

# WESTBROOK LITTLE PEOPLE PLAYGROUP

England & Wales - Charity number 1029611

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-12-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Westbrook Hall  
Tempest Avenue  
Waterlooville  
PO7 8NU

**Phone** 02392265173

**Email** [westbrook.manager@gmail.com](mailto:westbrook.manager@gmail.com)

**Website** <https://wlp-preschool.co.uk/>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** We are a Charity Preschool located on Tempest Avenue, near Waterlooville, in a bright and airy Community Hall. Our aim is to deliver the EYFS to pre-school children in a safe, secure, and fun learning environment. We are ambitious for every child.

## Classification

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

## Geography

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- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£190,276	£170,457	-	-
2024-03-31	£172,570	£149,580	-	-
2023-03-31	£127,000	£117,500	-	-
2022-03-31	£107,371	£118,212	-	-
2021-03-31	£99,211	£109,191	-	-

## Trustees

Name	Role	Appointed
Gemma Cooper		2022-09-01
Kay Herbert		2022-09-01
Louise Groves		2022-09-01
Michelle Traviss		2023-01-07
Sarah Kendrick		2022-09-01

**WESTBROOK LITTLE PEOPLE PLAYGROUP**

England & Wales - Charity number 1029611

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# Accounts

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Westbrook Little People Playgroup

Charity No. 1029611

Trustee's Report and Unaudited Accounts

31 March 2025

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1029611

Principal Office

Westbrook Hall

Tempest Avenue

Waterlooville

PO7 8NU

Trustee

The following trustee served during the year:

Michelle Traviss

Louise Groves

Kay Herbert

Gemma Cooper

Sarah Kendrick

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children using the EYFS (Early Years Foundation Stage).

To provide a nurturing, safe, and stimulating preschool environment that supports the holistic development of young children—fostering their cognitive, social, emotional, and physical growth—through play-based learning, age-appropriate curriculum, and meaningful teacher-child interactions, while also building strong partnerships with families and the community.

The trustees has had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ACHIEVEMENTS AND PERFORMANCE

Westbrook Little People aim to provide a warm, inclusive, and stimulating early learning environment where every child is valued and supported. We are committed to delivering high-quality care and education through our team of well-qualified, enthusiastic, and dedicated staff. Our goal is to meet each child's individual needs, ensuring they receive the very best start in life. Being a charity pre-school, we often rely on fundraising events to help support us to buy additional equipment and resources that are required to assist the children's development needs.

#### FINANCIAL REVIEW

Westbrook Little People has had a good financial year. We have ended the year in profit. We feel hopeful that the profit will support us in the next financial year with the increase in wages and with another increase in hall rent. The profitable success this year is due to a huge increase in children, we hope that our plans will help keep us thriving.

#### PLANS FOR FUTURE PERIODS

We plan to ensure we are financially viable so that we can continue to provide a great education to the children in our community.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a standard registration with a governing document being a scheme of the charity commission dated 2nd August 2016

The methods adopted for the recruitment and appointment of new trustees is from parents of the children attending the preschool

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Michelle Traviss

Trustee

19 September 2025

Independent Examiner's Report to the trustee of Westbrook Little People Playgroup

I report to the trustees on my examination of the financial statements of Westbrook Little People Playgroup for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW  
SHCA Limited  
87 London Road  
Cowplain  
Waterlooville

PO8 8XB  
19 September 2025

Westbrook Little People Playgroup  
Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	(1)	(1)	-
Charitable activities	4	189,422	189,422	171,680
Other trading activities	5	495	495	254
Investments	6	733	733	636
Total		190,649	190,649	172,570
Expenditure on:				
Charitable activities	7	8,549	8,549	17,483
Other	8	148,860	148,860	132,097
Total		157,409	157,409	149,580
Net gains on investments		-	-	-
Net income		33,240	33,240	22,990
Transfers between funds		-	-	-
Net income before other gains/(losses)		33,240	33,240	22,990
Other gains and losses				
Net movement in funds		33,240	33,240	22,990
Reconciliation of funds:				
Total funds brought forward		84,459	84,459	61,469
Total funds carried forward		117,699	117,699	84,459

Westbrook Little People Playgroup

Balance Sheet

at 31 March 2025

Charity No. 1029611		2025	2024
		£	£
Fixed assets			
Tangible assets	10	-	-
Current assets			
Debtors	11	336	-
Cash at bank and in hand		120,801	86,384
		<u>121,137</u>	<u>86,384</u>
Creditors: Amount falling due within one year	12	(3,438)	(1,925)
Net current assets		<u>117,699</u>	<u>84,459</u>
Total assets less current liabilities		<u>117,699</u>	<u>84,459</u>
Net assets excluding pension asset or liability		<u>117,699</u>	<u>84,459</u>
Total net assets		<u><u>117,699</u></u>	<u><u>84,459</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		117,699	84,459
		<u>117,699</u>	<u>84,459</u>
Reserves	13		
Total funds		<u><u>117,699</u></u>	<u><u>84,459</u></u>

Approved by the trustees on 19 September 2025

And signed on their behalf by:

Michelle Traviss  
Trustee  
19 September 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment                      25% Straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## 2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Charitable activities	171,680	171,680
Other trading activities	254	254
Investments	636	636
Total	<u>172,570</u>	<u>172,570</u>
Expenditure on:		
Charitable activities	17,483	17,483
Other	132,097	132,097
Total	<u>149,580</u>	<u>149,580</u>
Net income	<u>22,990</u>	<u>22,990</u>
Net income before other gains/(losses)	22,990	22,990
Other gains and losses:		
Net movement in funds	<u>22,990</u>	<u>22,990</u>
Reconciliation of funds:		
Total funds brought forward	61,470	61,470
Total funds carried forward	<u><u>84,460</u></u>	<u><u>84,460</u></u>

## 3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
	(1)	(1)	-
	<u>(1)</u>	<u>(1)</u>	<u>-</u>

## 4 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Child attendance fees	189,422	189,422	171,680
	<u>189,422</u>	<u>189,422</u>	<u>171,680</u>

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fund raising activities	495	495	254
	<u>495</u>	<u>495</u>	<u>254</u>

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank account interest	733	733	636
	<u>733</u>	<u>733</u>	<u>636</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Child attendance fees	8,549	8,549	17,483
<i>Governance costs</i>			
	<u>8,549</u>	<u>8,549</u>	<u>17,483</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	122,502	122,502	116,167
Premises costs	18,860	18,860	10,555
General administrative costs	5,715	5,715	3,630
Legal and professional costs	1,783	1,783	1,745
	<u>148,860</u>	<u>148,860</u>	<u>132,097</u>

9 Staff costs

	2025	2024
Salaries and wages	115,982	109,799
Social security costs	2,331	2,534
Pension costs	2,172	1,866
	<u>120,485</u>	<u>114,199</u>

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

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

	2025	2024
	Number	Number
Direct supervision of children	6	6
	<u>6</u>	<u>6</u>

10 Tangible fixed assets

	Plant and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2024	6,208	6,208
At 31 March 2025	<u>6,208</u>	<u>6,208</u>
Depreciation and impairment		
At 1 April 2024	6,208	6,208
At 31 March 2025	<u>6,208</u>	<u>6,208</u>
Net book values		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

11 Debtors

	2025	2024
	£	£
Other debtors	336	-
	<u>336</u>	<u>-</u>

12 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other creditors	433	941
Accruals	3,005	984
	<u>3,438</u>	<u>1,925</u>

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	84,459	190,649	(157,409)	117,699
Total funds	<u>84,459</u>	<u>190,649</u>	<u>(157,409)</u>	<u>117,699</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	117,699	117,699
	<u>117,699</u>	<u>117,699</u>

15 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	86,384	34,417	120,801
	<u>86,384</u>	<u>34,417</u>	<u>120,801</u>
Net debt	<u>86,384</u>	<u>34,417</u>	<u>120,801</u>

16 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2025 Land and buildings £	2025 Other £	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:				

*Pension commitments*

	2025 £	2024 £
The pension cost charge to the charity amounted to:	<u>2,172</u>	<u>1,866</u>

## Westbrook Little People Playgroup

## Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	33,240	22,990
Adjustments for:		
Dividends, interest and rents from investments	(733)	(636)
Increase in trade and other receivables	(336)	-
Increase/(Decrease) in trade and other payables	1,513	(827)
Net cash provided by operating activities	<u>33,684</u>	<u>21,527</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	733	636
Net cash from investing activities	<u>733</u>	<u>636</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	34,417	22,163
Cash and cash equivalents at the beginning of the year	86,384	64,221
Cash and cash equivalents at the end of the year	<u>120,801</u>	<u>86,384</u>
Components of cash and cash equivalents		
Cash and bank balances	120,801	86,384
	<u>120,801</u>	<u>86,384</u>

