play for children up to 5 years of age in the following areas:

communication and language	physical development
personal, social and emotional development	literacy
mathematics	understanding the world
expressive arts and design	

Achievement and performance

During the past year The Grange Pre-School has remained a financially viable charity with a full register and substantial waiting list. The staffing levels remain stable and will continue to do so for the foreseeable future. The parental feedback received remains extremely positive and we continue to strive to provide the best possible start in education for the children attending the setting

Future

The trustees are prepared for another challenging year and have staffing and delivery plans in place to ensure that The Grange Pre-School continues to provide first class facilities and support for children in their early years.

Financial Review

The financial accounts for the year ended 31 August 2024 are set out on pages 6-12. The Statement of Financial Activities shows a surplus for the year of £33,089 (2023 deficit of £17,417). The total reserves at year end stand at £190,223 (2023 £157,134), of which £2,376 (2023 £7,842) is restricted and £187,847 (2023 £149,292) is unrestricted.

The Grange Playgroup Association
Report of the Trustees for the year ended 31 August 2024 (continued)

Statement of Trustees Responsibilities

The Trustees are responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are mindful of the Charity Commission's guidance on public benefit.

This report was approved by the Board of Trustees on **20.1.2025**

Jonathan Bray

The Grange Playgroup Association

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2024, which are set out on the pages 7 to 14 attached.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Act. In carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with my examination giving me cause to believe that:

- a) Accounting records were not kept by the Company as required by section 130 of the Act; or
- b) The accounts do not accord with those records; or
- c) The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

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.

Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 24.1.2025

The Grange Playgroup Association
Statement of Financial Activities (SOFA) for the year ended 31st August 2024

All figures in £	Note	2024			2023
		Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
Donations and Legacies	A1	1,430	-	1,430	500
Charitable Activities	A2	293,367	2,773	296,140	196,692
Other Trading Activities	A3	3,018	-	3,018	1,917
Investments	A4	3,323	-	3,323	1,370
Other income	A5	-	-	-	-
Total Income and Endowments		301,138	2,773	303,911	200,479
Expenditure on:					
Raising Funds	B1	1,729	-	1,729	1,700
Charitable Activities	B2	260,854	8,239	269,093	216,195
Other	B3	-	-	-	-
Total Expenditure		262,583	8,239	270,822	217,895
Net Gains/(Losses) on Investments		-	-	-	-
Net Income/(Expenditure)		38,555	(5,466)	33,089	(17,417)
Transfers between Funds		-	-	-	-
Net Movement in Funds		38,555	(5,466)	33,089	(17,417)
Reconciliation of Funds:					
Total Funds brought forward		149,292	7,842	157,134	174,549
Total Funds carried forward		187,847	2,376	190,223	157,132

- ♦ The statement of financial activities includes all gains and losses recognised in the year.
- ♦ All income and expenditure derives from continuing activities.
- ♦ See Note G3 for the comparative SOFA

The Grange Playgroup Association

Balance Sheet as at 31st August 2024

All figures in £	Note	2024			2023
		Unrestricted Funds	Restricted Funds	Total	Total
Fixed Assets:					
Tangible Assets		-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets:					
Debtors	C1	-	-	-	-
Investments	D2	-	-	-	-
Cash at Bank and in Hand		269,223	2,376	271,599	222,439
Total Current Assets		269,223	2,376	271,599	222,439
Liabilities:					
Creditors: Amounts falling due within a year	D1	81,376	-	81,376	65,305
Net Current Assets or Liabilities		187,847	2,376	190,223	157,134
Total Net Assets or Liabilities		187,847	2,376	190,223	157,134
The Funds of the Charity:					
Unrestricted Funds	E1			187,847	149,292
Restricted Income Funds	E2			2,376	7,842
Total Charity Funds				190,223	157,134

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the company to obtain an audit in accordance with section 466 of the Act

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

These accounts were approved by the Trustees and signed on their behalf

Jonathan Bray

Clarie Matthews

Date 20.1.2025

Date 21.1.2025

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

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2024

1. Accounting Policies

1.01. The Charity's Structure, Organisation and Business

The Grange Playgroup Association is an unincorporated association governed by its constitution. It is a charity registered in England and Wales and the address of the registered office is given in the charity information on page 2 of these accounts.

The charity provides pre-school educational services funded by the Government's Early Years Education scheme and parental fees.

1.02. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities on page 4.

1.03. Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The only restricted fund is the fund for the refurbishment of the toilet block, replacement of the in-ground trampoline and butterfly/bug garden.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

1.04. Income recognition

- | | |
|---------------------------------------|--|
| (i) Recognition of Incoming Resources | These are included in the statement of financial activities when: <ul style="list-style-type: none">- the charity becomes entitled to the resources;- the trustees are virtually certain that they will receive the resources; and- the monetary value can be measured with reasonable accuracy. |
| (ii) Grants and donations | Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources |
| (iii) Gifts in kind | Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity |
| (iv) Investment income | Bank and building society interest is included in the statement of financial activities when the interest falls due |

1.05. Expenditure recognition

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.

All expenditure is accounted for on an accruals basis.

1.06. Costs of raising funds

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

1.07. Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised and depreciate over their estimated lives. Assets costing less than £2,000 are written off in the year of acquisition.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2024

1.08. Pensions

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

A1: Donations & Legacies

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Other Donations	1,430		1,430	500
Total Income from Donations & Legacies	1,430	-	1,430	500

A2: Charitable Activities

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Nursery Education Grant Funding	267,471	2,773	270,244	161,275
Fee income	25,896	-	25,896	35,417
Total Income from Charitable Activities	293,367	2,773	296,140	196,692

A3: Other Trading Activities

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Fundraising Events and activities	3,018	-	3,018	1,917
Total Income from Other Trading Activities	3,018	-	3,018	1,917

A4: Investments

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Bank Interest	3,323	-	3,323	1,370
Total Income from Investments	3,323	-	3,323	1,370

B1: Raising Funds

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Fundraising Costs	1,729	-	1,729	1,700
Total Expenditure on Raising Funds	1,729	-	1,729	1,700

B2: Charitable Activities

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Wages, salaries and other staff costs				
Wages and salaries	220,278		220,278	183,916
Employer's pension contributions	3,249	-	3,249	2,795
Employer's national insurance contributions	6,161	-	6,161	2,537
Staff training and expenses	2,026		2,026	1,954
	231,714	-	231,714	191,202
Subtotal carried forward	231,714	-	231,714	191,202

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2024

B2: Charitable Activities (cont'd)

<i>All figures in £</i>	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
Subtotal brought forward	231,714	-	231,714	191,202
Premises costs				
Rent	13,192		13,192	12,611
Repairs and maintenance	3,150	6,176	9,326	206
Cleaning	1,017	-	1,017	1,143
Garden enhancements	1,869		1,869	307
	19,228	6,176	25,404	14,267
Insurance				
Insurance	877	-	877	916
	877	-	877	916
Accountancy, legal and other professional fees				
Other Professional Fees	-	-	-	75
Data protection and Ofsted	85	-	85	35
Software	1,769		1,769	1,577
	1,854	-	1,854	1,687
Marketing				
Website	-	-	-	-
	-	-	-	-
Other business expenses				
Governance - independent examination	500	-	500	500
Gifts and donations	125		125	521
	625	-	625	1,021
Telephone, stationery and other office costs				
Telephone	941	-	941	853
Postage and stationery	39		39	36
	980	-	980	889
Children's activities				
Children's parties and outings	607	-	607	73
Equipment expensed	3,345	2,063	5,408	4,677
Food	1,624		1,624	1,463
	5,576	2,063	7,639	6,213
Total Expenditure on Charitable Activities	260,854	8,239	269,093	216,195

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2024

C1: Debtors

All figures in £

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
Other Debtors				
Debtors for fees	-	-	-	-
Prepaid expenditure	-	-	-	-
Other debtors - HMRC	-	-	-	-
Debtors Total	-	-	-	-

D1: Creditors, Amounts falling due within one year

All figures in £

	2024			2023
	Unrestricted Funds	Restricted Funds	Total	Total
Trade Creditors	-	-	-	-
Taxation and Social Security	1,610	-	1,610	
Other Creditors	-	-	-	
Pension	-	-	-	494
Other accruals	1,377	-	1,377	500
Deferred income	78,389	-	78,389	64,311
Creditors (within one year) Total	81,376	-	81,376	65,305

E1: Unrestricted Funds

All figures in £

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund	149,292	301,138	(262,583)	-	187,847
Total Unrestricted Funds	149,292	301,138	(262,583)	-	187,847

E2: Restricted Income Funds

All figures in £

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Restricted Fund E2.1	7,842	-	6,176	-	1,666
DAF monies E2.2	-	2,773	2,063	-	710
Total Restricted Income Funds	7,842	2,773	8,239	-	2,376

E2.1. Fund established in 20-21 for the replacement of toilet blocks, in-ground trampoline and butterfly/bug garden

E2.2 DAF money provided to make settings more accessible for children with special educational needs.

F1: Staffing Costs and Remuneration

F1.1. The average number of employees in the year was 14 (2023: 14).

F1.2. No employees received emoluments over £60,000 during the current or prior year.

F2: Trustee Remuneration, Related Party Transactions, and Other Transactions

Trustee Remuneration

None of the trustees of the charity were paid any remuneration or received any other benefits from an employment with the charity or a related entity. None of the trustees were reimbursed any expenses. The salary of the Manager, who is a trustee ex officio, is included in the staff costs note.

Related Party Transactions

All of the fee income is from parents who, by nature of the constitution, are members of the Charity. As in every year, Committee members (who are trustees) paid fees at the standard fee rates.

Governance Costs

The only governance cost that is separately identifiable is the fees paid to the independent examiner of £500 for those services (2023: £500). No other fees were paid to the examiner in either year. The premium paid for general insurances includes trustee indemnity cover, but the amount is not separately stated in the premium.

F3: SOFA for the year ended 31st December 2023 for comparative purposes

All figures in £	Note	2023		
		Unrestricted Funds	Restricted Funds	Total
Income and Endowments from:				
Donations and Legacies	A1	500	-	500
Charitable Activities	A2	196,691		196,691
Other Trading Activities	A3	1,917	-	1,917
Investments	A4	1,370		1,370
Other income	A5			
Total Income and Endowments		200,478	-	200,478
Expenditure on:				
Raising Funds	B1	1,700		1,700
Charitable Activities	B2	215,455	738	216,193
Other	B3	-	-	-
Total Expenditure		217,155	738	217,893
Net Income/(Expenditure)		(16,677)	(738)	(17,415)
Transfers between Funds		-	-	-
Net Movement in Funds		(16,677)	(738)	(17,415)
Reconciliation of Funds:				
Total Funds brought forward		165,969	8,580	174,549
Total Funds carried forward		149,292	7,842	157,134

THE GRANGE PLAYGROUP ASSOCIATION

England & Wales - Charity number 1000774

Accounts

Registered Charity Number: 1000774

Annual Report and Financial Statements for
The Grange Pre-school
Registered Charity Number: 1000774
Registered Charity Name: The Grange Playgroup Association
For the year ended 31 August 2023

The Grange Playgroup Association

Report and Accounts

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The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31st August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

Charity information

Operating Name: The Grange Pre-School
Registered Charity number 1000774

Address The Grange United Reformed Church
Circuit Lane
Reading
RG30 3HD

Trustees (Committee members) Under the terms of the constitution, the Committee members are the charity trustees of the Pre-School.