Westbrook Little People Playgroup  
Detailed Statement of Financial Activities  
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	(1)	(1)	-
	<u>(1)</u>	<u>(1)</u>	<u>-</u>
Charitable activities			
Child attendance fees	189,422	189,422	171,680
	<u>189,422</u>	<u>189,422</u>	<u>171,680</u>
Other trading activities			
Fund raising activities	495	495	254
	<u>495</u>	<u>495</u>	<u>254</u>
Investments			
Bank account interest	733	733	636
	<u>733</u>	<u>733</u>	<u>636</u>
Total income and endowments	190,649	190,649	172,570
Expenditure on:			
Charitable activities			
Child attendance fees	8,549	8,549	17,483
	<u>8,549</u>	<u>8,549</u>	<u>17,483</u>
Total of expenditure on charitable activities	8,549	8,549	17,483
Employee costs			
Salaries/wages	115,982	115,982	109,799
Employer's NIC	2,331	2,331	2,534
Pension costs	2,172	2,172	1,866
Staff training	1,943	1,943	1,342
Staff welfare	74	74	626
	<u>122,502</u>	<u>122,502</u>	<u>116,167</u>
Premises costs			
Rent	18,705	18,705	10,442
Premises cleaning	155	155	113
	<u>18,860</u>	<u>18,860</u>	<u>10,555</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and equipment	-	-	-
Bank charges	232	232	30
Equipment repairs and maintenance	-	-	117

Westbrook Little People Playgroup  
Detailed Statement of Financial Activities

General insurances	2,183	2,183	1,872
Software, IT support and related costs	170	170	80
Stationery and printing	309	309	310
Sundry expenses	1,872	1,872	779
Telephone, fax and broadband	949	949	442
	<u>5,715</u>	<u>5,715</u>	<u>3,630</u>
Legal and professional costs			
Audit/Independent examination fees	1,020	1,020	984
Accountancy and bookkeeping	763	763	761
	<u>1,783</u>	<u>1,783</u>	<u>1,745</u>
Total of expenditure of other costs	<u>148,860</u>	<u>148,860</u>	<u>132,097</u>
Total expenditure	157,409	157,409	149,580
Net gains on investments	-	-	-
	<u>33,240</u>	<u>33,240</u>	<u>22,990</u>
Net income			
Net income before other gains/(losses)	33,240	33,240	22,990
Other Gains	-	-	-
	<u>33,240</u>	<u>33,240</u>	<u>22,990</u>
Net movement in funds			
	<u>33,240</u>	<u>33,240</u>	<u>22,990</u>
Reconciliation of funds:			
Total funds brought forward	84,459	84,459	61,469
Total funds carried forward	<u>117,699</u>	<u>117,699</u>	<u>84,459</u>

### Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

### Company information

1	Company name	<input type="text" value="Westbrook Little People Playgroup"/>
2	Company registration number	<input type="text"/>
3	Tax reference	<input type="text" value="3815901671"/>
4	Type of company	<input type="text" value="8"/>

### Northern Ireland

Put an 'X' in the appropriate box(es) below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

### About this return

This is the tax return for the company named above, for the period below

30	from DD/MM/YYYY	<input type="text" value="01/04/2024"/>	35	to DD/MM/YYYY	<input type="text" value="31/03/2025"/>
----	-----------------	-----------------------------------------	----	---------------	-----------------------------------------

Put an 'X' in the appropriate box(es) below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
	Transfer Pricing	
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

## About this return - continued

Accounts and computations	
80	I attach accounts and computations for the period to which this return relates <input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period <input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why
<b>PDF accounts attached with explanation</b>	
Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i> <input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i> <input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i> <input type="checkbox"/>
110	Insurance - <i>form CT600D</i> <input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i> <input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i> <input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i> <input type="checkbox"/>
130	Cross-border royalties – <i>form CT600H</i> <input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i> <input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i> <input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i> <input type="checkbox"/>
142	Research and Development - <i>form CT600L</i> <input type="checkbox"/>
143	Freeports and Investment Zones - <i>form CT600M</i> <input type="checkbox"/>
144	Residential Property Developer Tax (RPDT) – <i>form CT600N</i> <input type="checkbox"/>
96	Creative industries – <i>form CT600P</i> <input type="checkbox"/>

## Tax calculation - Turnover

145	Total turnover from trade	<input type="text" value="-"/>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

## Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

## Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

## Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

## Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

## Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

## Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	-
265	Non-trading losses on intangible fixed assets	-
275	Total trading losses of this or a later accounting period	-
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	-
290	Non-trade capital allowances	-
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	-
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	-
305	Qualifying donations	-
310	Group relief	-
312	Group relief for carried forward losses	-
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	-
320	Ring fence profits included	-
325	Northern Ireland profits included	-

## Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Number of associated companies in the first financial year	-
328	Number of associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	<input type="checkbox"/>

### Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

## Tax calculation - continued

Corporation Tax - <i>total of boxes 345, 360, 375, 395, 410 and 425</i>	430	-
Marginal relief	435	-
Corporation Tax chargeable - <i>box 430 minus box 435</i>	440	

## Reliefs and deductions in terms of tax

445	Community Investment Tax Relief	-
450	Double Taxation Relief	-
455	Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim	<input type="checkbox"/>
460	Put an 'X' in box 460 if box 450 includes any amount carried back from a later period	<input type="checkbox"/>
465	Advance Corporation Tax	-
470	Total reliefs and deduction in terms of tax - <i>total of boxes 445, 450 &amp; 465</i>	-

## Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471	Coronavirus Job Retention Scheme (CJRS) received	-
472	CJRS entitlement	-
473	CJRS overpayment already assessed or voluntary disclosed	-
474	Other coronavirus overpayments	-

## Energy levies

986	Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable	-
987	Electricity Generator Levy (EGL) exceptional generation receipts	-

## Calculation of tax outstanding or overpaid

475	Net Corporation Tax liability – box 440 minus box 470	-
480	Tax payable on loans and arrangements to participators	-
485	Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A	<input type="checkbox"/>
490	Controlled Foreign Companies (CFC) tax payable	-
495	Bank levy payable	-
496	Bank surcharge payable	-
497	Residential Property Developer Tax (RPDT) payable	-

## Calculation of tax outstanding or overpaid - continued

500	CFC tax, bank levy, bank surcharge and RPDT payable – <i>total of boxes 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
502	EGL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501, 502 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

## Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creatives tax credit	-
541	Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)	-
545	Total of Research and Development credit, creatives tax credit and AVEC/VGEC – <i>total box 530 to 541</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-

## Tax reconciliation - continued

575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	<input type="text"/>	-
580	Capital allowances first-year tax credit payable - <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	<input type="text"/>	-
585	Ring fence Corporation Tax included	<input type="text"/>	-
586	NI Corporation Tax included	<input type="text"/>	-
590	Ring fence supplementary charge included	<input type="text"/>	-
595	Tax already paid (and not already repaid)	<input type="text"/>	-
600	Tax outstanding - <i>box 525 minus boxes 545, 560, 565 and 595</i>	<input type="text"/>	-
605	Tax overpaid including surplus or payable credits - <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	<input type="text"/>	-
610	Group tax refunds surrendered to this company	<input type="text"/>	-
614	Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company	<input type="text"/>	-
615	Research and Development expenditure credits surrendered to this company	<input type="text"/>	-

## Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 Yes - goods       617 Yes – services       618 No – neither

## Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text"/>	-
625	Number of 51% group companies	<input type="text"/>	-
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>			
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>	
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="checkbox"/>	
635	is within a group payments arrangement for the period	<input type="checkbox"/>	
640	has written down or sold intangible assets	<input type="checkbox"/>	
645	has made cross-border royalty payments	<input type="checkbox"/>	
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text"/>	-

## Information about enhanced expenditure and tax reliefs

### Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	<input type="checkbox"/>
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	<input type="checkbox"/>
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME/R&D intensive SME relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
663	Creatives core expenditure	<input type="text" value="-"/>
665	Creatives additional deduction	<input type="text" value="-"/>
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

### Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

## Information about capital allowances and balancing charges/disposal values

### Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 <input type="text" value="-"/>	
Full expensing	688 <input type="text" value="-"/>	689 <input type="text" value="-"/>
Machinery and plant - super-deduction	691 <input type="text" value="-"/>	692 <input type="text" value="-"/>
Machinery and plant - special rate allowance	693 <input type="text" value="-"/>	694 <input type="text" value="-"/>
Machinery and plant - special rate pool	695 <input type="text" value="-"/>	700 <input type="text" value="-"/>
Machinery and plant - main pool	705 <input type="text" value="-"/>	710 <input type="text" value="-"/>
Structures and buildings	711 <input type="text" value="-"/>	
Business premises renovation	715 <input type="text" value="-"/>	720 <input type="text" value="-"/>
Other allowances and charges	725 <input type="text" value="-"/>	730 <input type="text" value="-"/>

## Allowances and charges in calculation of trading profits and losses

	Capital allowances	Disposal value
Electric vehicle charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero-emission goods vehicles	723 -	724 -
Zero-emission cars	726 -	727 -

## Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Full expensing	733 -	734 -
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric vehicle charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero-emission goods vehicles	748 -	749 -
Zero-emission cars	751 -	752 -

## Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

## Losses, deficits and excess amounts

### Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

### Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

## Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

## Overpayments and repayments

### Small repayments

860	Do not repay sums of <input type="text" value="-"/> or less.
-----	--------------------------------------------------------------

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

### Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creatives tax credit	<input type="text" value="-"/>
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

### Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
-----	-------------------------------------------	--------------------------------

Put an 'X' in the appropriate boxes below

the joint Notice is attached	905 <input type="checkbox"/>
or	
will follow	910 <input type="checkbox"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
-----	----------------------------------------------------------------------------	--------------------------------



## Company Tax Return – supplementary page

**HM Revenue  
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)  
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

### Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

### Company information

E1	Company name	<b>Westbrook Little People Playgroup</b>
E2	Tax reference	<b>3815901671</b>
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	<b>01/04/2024</b>
E4	to DD/MM/YYYY	<b>31/03/2025</b>

### Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	<b>1029611</b>
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	<b>X</b>
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	<b>X</b>
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	<b>Erica Montgomery</b>
Status	E35	<b>Trustee</b>
Date DD/MM/YYYY	E40	

## Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45	<input type="checkbox"/>
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## Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 <input type="text" value="-"/>
Investment income - exclude any amounts included on form CT600	E55 <input type="text" value="-"/>
UK land and building - exclude any amounts included on form CT600	E60 <input type="text" value="-"/>
Gift Aid - exclude any amounts included on form CT600	E65 <input type="text" value="-"/>
From other charities - exclude any amounts included on form CT600	E70 <input type="text" value="-"/>
Gifts of shares or securities received	E75 <input type="text" value="-"/>
Gifts of real property received	E80 <input type="text" value="-"/>
Other sources (not included above)	E85 <input type="text" value="-"/>
Total of boxes E50 to E85	E90 <input type="text" value="-"/>

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 <input type="text" value="-"/>
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100 <input type="text" value="-"/>
All general administration/governance costs	E105 <input type="text" value="-"/>
All grants and donations made within the UK	E110 <input type="text" value="-"/>
All grants and donations made outside the UK	E115 <input type="text" value="-"/>
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 <input type="text" value="-"/>
Total of boxes E95 to E120	E125 <input type="text" value="-"/>

## Information required

Charity/CASC assets	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value=""/>	E135 <input type="text" value="-"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="-"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text" value=""/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>

# Virtual Cabinet Portal Digital Signatures

## Digital Signature Verification

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You can find out more about UTC at the following web page:

<http://www.virtualcabinetportal.com/WhatIsUTC>

## Signature 1

Signed by Michelle Traviss using authentication code NVQ/eXIWKi9WNW5w at IP address 82.2.110.239, on 2025/09/16 10:07:26 Z.

Michelle Traviss's e-mail address is: [wlpmanager@hotmail.com](mailto:wlpmanager@hotmail.com).

**WESTBROOK LITTLE PEOPLE PLAYGROUP**

England & Wales - Charity number 1029611

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# Accounts

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Westbrook Little People Playgroup

Charity No. 1029611

Trustees' Report and Unaudited Accounts

31 March 2024

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1029611

Principal Office

Westbrook Hall

Tempest Avenue

Waterlooville

PO7 8NU

Address Line 5

Trustees

The following trustees served during the year:

Louise Groves

Kay Herbert

Sarah Kendrick

Michelle Traviss

Gemma Cooper

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children using the EYFS (Early Years Foundation Stage).

To provide a safe, secure and fun learning and play environment for preschool children.

The trustees has had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ACHIEVEMENTS AND PERFORMANCE

Westbrook Little People is a charity-based organisation with a voluntary management committee. The staff are well qualified, enthusiastic, committed, and strive to meet the individual needs of our little people, ensuring they get the very best start. Being a charity pre-school, we rely on fundraising events to help support us to buy additional equipment and resources that are required to assist the children's development needs.

#### FINANCIAL REVIEW

Westbrook Little People has had a good financial year. We have ended the year in profit. We feel hopeful that the profit will support us in the next financial year with the increase in wages and running costs such as hall rent. The profitable success this year is due to a huge increase in children and careful spending.

On reflection, not many fundraising events were held due to a busy year. This is something that we will do more of next year.

We plan to ensure we are financially viable so that we can continue to provide a great education to the children in our community.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a standard registration with a governing document being a scheme of the charity commission dated 2nd August 2016

The methods adopted for the recruitment and appointment of new trustees is from parents of the children attending the preschool

#### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Michelle Traviss  
Trustee  
05 November 2024

Independent Examiner's Report to the trustees of Westbrook Little People Playgroup

I report to the trustees on my examination of the financial statements of Westbrook Little People Playgroup for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare ICAEW  
SHCA Limited  
87 London Road  
Cowplain  
Waterlooville

PO8 8XB  
05 November 2024

Westbrook Little People Playgroup  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Charitable activities	3	171,680	171,680	126,239
Other trading activities	4	254	254	356
Investments	5	636	636	181
Total		172,570	172,570	126,776
Expenditure on:				
Charitable activities	6	17,483	17,483	5,725
Other	7	132,097	132,097	111,785
Total		149,580	149,580	117,510
Net gains on investments		-	-	-
Net income		22,990	22,990	9,266
Transfers between funds		-	-	-
Net income before other gains/(losses)		22,990	22,990	9,266
Other gains and losses				
Net movement in funds		22,990	22,990	9,266
Reconciliation of funds:				
Total funds brought forward		61,470	61,470	52,204
Total funds carried forward		84,460	84,460	61,470

Westbrook Little People Playgroup

Balance Sheet

at 31 March 2024

Charity No. 1029611	2024	2023
	£	£
Fixed assets		
Tangible assets	9      1	1
	<u>1</u>	<u>1</u>
Current assets		
Cash at bank and in hand	86,384	64,221
	<u>86,384</u>	<u>64,221</u>
Creditors: Amount falling due within one year	10      (1,925)	(2,752)
Net current assets	<u>84,459</u>	<u>61,469</u>
Total assets less current liabilities	<u>84,460</u>	<u>61,470</u>
Net assets excluding pension asset or liability	<u>84,460</u>	<u>61,470</u>
Total net assets	<u><u>84,460</u></u>	<u><u>61,470</u></u>
 The funds of the charity		
Restricted funds	11	
Unrestricted funds	11	
General funds	84,460	61,470
	<u>84,460</u>	<u>61,470</u>
Reserves	11	
Total funds	<u><u>84,460</u></u>	<u><u>61,470</u></u>

Approved by the trustees on 05 November 2024

And signed on their behalf by:

Michelle Traviss  
Trustee  
05 November 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment	25% Straight line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

## Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Charitable activities	126,239	126,239
Other trading activities	356	356
Investments	181	181
Total	<u>126,776</u>	<u>126,776</u>
Expenditure on:		
Raising funds	5,394	5,394
Charitable activities	331	331
Other	111,785	111,785
Total	<u>117,510</u>	<u>117,510</u>
Net income	<u>9,266</u>	<u>9,266</u>
Net income before other gains/(losses)	9,266	9,266
Other gains and losses:		
Net movement in funds	<u>9,266</u>	<u>9,266</u>
Reconciliation of funds:		
Total funds brought forward	52,204	52,204
Total funds carried forward	<u><u>61,470</u></u>	<u><u>61,470</u></u>

## 3 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Child attendance fees	171,680	171,680	126,239
	<u>171,680</u>	<u>171,680</u>	<u>126,239</u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fund raising activities	254	254	356
	<u>254</u>	<u>254</u>	<u>356</u>

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank account interest	636	636	181
	<u>636</u>	<u>636</u>	<u>181</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Child attendance fees	17,483	17,483	5,394
Fundraising expenses	-	-	331
<i>Governance costs</i>			
	<u>17,483</u>	<u>17,483</u>	<u>5,725</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	116,167	116,167	92,499
Premises costs	10,555	10,555	14,741
General administrative costs	3,630	3,630	2,737
Legal and professional costs	1,745	1,745	1,808
	<u>132,097</u>	<u>132,097</u>	<u>111,785</u>