The following people were trustees on the date that the financial statements were approved or served during the year.

Name	Position	From	To
Jonathan Bray	Chair	9/19/2023	
Pollyanna De Lima	Treasurer	9/20/2022	
Vikash Singh	Secretary	9/19/2023	
Evana Choudhury	Chair	9/20/2022	9/19/2023
Nicola Palmer	Treasurer		9/20/2022
Megan Molyneux		9/19/2023	
Marian Domingues Dos Santos		9/19/2023	

Julia Molyneux Manager, ex officio

Independent Examiner Claire Connell

Structure, governance and management

Governing Document

The charity is controlled by its Constitution.

Recruitment and appointment of new trustees

The charity endeavours to fill any trustee vacancies through our network of parents. In addition, some people are approached directly after discussions amongst existing trustees.

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2023 (continued)

Structure, governance and management (continued)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis. They also examine other operational and business risks faced by the charity and believe they have established systems to mitigate these risks.

Whilst the Trustees have overall responsibility for the Charity's affairs, day-to-day management of childcare services and the associated administrative duties have been delegated to the Manager and her staff. The Charity's financial administration is carried out by a paid employee who reports to the Treasurer, who is a Trustee.

Objectives and Activities

The charitable objectives of The Grange Playgroup Association (The Grange Pre-School) are the provision of affordable early years foundation stage education as provided by following the appropriate standards. During this financial year The Grange Pre-School continued to fulfil these objects by focusing on the provision of games and play for children up to 5 years of age in the following areas:

communication and language	physical development
personal, social and emotional development	literacy
mathematics	understanding the world
expressive arts and design	

Achievement and performance

During the past year The Grange Pre-School has remained a financially viable charity with a full register and substantial waiting list. The staffing levels remain stable and will continue to do so for the foreseeable future. The parental feedback received remains extremely positive and we continue to strive to provide the best possible start in education for the children attending the setting

Future

The trustees are prepared for another challenging year and have staffing and delivery plans in place to ensure that The Grange Pre-School continues to provide first class facilities and support for children in their early years.

Financial Review

The financial accounts for the year ended 31 August 2023 are set out on pages 6-12. The Statement of Financial Activities shows a deficit for the year of £17,415 (2022 surplus of £18,455). The total reserves at year end stand at £157,134 (2022 £174,549), of which £7,842 (2022 £8,050) is restricted and £149,292 (2022 £165,969) is unrestricted.

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2023 (continued)

Statement of Trustees Responsibilities

The Trustees are responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are mindful of the Charity Commission's guidance on public benefit.

This report was approved by the Board of Trustees on 14 December 2023.

The Grange Playgroup Association
Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2023, which are set out on the pages 7 to 14 attached.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Act. In carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with my examination giving me cause to believe that:

- a) Accounting records were not kept by the Company as required by section 130 of the Act; or
- b) The accounts do not accord with those records; or
- c) The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

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.



Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 15th January 2024.

The Grange Playgroup Association
Statement of Financial Activities (SOFA) for the year ended 31st August 2023

All figures in £	Note	2023			2022
		Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
Donations and Legacies	A1	500	-	500	-
Charitable Activities	A2	196,691	-	196,691	192,890
Other Trading Activities	A3	1,917	-	1,917	1,844
Total Income and Endowments		200,478	-	200,478	194,734
Expenditure on:					
Raising Funds	B1	1,700	-	1,700	1,248
Charitable Activities	B2	215,455	738	216,193	175,031
Other	B3	-	-	-	-
Total Expenditure		217,155	738	217,893	176,279
Net Gains/(Losses) on Investments		-	-	-	-
Net Income/(Expenditure)		(16,677)	(738)	(17,415)	18,455
Transfers between Funds		-	-	-	-
Net Movement in Funds		(16,677)	(738)	(17,415)	18,455
Reconciliation of Funds:					
Total Funds brought forward		165,969	8,580	174,549	156,094
Total Funds carried forward		149,292	7,842	157,134	174,549

- ♦ The statement of financial activities includes all gains and losses recognised in the year.
- ♦ All income and expenditure derives from continuing activities.
- ♦ See Note G3 for the comparative SOFA

The Grange Playgroup Association
Balance Sheet as at 31st August 2023

All figures in £	Note	2023			2022
		Unrestricted Funds	Restricted Funds	Total	Total
Fixed Assets:					
Tangible Assets		-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets:					
Debtors	C1	-	-	-	5,064
Investments	D2	-	-	-	-
Cash at Bank and in Hand		214,597	7,842	222,439	201,809
Total Current Assets		214,597	7,842	222,439	206,873
Liabilities:					
Creditors: Amounts falling due within a year	D1	65,305	-	65,305	32,324
Net Current Assets or Liabilities		149,292	7,842	157,134	174,549
Total Net Assets or Liabilities		149,292	7,842	157,134	174,549
The Funds of the Charity:					
Unrestricted Funds	E1			149,292	165,969
Restricted Income Funds	E2			7,842	8,580
Total Charity Funds				157,134	174,549
				-	-

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the company to obtain an audit in accordance with section 466 of the Act

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

These accounts were approved by the Trustees and signed on their behalf

Name 1 - Pollyanna De Lima

Name 2 - Jonathan Bray

Date - 14.12.2023

Date - 14.12.2023

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

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2023

1. Accounting Policies

1.01. The Charity's Structure, Organisation and Business

The Grange Playgroup Association is an unincorporated association governed by its constitution. It is a charity registered in England and Wales and the address of the registered office is given in the charity information on page 2 of these accounts.

The charity provides pre-school educational services funded by the Government's Early Years Education scheme and parental fees.

1.02. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities on page 4.

1.03. Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The only restricted fund is the fund for the refurbishment of the toilet block, replacement of the in-ground trampoline and butterfly/bug garden.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

1.04. Income recognition

- | | |
|---------------------------------------|--|
| (i) Recognition of Incoming Resources | These are included in the statement of financial activities when: <ul style="list-style-type: none">- the charity becomes entitled to the resources;- the trustees are virtually certain that they will receive the resources; and- the monetary value can be measured with reasonable accuracy. |
| (ii) Grants and donations | Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources |
| (iii) Gifts in kind | Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity |
| (iv) Investment income | Bank and building society interest is included in the statement of financial activities when the interest falls due |

1.05. Expenditure recognition

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.

All expenditure is accounted for on an accruals basis.

1.06. Costs of raising funds

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

1.07. Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised and depreciate over their estimated lives. Assets costing less than £2,000 are written off in the year of acquisition.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2023

1.08. Pensions

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

A1: Donations & Legacies

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Other Donations	500		500	-
Total Income from Donations & Legacies	500	-	500	-

A2: Charitable Activities

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Nursery Education Grant Funding	154,300	-	154,300	155,271
Fee income	42,391	-	42,391	33,619
Other Income from charitable activities			-	1,000
Apprenticeship grant funding	-	-	-	3,000
Total Income from Charitable Activities	196,691	-	196,691	192,890

A3: Other Trading Activities

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Fundraising Events and activities	1,917	-	1,917	1,844
Total Income from Other Trading Activities	1,917	-	1,917	1,844

B1: Raising Funds

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Fundraising Costs	1,700	-	1,700	1,248
Total Expenditure on Raising Funds	1,700	-	1,700	1,248

B2: Charitable Activities

<i>All figures in £</i>	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Wages, salaries and other staff costs				
Wages and salaries	183,916		183,916	146,544
Employer's pension contributions	2,795	-	2,795	1,933
Employer's national insurance contributions	2,537	-	2,537	(665)
Staff training and expenses	1,954		1,954	2,630
	191,202	-	191,202	150,442
Subtotal carried forward	191,202	-	191,202	150,442

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2023

B2: Charitable Activities (cont'd)

All figures in £

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
Subtotal brought forward	191,202	-	191,202	150,442
Premises costs				
Rent	12,611		12,611	12,328
Repairs and maintenance	3	203	206	-
Cleaning	1,143	-	1,143	1,260
Garden enhancements	307		307	686
	14,064	203	14,267	14,274
Insurance				
Insurance	916	-	916	877
	916	-	916	877
Accountancy, legal and other professional fees				
Other Professional Fees	75	-	75	196
Data protection and Ofsted	35	-	35	155
Software	1,577		1,577	1,509
	1,687	-	1,687	1,860
Marketing				
Website	-	-	-	230
	-	-	-	230
Other business expenses				
Governance - independent examination	500	-	500	500
Gifts and donations	521		521	1,044
	1,021	-	1,021	1,544
Telephone, stationery and other office costs				
Telephone	853	-	853	869
Postage and stationery	36		36	663
	889	-	889	1,532
Children's activities				
Children's parties	71	-	71	260
Equipment expensed	4,142	535	4,677	2,835
Food	1,463		1,463	1,177
	5,676	535	6,211	4,272
Total Expenditure on Charitable Activities	215,455	738	216,193	175,031

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2023

C1: Debtors

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Other Debtors				
Debtors for fees	-	-	-	-
Prepaid expenditure	-	-	-	-
Other debtors - HMRC	-	-	-	5,064
Debtors Total	-	-	-	5,064

D1: Creditors, Amounts falling due within one year

	2023			2022
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Trade Creditors	-	-	-	-
Taxation and Social Security	-	-	-	-
Other Creditors	-	-	-	-
Pension	494	-	494	632
Other accruals	500	-	500	1,378
Deferred income	64,311	-	64,311	30,314
Creditors (within one year) Total	65,305	-	65,305	32,324

E1: Unrestricted Funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
<i>All figures in £</i>					
General Fund	165,969	200,478	(217,155)	-	149,292
Total Unrestricted Funds	165,969	200,478	(217,155)	-	149,292

E2: Restricted Income Funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
<i>All figures in £</i>					
Restricted Fund	8,580	-	738	-	7,842
Total Restricted Income Funds	8,580	-	738	-	7,842

E2.1. Fund established in 20-21 for the replacement of toilet blocks, in-ground trampoline and butterfly/bug garden

#

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2023

F1: Staffing Costs and Remuneration

F1.1. The average number of employees in the year was 14 (2022: 13).

F1.2. No employees received emoluments over £60,000 during the current or prior year.

F2: Trustee Remuneration, Related Party Transactions, and Other Transactions

Trustee Remuneration

None of the trustees of the charity were paid any remuneration or received any other benefits from an employment with the charity or a related entity. None of the trustees were reimbursed any expenses. The salary of the Manager, who is a trustee ex officio, is included in the staff costs note.

Related Party Transactions

All of the fee income is from parents who, by nature of the constitution, are members of the Charity. As in every year, Committee members (who are trustees) paid fees at the standard fee rates.