Westbrook Little People Playgroup  
Notes to the Accounts

8 Staff costs

	2024	2023
Salaries and wages	109,799	88,115
Social security costs	2,534	-
Pension costs	1,866	1,420
	<u>114,199</u>	<u>89,535</u>

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

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

	2024	2023
	Number	Number
Direct supervision of children	6	7
	<u>6</u>	<u>7</u>

9 Tangible fixed assets

	Plant and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2023	6,208	6,208
At 31 March 2024	<u>6,208</u>	<u>6,208</u>
Depreciation and impairment		
At 1 April 2023	6,207	6,207
At 31 March 2024	<u>6,207</u>	<u>6,207</u>
Net book values		
At 31 March 2024	<u>1</u>	<u>1</u>
At 31 March 2023	<u>1</u>	<u>1</u>

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	941	-
Accruals	984	2,752
	<u>1,925</u>	<u>2,752</u>

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	61,470	172,570	(149,580)	84,460
Total funds	<u>61,470</u>	<u>172,570</u>	<u>(149,580)</u>	<u>84,460</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1	1
Net current assets	84,459	84,459
	<u>84,460</u>	<u>84,460</u>

13 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	64,221	22,163	86,384
	<u>64,221</u>	<u>22,163</u>	<u>86,384</u>
Net debt	<u>64,221</u>	<u>22,163</u>	<u>86,384</u>

14 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

*Pension commitments*

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>1,866</u>	<u>1,420</u>

Westbrook Little People Playgroup  
Statement of Cash flows  
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	22,990	9,266
Adjustments for:		
Dividends, interest and rents from investments	(636)	(181)
Decrease in trade and other payables	(827)	(2,914)
Net cash provided by operating activities	<u>21,527</u>	<u>6,171</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	636	181
Net cash from investing activities	<u>636</u>	<u>181</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	22,163	6,352
Cash and cash equivalents at the beginning of the year	64,221	57,869
Cash and cash equivalents at the end of the year	<u>86,384</u>	<u>64,221</u>
Components of cash and cash equivalents		
Cash and bank balances	86,384	64,221
	<u>86,384</u>	<u>64,221</u>

Westbrook Little People Playgroup  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Charitable activities			
Child attendance fees	171,680	171,680	126,239
	<u>171,680</u>	<u>171,680</u>	<u>126,239</u>
Other trading activities			
Fund raising activities	254	254	356
	<u>254</u>	<u>254</u>	<u>356</u>
Investments			
Bank account interest	636	636	181
	<u>636</u>	<u>636</u>	<u>181</u>
Total income and endowments	172,570	172,570	126,776
Expenditure on:			
Charitable activities			
Child attendance fees	17,483	17,483	5,394
Fundraising expenses	-	-	331
	<u>17,483</u>	<u>17,483</u>	<u>5,725</u>
Total of expenditure on charitable activities	17,483	17,483	5,725
Employee costs			
Salaries/wages	109,799	109,799	88,115
Employer's NIC	2,534	2,534	-
Pension costs	1,866	1,866	1,420
Staff training	1,342	1,342	1,056
Staff welfare	626	626	1,908
	<u>116,167</u>	<u>116,167</u>	<u>92,499</u>
Premises costs			
Rent	10,442	10,442	14,511
Premises cleaning	113	113	80
Other premises costs	-	-	150
	<u>10,555</u>	<u>10,555</u>	<u>14,741</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and equipment	-	-	-
Bank charges	30	30	184
Equipment repairs and maintenance	117	117	-
General insurances	1,872	1,872	1,138

Westbrook Little People Playgroup  
Detailed Statement of Financial Activities

Software, IT support and related costs	80	80	-
Stationery and printing	310	310	156
Subscriptions	-	-	425
Sundry expenses	779	779	285
Telephone, fax and broadband	442	442	549
	<u>3,630</u>	<u>3,630</u>	<u>2,737</u>
Legal and professional costs			
Audit/Independent examination fees	984	984	960
Accountancy and bookkeeping	761	761	848
	<u>1,745</u>	<u>1,745</u>	<u>1,808</u>
Total of expenditure of other costs	<u>132,097</u>	<u>132,097</u>	<u>111,785</u>
Total expenditure	149,580	149,580	117,510
Net gains on investments	-	-	-
	<u>22,990</u>	<u>22,990</u>	<u>9,266</u>
Net income			
Net income before other gains/(losses)	22,990	22,990	9,266
Other Gains	-	-	-
	<u>22,990</u>	<u>22,990</u>	<u>9,266</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	61,470	61,470	52,204
Total funds carried forward	<u>84,460</u>	<u>84,460</u>	<u>61,470</u>

**WESTBROOK LITTLE PEOPLE PLAYGROUP**

England & Wales - Charity number 1029611

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# Accounts

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Westbrook Little People

Charity No. 1029611

Trustees' Report and Unaudited Accounts

31 March 2023

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1029611

Principal Office

Westbrook Hall

Tempest Avenue

Waterlooville

PO7 8NU

Address Line 5

Trustees

The following trustees served during the year:

Lisa English (Resigned 7 October 2022)

Erica Montgomery

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children using the EYFS (Early Years Foundation Stage).

To provide a safe, secure and fun learning and play environment for preschool children.

The trustees has had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ACHIEVEMENTS AND PERFORMANCE

Westbrook Little People is a charity based organisation, led by a voluntary management committee. The staff are well qualified, enthusiastic, committed, and strive to meet the individual needs of our little people, ensuring they get the very best start.

Being a charity pre-school, we rely on fundraising events to help support us and buy additional equipment and resources that are required to assist the children's development needs.

#### FINANCIAL REVIEW

Westbrook Little People has had a good financial year despite the last two years running at a loss. With a new Chair, Committee, and Management team, we have ended the year in profit. Our aim each year is to break even, and we are fortunate enough to now not only be in profit but have a full reserve fund. We are currently financially viable.

Our Setting rent was also generously temporarily reduced to give us breathing space to formulate a new plan and enact more prudent financial management. The success for this year has been down to cutting costs and increasing revenue.

In addition, we have enjoyed some good fundraising events which has allowed us to purchase the best equipment and resources for our children.

We plan to ensure we are financially viable so that we can continue to provide a great education to the children in our community.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a standard registration with a governing document being a scheme of the charity commission dated 2nd August 2016

The methods adopted for the recruitment and appointment of new trustees is from parents of the children attending the preschool

#### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Erica Montgomery  
Trustee  
06 June 2023

Independent Examiner's Report to the trustees of Westbrook Little People

I report to the trustees on my examination of the financial statements of Westbrook Little People for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare  
ICAEW  
SHCA Limited  
87 London Road  
Cowplain  
Waterlooville

PO8 8XB  
06 June 2023

Westbrook Little People  
Statement of Financial Activities  
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Charitable activities	3	126,239	126,239	107,367
Other trading activities	4	356	356	-
Investments	5	181	181	4
Total		126,776	126,776	107,371
Expenditure on:				
Raising funds	6	5,394	5,394	2,943
Charitable activities	7	331	331	-
Other	8	111,785	111,785	115,269
Total		117,510	117,510	118,212
Net gains on investments		-	-	-
Net income/(expenditure)		9,266	9,266	(10,841)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		9,266	9,266	(10,841)
Other gains and losses				
Net movement in funds		9,266	9,266	(10,841)
Reconciliation of funds:				
Total funds brought forward		52,204	52,204	63,045
Total funds carried forward		61,470	61,470	52,204

Westbrook Little People

Balance Sheet

at 31 March 2023

Charity No. 1029611

		2023	2022
		£	£
Fixed assets			
Tangible assets	10	<u>1</u>	<u>1</u>
		1	1
Current assets			
Cash at bank and in hand		<u>64,221</u>	<u>57,869</u>
		64,221	57,869
Creditors: Amount falling due within one year	11	<u>(2,752)</u>	<u>(5,666)</u>
Net current assets		61,469	52,203
Total assets less current liabilities		<u>61,470</u>	<u>52,204</u>
Net assets excluding pension asset or liability		61,470	52,204
Total net assets		<u><u>61,470</u></u>	<u><u>52,204</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		<u>61,470</u>	<u>52,204</u>
		61,470	52,204
Reserves	12		
Total funds		<u><u>61,470</u></u>	<u><u>52,204</u></u>

Approved by the trustees on 06 June 2023

And signed on their behalf by:

Erica Montgomery

Trustee

06 June 2023

for the year ended 31 March 2023

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment	25% Straight line
---------------------	-------------------