Governance Costs

The only governance cost that is separately identifiable is the fees paid to the independent examiner of £500 for those services (2022: £500). No other fees were paid to the examiner in either year. The premium paid for general insurances includes trustee indemnity cover, but the amount is not separately stated in the premium.

F3: SOFA for the year ended 31st December 2022 for comparative purposes

All figures in £	Note	2022		
		Unrestricted Funds	Restricted Funds	Total
Income and Endowments from:				
Donations and Legacies	A1	-	-	-
Charitable Activities	A2	192,890	-	192,890
Other Trading Activities	A3	1,844	-	1,844
Investments	A4	-	-	-
Other income	A5	-	-	-
Total Income and Endowments		194,734	-	194,734
Expenditure on:				
Raising Funds	B1	1,248	-	1,248
Charitable Activities	B2	175,031	-	175,031
Other	B3	-	-	-
Total Expenditure		176,279	-	176,279
Net Income/(Expenditure)		18,455	-	18,455
Transfers between Funds		-	-	-
Net Movement in Funds		18,455	-	18,455
Reconciliation of Funds:				
Total Funds brought forward		147,514	8,580	156,094
Total Funds carried forward		165,969	8,580	174,549

THE GRANGE PLAYGROUP ASSOCIATION

England & Wales - Charity number 1000774

Accounts

Registered Charity Number: 1000774

**Annual Report and Financial Statements for
The Grange Pre-school
Registered Charity Number: 1196199
Registered Charity Name: The Grange Playgroup Association
For the year ended 31 August 2022**

The Grange Playgroup Association

Report and Accounts

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The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

Charity information

Operating Name:	The Grange Pre-School
Registered Charity number	1000774
Address	The Grange United Reform Church Circuit Lane Reading RG30 3HD
Trustees	Evana Choudhury (appointed October 2022) Pollyanna Pepita De Lima (appointed October 2022) David Barker (resigned October 2022) Nicola Palmer (resigned October 2022)
Independent Examiner	Claire Connell

Structure, governance and management

Governing Document

The charity is controlled by its Constitution.

Recruitment and appointment of new trustees

The charity endeavours to fill any trustee vacancies through our network of parents. In addition, some people are approached directly after discussions amongst existing trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis. They also examine other operational and business risks faced by the charity and believe they have established systems to mitigate these risks.

Whilst the Trustees have overall responsibility for the Charity's affairs, day-to-day management of childcare services and the associated administrative duties have been delegated to the Manager and her staff. The Charity's financial administration is carried out by a paid employee who reports to the Treasurer, who is a Trustee.

Objectives and Activities

The charitable objectives of The Grange Playgroup Association (The Grange Pre-School) are the provision of affordable early years foundation stage education as provided by following the appropriate standards. During this financial year The Grange Pre-School continued to fulfil these objects by focusing on the provision of games and play for children up to 5 years of age in the following areas:

communication and language	physical development
personal, social and emotional development	literacy
mathematics	understanding the world
expressive arts and design	

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2022 (continued)

Achievement and performance

During the past year The Grange Pre-School has remained a financially stable charity with a full register and substantial waiting list. The staffing levels remain stable and will continue to do so for the foreseeable future. The parental feedback received remains extremely positive and we continue to strive to provide the best possible start in education for the children attending the setting

Future

The trustees are prepared for another challenging year and have staffing and delivery plans in place to ensure that The Grange Pre-School continues to provide first class facilities and support for children in their early years.

Financial Review

The financial accounts for the year ended 31 August 2022 are set out on pages 3-7. The Statement of Financial Activities shows a surplus for the year of £18,455 (2021 £44,997). The total reserves at year end stand at £174,549 (2021 £156,094), of which £8,580 (2021 £8,050) is restricted and £165,969 (2021 £147,514) is unrestricted.

Statement of Trustees Responsibilities

The Trustees are responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are mindful of the Charity Commission's guidance on public benefit.

This report was approved by the Board of Trustees on 24.03.2023

The Grange Playgroup Association

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2022, which are set out on the pages 7 to 14 attached.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Act. In carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with my examination giving me cause to believe that:

- a) Accounting records were not kept by the Company as required by section 130 of the Act; or
- b) The accounts do not accord with those records; or
- c) The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

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.



Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 29th March 2023.

The Grange Playgroup Association
Statement of Financial Activities (SOFA) for the year ended 31st August 2022

All figures in £	Note	2022			2021
		Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
Donations and Legacies	A1	-	-	-	10,998
Charitable Activities	A2	192,890	-	192,890	223,075
Other Trading Activities	A3	1,844	-	1,844	2,651
Total Income and Endowments		194,734	-	194,734	236,724
Expenditure on:					
Raising Funds	B1	1,248	-	1,248	1,657
Charitable Activities	B2	175,031	-	175,031	190,070
Other	B3	-	-	-	-
Total Expenditure		176,279	-	176,279	191,727
Net Gains/(Losses) on Investments		-	-	-	-
Net Income/(Expenditure)		18,455	-	18,455	44,997
Transfers between Funds		-	-	-	-
Net Movement in Funds		18,455	-	18,455	44,997
Reconciliation of Funds:					
Total Funds brought forward		147,514	8,580	156,094	111,097
Total Funds carried forward		165,969	8,580	174,549	156,094

- ♦ The statement of financial activities includes all gains and losses recognised in the year.
- ♦ All income and expenditure derives from continuing activities.
- ♦ See Note G3 for the comparative SOFA

The Grange Playgroup Association

Balance Sheet as at 31st August 2022

All figures in £	Note	2022			2021
		Unrestricted Funds	Restricted Funds	Total	Total
Fixed Assets:					
Tangible Assets		-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets:					
Debtors	C1	5,064	-	5,064	-
Cash at Bank and in Hand		193,229	8,580	201,809	181,448
Total Current Assets		198,293	8,580	206,873	181,448
Liabilities:					
Creditors: Amounts falling due within a year	D1	32,324	-	32,324	25,354
Net Current Assets or Liabilities		165,969	8,580	174,549	156,094
Total Net Assets or Liabilities		165,969	8,580	174,549	156,094
The Funds of the Charity:					
Unrestricted Funds	E1			165,969	147,514
Restricted Income Funds	E2			8,580	8,580
Total Charity Funds				174,549	156,094

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the company to obtain an audit in accordance with section 466 of the Act

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

These accounts were approved by the Trustees and signed on their behalf

Name 1 DOLLYAWNA PEPITA DELIMA

Name 2 EVANA CHOUDHURY

Date 24.03.23 

Date 24/03/23 

The notes on pages 6-9 form part of these financial statements.

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2022

1. Accounting Policies

1.01. The Charity's Structure, Organisation and Business

The Grange Playgroup Association is an unincorporated association governed by its constitution. It is a charity registered in England and Wales and the address of the registered office is given in the charity information on page 2 of these accounts.

The charity provides pre-school educational services funded by the Government's Early Years Education scheme and parental fees.

1.02. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities on page 3.

1.03. Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The only restricted fund is the for the refurbishment of the toilet block, replacement of the in-ground trampoline and butterfly/bug garden.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

1.04. Income recognition

- | | |
|---------------------------------------|--|
| (i) Recognition of Incoming Resources | These are included in the statement of financial activities when: <ul style="list-style-type: none">- the charity becomes entitled to the resources;- the trustees are virtually certain that they will receive the resources; and- the monetary value can be measured with reasonable accuracy. |
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| (iii) Gifts in kind | Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity |
| (iv) Investment income | Bank and building society interest is included in the statement of financial activities when the interest falls due |

1.05. Expenditure recognition

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.

All expenditure is accounted for on an accruals basis.

1.06. Costs of raising funds

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

1.07. Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised and depreciate over their estimated lives. Assets costing less than £2,000 are written off in the year of acquisition.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2022

1.08. Pensions

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

A1: Donations & Legacies

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Other Donations	-	-	-	10,998
Total Income from Donations & Legacies	-	-	-	10,998

A2: Charitable Activities

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Nursery Education Grant Funding	155,271	-	155,271	207,428
Fee income	33,619	-	33,619	15,647
Apprenticeship grant funding	3,000	-	3,000	-
Total Income from Charitable Activities	191,890	-	191,890	223,075

A3: Other Trading Activities

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Fundraising Events and activities	1,844	-	1,844	2,651
Total Income from Other Trading Activities	1,844	-	1,844	2,651

B1: Raising Funds

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Fundraising Costs	1,248	-	1,248	1,657
Total Expenditure on Raising Funds	1,248	-	1,248	1,657

B2: Charitable Activities

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Wages, salaries and other staff costs				
Wages and salaries	146,544	-	146,544	154,689
Employer's pension contributions	1,933	-	1,933	2,016
Employer's national insurance contributions	(665)	-	(665)	3,601
Staff training and expenses	2,630	-	2,630	1,513
	150,442	-	150,442	161,819
Premises costs				
Rent	12,328	-	12,328	12,703
Repairs and maintenance	-	-	-	3,500
Cleaning	1,260	-	1,260	407
Garden enhancements	686	-	686	47
	14,274	-	14,274	16,657
Subtotal carried forward	164,716	-	164,716	178,476

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2022

B2: Charitable Activities (cont'd)

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Subtotal brought forward	164,716	-	164,716	178,476
Insurance				
Insurance	877	-	877	852
	877	-	877	852
Accountancy, legal and other professional fees				
Other Professional Fees	196	-	196	480
Data protection and Ofsted	155	-	155	85
Software	1,509	-	1,509	881
	1,860	-	1,860	1,446
Marketing				
Website	230	-	230	435
	230	-	230	435
Other business expenses				
Governance - independent examination	500	-	500	270
Gifts and donations	1,044	-	1,044	296
	1,544	-	1,544	566
Telephone, stationery and other office costs				
Telephone	869	-	869	747
Postage and stationery	663	-	663	1,178
	1,532	-	1,532	1,925
Children's activities				
Children's parties	260	-	260	416
Equipment expensed	2,835	-	2,835	4,479
Food	1,177	-	1,177	1,475
	4,272	-	4,272	6,370
Total Expenditure on Charitable Activities	175,031	-	175,031	190,070

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2022

C1: Debtors

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Other Debtors				
Debtors for fees	-	-	-	
Other debtors - HMRC	5,064		5,064	
Debtors Total	5,064	-	5,064	-

D1: Creditors, Amounts falling due within one year

<i>All figures in £</i>	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
Trade Creditors	-	-	-	-
Taxation and Social Security	-	-	-	-
Other Creditors	-			
Pension	632	-	632	-
Other accruals	1,378	-	1,378	1,120
Deferred income	30,314	-	30,314	24,234
Creditors (within one year) Total	32,324	-	32,324	25,354

E1: Unrestricted Funds

<i>All figures in £</i>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund	147,514	194,734	(176,279)	-	165,969
Total Unrestricted Funds	147,514	194,734	(176,279)	-	165,969

E2: Restricted Income Funds

<i>All figures in £</i>	Opening Balance	Income	Expenditure	Transfers	Closing Balance
Restricted Fund	8,580	-	-	-	8,580
Total Restricted Income Funds	8,580	-	-	-	8,580

E2.1. Fund established in 20-21 for the replacement of toilet blocks, in-ground trampoline and butterfly/bug garden

F1: Staffing Costs and Remuneration

F1.1. The average number of employees in the year was 13 (2021: 14).