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Charitable activities	107,367	107,367
Investments	4	4
Total	<u>107,371</u>	<u>107,371</u>
Expenditure on:		
Raising funds	2,943	2,943
Other	115,269	115,269
Total	<u>118,212</u>	<u>118,212</u>
Net income	<u>(10,841)</u>	<u>(10,841)</u>
Net income before other gains/(losses)	(10,841)	(10,841)
Other gains and losses:		
Net movement in funds	<u>(10,841)</u>	<u>(10,841)</u>
Reconciliation of funds:		
Total funds brought forward	63,045	63,045
Total funds carried forward	<u><u>52,204</u></u>	<u><u>52,204</u></u>

3 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
Child attendance fees	126,239	126,239	107,367
	<u>126,239</u>	<u>126,239</u>	<u>107,367</u>

4 Income from other trading activities

Unrestricted	Total 2023	Total 2022
£	£	£
Fund raising activities	356	-
<u>356</u>	<u>356</u>	<u>-</u>

5 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
Bank account interest	181	4
<u>181</u>	<u>181</u>	<u>4</u>

6 Expenditure on raising funds

Unrestricted	Total 2023	Total 2022
£	£	£
<i>Fundraising trading costs</i>		
Fund raising activities	5,394	2,943
<u>5,394</u>	<u>5,394</u>	<u>2,943</u>

7 Expenditure on charitable activities

Unrestricted	Total 2023	Total 2022
£	£	£
<i>Expenditure on charitable activities</i>		
Fundraising expenses	331	-
<i>Governance costs</i>		
<u>331</u>	<u>331</u>	<u>-</u>

8 Other expenditure

Unrestricted	Total 2023	Total 2022
£	£	£
Employee costs	92,499	92,682
Premises costs	14,741	17,157
General administrative costs	2,737	3,736
Legal and professional costs	1,808	1,694
<u>111,785</u>	<u>111,785</u>	<u>115,269</u>

Westbrook Little People  
Notes to the Accounts

9 Staff costs

	2023	2022
Salaries and wages	88,115	89,233
Pension costs	1,420	1,365
	<u>89,535</u>	<u>90,598</u>

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

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

	2023	2022
	Number	Number
Direct supervision of children	7	8
	<u>7</u>	<u>8</u>

10 Tangible fixed assets

	Plant and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2022	6,208	6,208
At 31 March 2023	<u>6,208</u>	<u>6,208</u>
Depreciation and impairment		
At 1 April 2022	6,207	6,207
At 31 March 2023	<u>6,207</u>	<u>6,207</u>
Net book values		
At 31 March 2023	<u>1</u>	<u>1</u>
At 31 March 2022	<u>1</u>	<u>1</u>

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	1,200
Accruals	2,752	4,466
	<u>2,752</u>	<u>5,666</u>

12 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	52,204	126,776	(117,510)	61,470
Total funds	<u>52,204</u>	<u>126,776</u>	<u>(117,510)</u>	<u>61,470</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1	1
Net current assets	61,469	61,469
	<u>61,470</u>	<u>61,470</u>

14 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	57,869	6,352	64,221
	<u>57,869</u>	<u>6,352</u>	<u>64,221</u>
Net debt	<u>57,869</u>	<u>6,352</u>	<u>64,221</u>

15 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

*Pension commitments*

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>1,420</u>	<u>1,365</u>

Westbrook Little People  
Statement of Cash flows  
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	9,266	(10,841)
Adjustments for:		
Dividends, interest and rents from investments	(181)	(4)
(Decrease)/Increase in trade and other payables	(2,914)	1,789
Net cash provided by/(used in) operating activities	<u>6,171</u>	<u>(9,056)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	181	4
Net cash from investing activities	<u>181</u>	<u>4</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	6,352	(9,052)
Cash and cash equivalents at the beginning of the year	57,869	66,921
Cash and cash equivalents at the end of the year	<u>64,221</u>	<u>57,869</u>
Components of cash and cash equivalents		
Cash and bank balances	64,221	57,869
	<u>64,221</u>	<u>57,869</u>

Westbrook Little People  
Detailed Statement of Financial Activities  
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Charitable activities			
Child attendance fees	126,239	126,239	107,367
	<u>126,239</u>	<u>126,239</u>	<u>107,367</u>
Other trading activities			
Fund raising activities	356	356	-
	<u>356</u>	<u>356</u>	<u>-</u>
Investments			
Bank account interest	181	181	4
	<u>181</u>	<u>181</u>	<u>4</u>
Total income and endowments	126,776	126,776	107,371
Expenditure on:			
Costs of other trading activities			
Fund raising activities	5,394	5,394	2,943
	<u>5,394</u>	<u>5,394</u>	<u>2,943</u>
Total of expenditure on raising funds	5,394	5,394	2,943
Charitable activities			
Fundraising expenses	331	331	-
	<u>331</u>	<u>331</u>	<u>-</u>
Total of expenditure on charitable activities	331	331	-
Employee costs			
Salaries/wages	88,115	88,115	89,233
Pension costs	1,420	1,420	1,365
Staff training	1,056	1,056	850
Staff welfare	1,908	1,908	1,234
	<u>92,499</u>	<u>92,499</u>	<u>92,682</u>
Premises costs			
Rent	14,511	14,511	17,100
Premises cleaning	80	80	37
Other premises costs	150	150	20
	<u>14,741</u>	<u>14,741</u>	<u>17,157</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and equipment	-	-	-
Bank charges	184	184	-

Westbrook Little People  
Detailed Statement of Financial Activities

General insurances	1,138	1,138	766
Stationery and printing	156	156	328
Subscriptions	425	425	1,035
Sundry expenses	285	285	1,253
Telephone, fax and broadband	549	549	354
	<u>2,737</u>	<u>2,737</u>	<u>3,736</u>
Legal and professional costs			
Audit/Independent examination fees	960	960	960
Accountancy and bookkeeping	848	848	734
	<u>1,808</u>	<u>1,808</u>	<u>1,694</u>
Total of expenditure of other costs	<u>111,785</u>	<u>111,785</u>	<u>115,269</u>
Total expenditure	117,510	117,510	118,212
Net gains on investments	-	-	-
	<u>9,266</u>	<u>9,266</u>	<u>(10,841)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	9,266	9,266	(10,841)
Other Gains	-	-	-
	<u>9,266</u>	<u>9,266</u>	<u>(10,841)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	52,204	52,204	63,045
Total funds carried forward	<u>61,470</u>	<u>61,470</u>	<u>52,204</u>

**WESTBROOK LITTLE PEOPLE PLAYGROUP**

England & Wales - Charity number 1029611

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# Accounts

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Westbrook Little People

Charity No. 1029611

Trustees' Report and Unaudited Accounts

31 March 2022

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1029611

Principal Office

Westbrook Hall

Tempest Avenue

Waterlooville

PO7 8NU

Address Line 5

Trustees

The following trustees served during the year:

Lisa English (Resigned 7 October 2022)

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children using the EYFS (Early Years Foundation Stage).

To provide a safe, secure and fun learning and play environment for preschool children.

The trustees has had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ACHIEVEMENTS AND PERFORMANCE

Westbrook Little People is a charity-based organisation, led by a voluntary management committee. All staff are well qualified and strive to meet the individual needs of the children of Westbrook Little people, ensuring they get the very best start.

Being a charity pre-school, we rely on fundraising events to help support us so that we can buy additional equipment and resources to enhance the children's experience and development needs. During April 2021 to end of March 2022 we were still affected by the Covid aftereffects, and this was an extremely challenging year financially.

Due to Covid restrictions/effects, parent/carer confidence, and the cost-of-living crisis we were limited on what fundraising we could do. Westbrook Little People has done its best under difficult circumstances.

## FINANCIAL REVIEW

Westbrook Little People had a very unfortunate financial year. Due to Covid and circumstances beyond our control, we ended the year with a huge loss of £10841. Our aim each year is to break even and we are fortunate enough to have funds that will cover this loss from previous year's profits allowing us to remain financially viable.

Similar to the last financial year, the main reasons for such a loss was that our child attendance fees decreased, some private fee paying children did not attend because of Covid and we had less children on our books - our numbers of children attending were generally much lower than we would expect.