F1.2. No employees received emoluments over £60,000 during the current or prior year.

F2: Trustee Remuneration, Related Party Transactions, and Other Transactions

Trustee Remuneration

None of the trustees of the charity were paid any remuneration or received any other benefits from an employment with the charity or a related entity. None of the trustees were reimbursed any expenses.

Related Party Transactions

All of the fee income is from parents who, by nature of the constitution, are members of the Charity. As in every year, Committee members (who are trustees) paid fees at the standard fee rates.

Governance Costs

The only governance cost that is separately identifiable is the fees paid to the independent examiner of £500 for those services (2021: £270). No other fees were paid to the examiner in either year. The premium paid for general insurances includes trustee indemnity cover, but the amount is not separately stated in the premium.

F3: SOFA for the year ended 31st December 2021 for comparative purposes

All figures in £	Note	2021		
		Unrestricted Funds	Restricted Funds	Total
Income and Endowments from:				
Donations and Legacies	A1	2,418	8,580	10,998
Charitable Activities	A2	223,075		223,075
Other Trading Activities	A3	2,651	-	2,651
Investments	A4			
Other income	A5			
Total Income and Endowments		228,144	8,580	236,724
Expenditure on:				
Raising Funds	B1	1,657		1,657
Charitable Activities	B2	190,070		190,070
Other	B3	-	-	-
Total Expenditure		191,727	-	191,727
Net Income/(Expenditure)		36,417	8,580	44,997
Transfers between Funds		-	-	-
Net Movement in Funds		36,417	8,580	44,997
Reconciliation of Funds:				
Total Funds brought forward		111,097	-	111,097
Total Funds carried forward		147,514	8,580	156,094

THE GRANGE PLAYGROUP ASSOCIATION

England & Wales - Charity number 1000774

Accounts

The Grange Playgroup Association
Report and Accounts
31 August 2021

The Grange Playgroup Association

Report and Accounts

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Charity information

Registered Charity number

1000774

Address

The Grange United Reform Church
Circuit Lane
Reading
RG30 3HD

Trustees

David Barker (appointed 6 October 2020)

Nicola Palmer (appointed 6 October 2020)

Marion Turner (resigned 6 October 2020)

Suzie Shackell (resigned 6 October 2020)

Independent Examiner

J M Ansell FCCA

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document. The charity is controlled by its Constitution.

Recruitment and appointment of new trustees. The charity endeavours to fill any trustee vacancies through our network of parents. In addition, some people are approached directly after discussions amongst existing trustees.

Risk management. The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis. They also examine other operational and business risks faced by the charity and believe they have established systems to mitigate these risks.

OBJECTIVES AND ACTIVITIES

The charitable objectives of The Grange Playgroup Association (The Grange) are the provision of affordable early years foundation stage education as provided by following the appropriate standards. During this financial year The Grange continued to fulfil these objects by focusing on the provision of games and play for children up to 5 years of age in the following areas:

- communication and language
- personal, social and emotional development
- mathematics
- physical development
- literacy
- expressive arts and design
- understanding the world

THE GRANGE PLAYGROUP ASSOCIATION

Report of the Trustees (continued)

For the year ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

During the past year The Grange has remained a financially stable charity with a full register and substantial waiting list. The staffing levels remain stable and will continue to do so for the foreseeable future. The parental feedback received remains extremely positive and we continue to strive to provide the best possible start in education for the children attending the setting.

FUTURE

The trustees are prepared for another challenging year and have staffing and delivery plans in place to ensure that The Grange continues to provide first class facilities and support for children in their early years.

FINANCIAL REVIEW

The financial accounts for the year ended 31 August 2021 are set out on pages 3 – 7. The Statement of Financial Activities shows a surplus for the year of £44,997 (2020 £22,579). The total reserves at year end stand at £156,094 (2020 £111,097), of which £8,580 (2020 £Nil) is restricted and £147,514 (2020 £111,097) is unrestricted.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 14 March 2022.



D Barker
Trustee

The Grange Playgroup Association

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

This report is on the accounts of The Grange Playgroup Association for the year ended 31 August 2021 which are set out on pages 4 to 8.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 the accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



J M Ansell FCCA

Chartered Certified Accountant

19 Brooklyn Drive

Emmer Green

READING

RG4 8SR

14 March 2022

The Grange Playgroup Association

Statement of Financial Activities
for the year ended 31 August 2021

	Note	Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
		2021	2021	2021	2020
		Total	Total	Total	Total
Income and endowments from					
Charitable Activities	2	228,144	8,580	236,724	206,374
Total		228,144	8,580	236,724	206,374
Expenditure on					
Charitable activities	3	191,727	-	191,727	183,795
Total		191,727	-	191,727	183,795
Net Income / (Expenditure) for the year		36,417	8,580	44,997	22,579
Fund balance brought forward at 1 September 2020		111,097		111,097	88,518
Balance carried forward at 31 August 2021		147,514	8,580	156,094	111,097

All of the above results are derived from continuing activities.

The notes on pages 6 to 8 form part of these financial statements

The Grange Playgroup Association

Balance Sheet at 31 August 2021

	Note	2021	2020
Fixed Assets			
Equipment at cost		-	-
Current Assets			
Debtors and prepayments		-	-
Cash at bank		181,448	165,321
Total current assets		<u>181,448</u>	<u>165,321</u>
Creditors	4	25,354	54,224
Net Current Assets		<u>156,094</u>	<u>111,097</u>
Net Assets		<u>156,094</u>	<u>111,097</u>
Funds of the Charity			
Restricted	5	8,580	-
Unrestricted		147,514	111,097
Total Funds		<u>156,095</u>	<u>111,097</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the company to obtain an audit in accordance with section 466 of the Act

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

These accounts were approved by the Trustees and signed on their behalf.



D Barker - Chair
14 March 2022



N Palmer - Treasurer
14 March 2022

The notes on pages 6 to 8 form part of these financial statements

1 Accounting policies

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

- a) **Charity status**
The Charity is an Unincorporated Association.
- b) **Basis of accounting**
The accounts have been prepared in accordance with 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) issued 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
The accounts have been prepared to give a true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
The Charity has early adopted the provisions of bulletin 1 as permitted.
The Grange Playgroup Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.
- c) **Reconciliation with previously Generally Accepted Accounting Practice**
After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities on page 3.
- d) **Critical accounting judgments and key sources of estimation uncertainty**
In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative terms was required. The Trustees are of the opinion that no such restatement is required.
- e) **Financial instruments**
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the current and future periods are affected by the revision. The estimates and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.
In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

The Grange Playgroup Association

Notes to the Financial Statements Year to 31 August 2021

1 Accounting policies (continued)

- f) Income**
- i) Recognition of Incoming Resources
- These are included in the statement of financial activities when:
 - the charity becomes entitled to the resources;
 - the trustees are virtually certain that they will receive the resources; and
 - the monetary value can be measured with reasonable accuracy.
- ii) Grants and donations
- Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources standards.
- iii) Gifts in kind
- Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity.
- iv) Investment income
- Bank and building society interest is included in the statement of financial activities when the interest falls due.
- g) Expenditure and liabilities**
- Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. In previous years Governance costs (costs associated with meeting the constitutional and statutory requirements of the Charity, the Independent Examiner fees and costs in respect of the strategic management of the Charity) were shown separately in the Statement of Financial Activities. To comply with Charities SORP FRS 102 Governance costs have been included within charitable activities as an element of other support costs.
- h) Fixed assets**
- Assets over £2000 are capitalised and depreciated over their estimated lives.
- Assets costing less than £2,000 are written off in the year of acquisition.
- i) Depreciation**
- Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives.
- IT and Other Equipment and furniture 3 years straight line
- j) 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 and as defined by the donor.

The Grange Playgroup Association

Notes to the Financial Statements Year to 31 August 2021

2		Income from charitable activities			
		Unrestricted Funds	Restricted Funds	Total	2020
		£	£	£	£
178,862	Nursery Education Grant Funding	196,826	-	196,826	178,862
22,050	Fee income	26,249	-	26,249	22,050
5,462	Other income from charitable activities	5,069	8,580	13,649	5,462
206,374	Expenditure on charitable activities	228,144	8,580	236,724	206,374
		Unrestricted Funds	Restricted Funds	Total	2021
		£	£	£	£
153,776	Wages and salaries	154,689	-	154,689	153,776
2,080	Employer's pension contributions	2,016	-	2,016	2,080
3,209	Employer's national insurance contributions	3,601	-	3,601	3,209
1,441	Staff training and expenses	1,513	-	1,513	1,441
160,506	Premises costs	161,819	-	161,819	160,506
10,830	Rent	12,703	-	12,703	10,830
-	Repairs and maintenance	3,500	-	3,500	-
302	Cleaning	407	-	407	302
245	Garden enhancements	47	-	47	245
11,377	Insurance	16,657	-	16,657	11,377
835	Business insurance	852	-	852	835
835	Accountancy, legal and other professional fees	852	-	852	835
1,315	Bookkeeping	750	-	750	1,315
85	Data protection and Offsted	85	-	85	85
1,079	Software	881	-	881	1,079
2,479	Marketing	1,716	-	1,716	2,479
389	Website	435	-	435	389
389	Other business expenses	435	-	435	389
-	Governance - independent examination	-	-	-	-
249	Gifts and donations	295	-	295	249
1,412	Fundraising purchases	1,657	-	1,657	1,412
1,661	Telephone, stationery and other office costs	1,952	-	1,952	1,661
856	Telephone	747	-	747	856
1,092	Postage and Stationery	1,178	-	1,178	1,092
1,948	Children's activities	1,925	-	1,925	1,948
314	Children's parties	416	-	416	314
3,156	Equipment expensed	4,479	-	4,479	3,156
1,130	Food	1,475	-	1,475	1,130
4,600	Total Expenditure on Charitable Activities	6,371	-	6,371	4,600
183,795	Creditors	191,727	-	191,727	183,795
		Unrestricted Funds	Restricted Funds	Total	2021
		£	£	£	£
4,073	Amounts falling due within one year - accrued expenses	1,122	-	1,122	4,073
50,151	Funding received in advance	24,232	-	24,232	50,151
54,224	Movement in Funds	25,354	-	25,354	54,224
		As at	Incoming Resources	Outgoing Resources	As at
		1 September 2020	Resources	Resources	31 August 2021
		£	£	£	£
8,580	Restricted Funds	-	8,580	-	8,580
8,580	Unrestricted Funds	-	-	-	8,580
147,514	General Fund	111,097	228,144	191,727	147,514
147,514	Purpose of Funds	111,097	228,144	191,727	147,514
	Restricted Fund				
	General Fund				

Funds received for a specific purpose.
Funds available for use in accordance with the charitable objectives at the discretion of the trustees

Trustees remuneration and Expenses

None of the Trustees, nor any persons or parties connected with them, received any remuneration (2021 £Nil) nor were reimbursed any expenses (2020 £Nil) during the year.

Employees

The average number of employees during the year was 14 (2020 : 13).