Going forwards, we hope to see an increase in demand and parents' confidence returning. We are actively advertising our spaces for children from 1 – 4 years old and will continue to try to increase child attendance numbers. We will also be looking at a restructure of the team to save costs where we can. Westbrook Little People remain committed to serving the community of Waterlooville and giving children the best start.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has a standard registration with a governing document being a scheme of the charity commission dated 2nd August 2016

The methods adopted for the recruitment and appointment of new trustees is from parents of the children attending the preschool

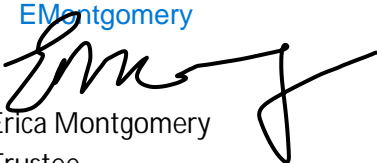
Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

EMontgomery



Erica Montgomery  
Trustee

19 January 2023

Westbrook Little People

Independent Examiners Report

Independent Examiner's Report to the trustees of Westbrook Little People

I report to the trustees on my examination of the financial statements of Westbrook Little People for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Stuart Hoare

ICAEW

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

19 January 2023

Westbrook Little People  
Statement of Financial Activities  
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Charitable activities	3	107,367	107,367	99,015
Other trading activities	4	-	-	177
Investments	5	4	4	19
Total		107,371	107,371	99,211
Expenditure on:				
Raising funds	6	2,943	2,943	3,638
Other	7	115,269	115,269	105,553
Total		118,212	118,212	109,191
Net gains on investments		-	-	-
Net expenditure	8	(10,841)	(10,841)	(9,980)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(10,841)	(10,841)	(9,980)
Other gains and losses				
Net movement in funds		(10,841)	(10,841)	(9,980)
Reconciliation of funds:				
Total funds brought forward		63,045	63,045	73,025
Total funds carried forward		52,204	52,204	63,045

Westbrook Little People

Balance Sheet

at 31 March 2022

Charity No. 1029611

		2022	2021
		£	£
Fixed assets			
Tangible assets	10	<u>1</u>	<u>1</u>
		1	1
Current assets			
Cash at bank and in hand		<u>57,869</u>	<u>66,921</u>
		57,869	66,921
Creditors: Amount falling due within one year	11	<u>(5,666)</u>	<u>(3,877)</u>
Net current assets		52,203	63,044
Total assets less current liabilities		<u>52,204</u>	<u>63,045</u>
Net assets excluding pension asset or liability		52,204	63,045
Total net assets		<u><u>52,204</u></u>	<u><u>63,045</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		<u>52,204</u>	<u>63,045</u>
		52,204	63,045
Reserves	12		
Total funds		<u><u>52,204</u></u>	<u><u>63,045</u></u>

Approved by the trustees on 19 January 2023

And signed on their behalf by:

Erica Montgomery

Trustee

19 January 2023

for the year ended 31 March 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment                      25% Straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	99,015	99,015
Other trading activities	177	177
Investments	19	19
Total	<u>99,211</u>	<u>99,211</u>
Expenditure on:		
Raising funds	3,638	3,638
Other	105,553	105,553
Total	<u>109,191</u>	<u>109,191</u>
Net income	<u>(9,980)</u>	<u>(9,980)</u>
Net income before other gains/(losses)	(9,980)	(9,980)
Other gains and losses:		
Net movement in funds	<u>(9,980)</u>	<u>(9,980)</u>
Reconciliation of funds:		
Total funds brought forward	73,025	73,025
Total funds carried forward	<u><u>63,045</u></u>	<u><u>63,045</u></u>

3 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Child attendance fees	107,367	107,367	99,015
	<u>107,367</u>	<u>107,367</u>	<u>99,015</u>

4 Income from other trading activities

	Total 2022 £	Total 2021 £
Fund raising activities	-	177
	<u>-</u>	<u>177</u>

5 Income from investments

	Unrestricted £	Total 2022 £	Total 2021 £
Bank account interest	4	4	19
	<u>4</u>	<u>4</u>	<u>19</u>

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Fund raising activities	2,943	2,943	3,638
	<u>2,943</u>	<u>2,943</u>	<u>3,638</u>

7 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	92,682	92,682	89,154
Premises costs	17,157	17,157	11,505
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	956
General administrative costs	3,736	3,736	2,373
Legal and professional costs	1,694	1,694	1,565
	<u>115,269</u>	<u>115,269</u>	<u>105,553</u>

8 Net expenditure before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	956

9 Staff costs

	2022	2021
Salaries and wages	89,233	87,135
Pension costs	1,365	1,342
	<u>90,598</u>	<u>88,477</u>

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

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

	2022 Number	2021 Number
Direct supervision of children	8	8
	<u>8</u>	<u>8</u>

10 Tangible fixed assets

	Plant and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2021	6,208	6,208
At 31 March 2022	<u>6,208</u>	<u>6,208</u>
Depreciation and impairment		
At 1 April 2021	6,207	6,207
At 31 March 2022	<u>6,207</u>	<u>6,207</u>
Net book values		
At 31 March 2022	<u>1</u>	<u>1</u>
At 31 March 2021	<u>1</u>	<u>1</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	1,200	1,055
Accruals	4,466	2,822
	<u>5,666</u>	<u>3,877</u>

12 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses )	Resources expended	At 31 March 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	63,045	107,371	(118,212)	52,204
Total funds	<u>63,045</u>	<u>107,371</u>	<u>(118,212)</u>	<u>52,204</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	1	1
Net current assets	52,203	52,203
	<u>52,204</u>	<u>52,204</u>

14 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	66,921	(9,052)	57,869
	<u>66,921</u>	<u>(9,052)</u>	<u>57,869</u>
Net debt	<u>66,921</u>	<u>(9,052)</u>	<u>57,869</u>

15 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

*Pension commitments*

	2022 £	2021 £
The pension cost charge to the charity amounted to:	<u>1,365</u>	<u>1,342</u>

Westbrook Little People  
Statement of Cash flows  
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(10,841)	(9,980)
Adjustments for:		
Dividends, interest and rents from investments	(4)	(19)
Decrease in trade and other receivables	-	460
Increase in trade and other payables	1,789	49
Net cash used in operating activities	<u>(9,056)</u>	<u>(8,534)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	4	19
Net cash from investing activities	<u>4</u>	<u>19</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(9,052)	(8,515)
Cash and cash equivalents at the beginning of the year	66,921	75,436
Cash and cash equivalents at the end of the year	<u>57,869</u>	<u>66,921</u>
Components of cash and cash equivalents		
Cash and bank balances	57,869	66,921
	<u>57,869</u>	<u>66,921</u>

Westbrook Little People  
Detailed Statement of Financial Activities  
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Charitable activities			
Child attendance fees	107,367	107,367	99,015
	<u>107,367</u>	<u>107,367</u>	<u>99,015</u>
Other trading activities			
Fund raising activities	-	-	177
	<u>-</u>	<u>-</u>	<u>177</u>
Investments			
Bank account interest	4	4	19
	<u>4</u>	<u>4</u>	<u>19</u>
Total income and endowments	107,371	107,371	99,211
Expenditure on:			
Costs of other trading activities			
Fund raising activities	2,943	2,943	3,638
	<u>2,943</u>	<u>2,943</u>	<u>3,638</u>
Total of expenditure on raising funds	2,943	2,943	3,638
Employee costs			
Salaries/wages	89,233	89,233	87,135
Pension costs	1,365	1,365	1,342
Staff training	850	850	60
Staff welfare	1,234	1,234	617
	<u>92,682</u>	<u>92,682</u>	<u>89,154</u>
Premises costs			
Rent	17,100	17,100	11,276
Premises cleaning	37	37	79
Other premises costs	20	20	150
	<u>17,157</u>	<u>17,157</u>	<u>11,505</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and equipment	-	-	956
General insurances	766	766	664
Stationery and printing	328	328	809
Subscriptions	1,035	1,035	441
Sundry expenses	1,253	1,253	-
Telephone, fax and broadband	354	354	459
	<u>3,736</u>	<u>3,736</u>	<u>3,329</u>

Westbrook Little People  
Detailed Statement of Financial Activities

Legal and professional costs			
Audit/Independent examination fees	960	960	924
Accountancy and bookkeeping	734	734	641
	<u>1,694</u>	<u>1,694</u>	<u>1,565</u>
Total of expenditure of other costs	<u>115,269</u>	<u>115,269</u>	<u>105,553</u>
Total expenditure	118,212	118,212	109,191
Net gains on investments	-	-	-
	<u>(10,841)</u>	<u>(10,841)</u>	<u>(9,980)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(10,841)</u>	<u>(10,841)</u>	<u>(9,980)</u>
Other Gains	-	-	-
Net movement in funds	<u>(10,841)</u>	<u>(10,841)</u>	<u>(9,980)</u>
Reconciliation of funds:			
Total funds brought forward	63,045	63,045	73,025
Total funds carried forward	<u>52,204</u>	<u>52,204</u>	<u>63,045</u>

**WESTBROOK LITTLE PEOPLE PLAYGROUP**

England & Wales - Charity number 1029611

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# Accounts

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**Westbrook Little People  
Annual General Meeting  
22<sup>nd</sup> June 2021  
(In Garden due to Covid 19)  
Westbrook Hall,  
Waterlooville  
PO7 8NU**

**Committee**

Lisa English	Chairperson
Leonie Faulkner	Committee Member (Apologies)
Sarah Jetten	Committee Member

All members of the committee above to be re-elected

**Staff**

Michelle Traviss	Early Years Manager
Cath Cartwright	Deputy Early Years Manager
Toni Ponting	Early Years Practitioner
Amy Gardner	Early Years Practitioner
Katy Knight	Early Years Practitioner
Caroline (Ren) Rosenfeld	Early Years Practitioner
Laura Callingham Pink	Business Manager

**Parents/Families**

Herbert  
Kendrick  
O'neil  
Cheeseman  
Mundell  
Groves  
Reber  
Evans

**Minutes of the previous meeting / matters arising**

The last AGM was April 2019 due to Covid 19. The minutes were presented and no matters arose so the minutes were signed off.

## **Chairperson's Report – Lisa English with the support of Laura Callingham Pink**

Lisa welcomed everyone to the Teddy Bears Picnic. Laura supported due to lack of committee members. Lisa explained that due to Covid, running the committee had become extremely difficult. There were only three members in total, Sarah Jetten and Leonie Faulkner, which is below the minimum amount needed.

Lisa explained how the committee worked and explained the pre-school adopts the 2011 pre-school learning alliance constitution. She went on to explain Westbrook is a charity and run by a committee and how difficult it been due to all the Covid restrictions. She said staff have needed to step in and manage the pre-school. Lisa said it had been more and more difficult to recruit committee members, therefore we are looking at changing the structure into a Charity Incorporated Organisation. That means there will be trustees rather than parents guiding the pre-school. She reassured parents that it will not affect the children in anyway and more details would be given in September 2021.

Lisa finally went on to take the opportunity to thank all the staff for all their hard work, it has been an extreme year for everyone, but the team has gone up and above all expectations in keeping the pre-school running.

## **Treasurer's Report – Read by Laura Callingham Pink**

Laura gave everyone a brief overview into the accounts ending April 2019 and 2020. We needed to report on both years as AGMs needed to be cancelled. The financial accounts for both years were available if anyone was interested in looking through them.

Westbrook Little People aim to break even each year, any profits made are put back into the pre-school to ensure the children have everything they need and require on their learning journey.

During 2018-2019, we made a profit of **£10,243**.  
The following year 2019-2020, we made a loss of **£212**.

The bank balance at 31<sup>st</sup> March 2020 **£73,237**

## **Parents Questions**

Parents were asked if they had any questions, there were none.

## **Any Other Business –**

Lisa then stated that WLP will be continuing to use the 2011 constitution, all committee members will be stepping down and then elected. The three members remain until the new structure.

The next committee meeting to be confirmed.  
Meeting closed at 1pm

**AGM FOR MARCH 2021 ACCOUNTS WILL BE HELD SUMMER TERM 2022**

Westbrook Little People

Charity No. 1029611

Trustee's Report and Unaudited Accounts

31 March 2021

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1029611

Principal Office

Westbrook Hall

Tempest Avenue

Waterlooville

PO7 8NU

Trustee

The following Trustee served during the year:

Lisa English

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children using the EYFS (Early Years Foundation Stage).

To provide a safe, secure and fun learning and play environment for preschool children.

The trustees has had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ACHIEVEMENTS AND PERFORMANCE

Westbrook Little People is a charity based organisation, led by a voluntary management committee. The staff are well qualified and strive to meet the individual needs of our little people, ensuring they get the very best start. Staff training is extremely important to us. Being a charity pre-school, we rely on fundraising events to help support us and buy additional equipment and resources that are required to assist the children's development needs. Unfortunately due to Covid, this has been an extremely challenging year, making fundraising and day to day management difficult.

We started the year with our first lockdown, following government guidelines there was no other option than to close. Our staff kept in contact with families, providing support and carried out a huge amount of online training. By June the pre-school managed to reopen for the children that required places, which were very few. Due to many parents and carers being at home, a majority of parents decided to keep their children safe and at home. The staff continued to serve the community through to summer 2020, caring for those children who needed places and by supporting those who were kept at home. Keyworkers had continuous contact with parents to ensure children's learning was maintained.

The return in September saw parent's confidence was still very low and many children had moved on to start school. This meant numbers remained minimal. As the term past, there was a gradual increase in children attending and the staff even managed a fundraising event in the autumn term.

Due to Covid restrictions, there were so many limitations to what we could do. The management committee were unable to fundraise as normal which was unfortunate. This year has been all about survival and safety. Westbrook Little People has done its best under extremely difficult circumstances.

#### FINANCIAL REVIEW

Westbrook Little People had a very unfortunate financial year. Due to Covid and circumstances beyond our control, we ended the year with a huge loss of £9,980.00. Our aim each year is to break even and we are fortunate enough to have funds that will cover this loss from previous year's profits allowing us to remain financially viable.

The main reason for such a loss was that our child attendance fees decreased by £11,368.00. Many of our private fee paying children did not attend because of Covid. Our expenses remained similar. Wages and pensions were slightly more as the minimum wage increased, along with pension costs, therefore leaving a huge gap between income and expenditure. Additionally, our numbers of children attending were generally much lower than we would expect.

It's been an extremely tough year and did everything possible to reduce costs, we couldn't use the furlough scheme due to early years funding. With practically no fundraising due to restrictions, it's made it a very difficult all round. Going forwards, we hope to see an increase in demand and parents confidence returning. We will continue to try and increase child attendance numbers.

#### RESERVES POLICY

Westbrook Little People Management Committee, as trustees of the charity, are committed to fulfil their responsibilities to the Charity Commission, and as employers and childcare service providers. We aim to ensure our responsibilities to our staff and families are fulfilled and as such identify the need to hold reserves in case of emergencies and to fulfil our legal responsibilities as employers and to ensure the charity is effective.

##### Procedures

We have identified using advice and guidance from Services for Young Children (SfYC), that three months contingency should be sufficient for emergencies.

Contingency will include all running cost, plus staff redundancy.

Redundancy packages in line with minimum requirements will be calculated using advice from ACAS, LAWCALL and Government websites, once calculated these amounts where possible will be held in a reserve account with the contingency.

Where there is a short fall, the committee will endeavour to build such reserves, but only after their charitable responsibilities have been met, so as not to fail to meet the aims of the charity.

All reserves shall be reviewed, either yearly or when major changes happen which could impact on the reserves amount to ensure it continues to meet the changing needs and circumstances e.g. employing temporary staff to cover long term sick absence or rent increases.

Any large projects where fundraising will need to be prolonged and money saved over a period of time will be identified and held in the reserve account.

Short term deficits in the cash flow budget, for example money required before funding is received.

The reserves policy will be set out in the trustees' annual report to ensure it continues to meet the changing needs and circumstances e.g. employing temporary staff to cover long term sick absence or rent increases.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Westbrook Little People  
Trustees Annual Report

The charity has a standard registration with a governing document being a scheme of the charity commission dated 2nd August 2016

The methods adopted for the recruitment and appointment of new trustees is from parents of the children attending the preschool

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Lisa English  
Trustee  
07 December 2021

Westbrook Little People

Independent Examiners Report

Independent Examiner's Report to the trustee of Westbrook Little People

I report to the trustees on my examination of the accounts of Westbrook Little People for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

Stuart Hoare A.C.A.

ICAEW

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

07 December 2021

Westbrook Little People  
Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Charitable activities	3	99,015	99,015	110,413
Other trading activities	4	177	177	338
Investments	5	19	19	89
Total		99,211	99,211	110,840
Expenditure on:				
Raising funds	6	3,638	3,638	4,452
Other	7	105,553	105,553	106,600
Total		109,191	109,191	111,052
Net gains on investments		-	-	-
Net expenditure	8	(9,980)	(9,980)	(212)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(9,980)	(9,980)	(212)
Other gains and losses				
Net movement in funds		(9,980)	(9,980)	(212)
Reconciliation of funds:				
Total funds brought forward		73,025	73,025	73,237
Total funds carried forward		63,045	63,045	73,025

## Westbrook Little People

## Balance Sheet

at 31 March 2021

Charity No. 1029611

		2021	2020
		£	£
Fixed assets			
Tangible assets	10	1	957
		<u>1</u>	<u>957</u>
Current assets			
Debtors	11	-	460
Cash at bank and in hand		66,921	75,436
		<u>66,921</u>	<u>75,896</u>
Creditors: Amount falling due within one year	12	(3,877)	(3,828)
Net current assets		63,044	72,068
Total assets less current liabilities		63,045	73,025
Net assets excluding pension asset or liability		63,045	73,025
Total net assets		<u>63,045</u>	<u>73,025</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		63,045	73,025
		<u>63,045</u>	<u>73,025</u>
Reserves	13		
Total funds		<u>63,045</u>	<u>73,025</u>

Approved by the trustees on 07 December 2021

And signed on their behalf by:

Lisa English

Trustee

07 December 2021

for the year ended 31 March 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment	25% Straight line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Charitable activities	110,413	110,413
Other trading activities	338	338
Investments	89	89
Total	<u>110,840</u>	<u>110,840</u>
Expenditure on:		
Raising funds	4,452	4,452
Other	106,600	106,600
Total	<u>111,052</u>	<u>111,052</u>
Net income	<u>(212)</u>	<u>(212)</u>
Net income before other gains/(losses)	(212)	(212)
Other gains and losses:		
Net movement in funds	<u>(212)</u>	<u>(212)</u>
Reconciliation of funds:		
Total funds brought forward	73,237	73,237
Total funds carried forward	<u><u>73,025</u></u>	<u><u>73,025</u></u>

3 Income from charitable activities

	Unrestricted £	Total 2021 £	Total 2020 £
Child attendance fees	99,015	99,015	110,413
	<u><u>99,015</u></u>	<u><u>99,015</u></u>	<u><u>110,413</u></u>

4 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fund raising activities	177	177	338
	<u>177</u>	<u>177</u>	<u>338</u>

5 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank account interest	19	19	89
	<u>19</u>	<u>19</u>	<u>89</u>

6 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Fundraising trading costs</i>			
Fund raising activities	3,638	3,638	4,452
	<u>3,638</u>	<u>3,638</u>	<u>4,452</u>

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	89,154	89,154	88,587
Premises costs	11,505	11,505	12,739
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	956	956	1,206
General administrative costs	2,373	2,373	2,322
Legal and professional costs	1,565	1,565	1,746
	<u>105,553</u>	<u>105,553</u>	<u>106,600</u>

8 Net expenditure before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	956	1,206

Westbrook Little People  
Notes to the Accounts

9 Staff costs		
Salaries and wages	87,135	85,724
Pension costs	1,342	1,240
	<u>88,477</u>	<u>86,964</u>

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

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

	2021	2020
	Number	Number
Direct supervision of children	8	9
	<u>8</u>	<u>9</u>

10 Tangible fixed assets

	Plant and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2020	6,208	6,208
At 31 March 2021	<u>6,208</u>	<u>6,208</u>
Depreciation and impairment		
At 1 April 2020	5,251	5,251
Depreciation charge for the year	956	956
At 31 March 2021	<u>6,207</u>	<u>6,207</u>
Net book values		
At 31 March 2021	<u>1</u>	<u>1</u>
At 31 March 2020	<u>957</u>	<u>957</u>

11 Debtors

	2021	2020
	£	£
Other debtors	-	460
	<u>-</u>	<u>460</u>

12 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other creditors	1,055	234
Accruals and deferred income	2,822	3,594
	<u>3,877</u>	<u>3,828</u>

13 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	73,025	99,211	(109,191)	63,045
Revaluation Reserves:				
Total funds	<u>73,025</u>	<u>99,211</u>	<u>(109,191)</u>	<u>63,045</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1	1
Net current assets	63,044	63,044
	<u>63,045</u>	<u>63,045</u>

15 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	75,436	(8,515)	66,921
	<u>75,436</u>	<u>(8,515)</u>	<u>66,921</u>
Net debt	<u>75,436</u>	<u>(8,515)</u>	<u>66,921</u>

16 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				

*Pension commitments*

	2021 £	2020 £
The pension cost charge to the charity amounted to:	<u>1,342</u>	<u>1,240</u>



Westbrook Little People  
Statement of Cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(9,980)	(212)
Adjustments for:		
Depreciation of property, plant and equipment	956	1,206
Dividends, interest and rents from investments	(19)	(89)
Decrease in trade and other receivables	460	38
Increase in trade and other payables	49	882
Net cash (used in)/provided by operating activities	<u>(8,534)</u>	<u>1,825</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	19	89
Net cash from investing activities	<u>19</u>	<u>89</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(8,515)	1,914
Cash and cash equivalents at the beginning of the year	75,436	73,522
Cash and cash equivalents at the end of the year	<u>66,921</u>	<u>75,436</u>
Components of cash and cash equivalents		
Cash and bank balances	66,921	75,436
	<u>66,921</u>	<u>75,436</u>

Westbrook Little People  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Charitable activities			
Child attendance fees	99,015	99,015	110,413
	<u>99,015</u>	<u>99,015</u>	<u>110,413</u>
Other trading activities			
Fund raising activities	177	177	338
	<u>177</u>	<u>177</u>	<u>338</u>
Investments			
Bank account interest	19	19	89
	<u>19</u>	<u>19</u>	<u>89</u>
Total income and endowments	99,211	99,211	110,840
Expenditure on:			
Costs of other trading activities			
Fund raising activities	3,638	3,638	4,452
	<u>3,638</u>	<u>3,638</u>	<u>4,452</u>
Total of expenditure on raising funds	3,638	3,638	4,452
Employee costs			
Salaries/wages	87,135	87,135	85,724
Pension costs	1,342	1,342	1,240
Staff training	60	60	756
Staff welfare	617	617	867
	<u>89,154</u>	<u>89,154</u>	<u>88,587</u>
Premises costs			
Rent	11,276	11,276	12,674
Premises cleaning	79	79	65
Other premises costs	150	150	-
	<u>11,505</u>	<u>11,505</u>	<u>12,739</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and equipment	956	956	1,206
General insurances	664	664	425
Stationery and printing	809	809	571
Subscriptions	441	441	736
Telephone, fax and broadband	459	459	590
	<u>3,329</u>	<u>3,329</u>	<u>3,528</u>
Legal and professional costs			

Westbrook Little People  
Detailed Statement of Financial Activities

Audit/Independent examination fees	924	924	936
Accountancy and bookkeeping	641	641	810
	<u>1,565</u>	<u>1,565</u>	<u>1,746</u>
Total of expenditure of other costs	<u>105,553</u>	<u>105,553</u>	<u>106,600</u>
Total expenditure	109,191	109,191	111,052
Net gains on investments	-	-	-
	<u>(9,980)</u>	<u>(9,980)</u>	<u>(212)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(9,980)</u>	<u>(9,980)</u>	<u>(212)</u>
Other Gains	-	-	-
Net movement in funds	<u>(9,980)</u>	<u>(9,980)</u>	<u>(212)</u>
Reconciliation of funds:			
Total funds brought forward	73,025	73,025	73,237
Total funds carried forward	<u>63,045</u>	<u>63,045</u>	<u>73,025</u>

Westbrook Little People

Charity No. 1029611

Trustee's Report and Unaudited Accounts

31 March 2021

The Trustee presents his report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1029611

Principal Office

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Tempest Avenue

Waterlooville

PO7 8NU

Trustee

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Lisa English

Accountants

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

#### OBJECTIVES AND ACTIVITIES

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children using the EYFS (Early Years Foundation Stage).

To provide a safe, secure and fun learning and play environment for preschool children.

The trustees has had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ACHIEVEMENTS AND PERFORMANCE

Westbrook Little People is a charity based organisation, led by a voluntary management committee. The staff are well qualified and strive to meet the individual needs of our little people, ensuring they get the very best start. Staff training is extremely important to us. Being a charity pre-school, we rely on fundraising events to help support us and buy additional equipment and resources that are required to assist the children's development needs. Unfortunately due to Covid, this has been an extremely challenging year, making fundraising and day to day management difficult.

We started the year with our first lockdown, following government guidelines there was no other option than to close. Our staff kept in contact with families, providing support and carried out a huge amount of online training. By June the pre-school managed to reopen for the children that required places, which were very few. Due to many parents and carers being at home, a majority of parents decided to keep their children safe and at home. The staff continued to serve the community through to summer 2020, caring for those children who needed places and by supporting those who were kept at home. Keyworkers had continuous contact with parents to ensure children's learning was maintained.

The return in September saw parent's confidence was still very low and many children had moved on to start school. This meant numbers remained minimal. As the term past, there was a gradual increase in children attending and the staff even managed a fundraising event in the autumn term.

Due to Covid restrictions, there were so many limitations to what we could do. The management committee were unable to fundraise as normal which was unfortunate. This year has been all about survival and safety. Westbrook Little People has done its best under extremely difficult circumstances.

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It's been an extremely tough year and did everything possible to reduce costs, we couldn't use the furlough scheme due to early years funding. With practically no fundraising due to restrictions, it's made it a very difficult all round. Going forwards, we hope to see an increase in demand and parents confidence returning. We will continue to try and increase child attendance numbers.

#### RESERVES POLICY

Westbrook Little People Management Committee, as trustees of the charity, are committed to fulfil their responsibilities to the Charity Commission, and as employers and childcare service providers. We aim to ensure our responsibilities to our staff and families are fulfilled and as such identify the need to hold reserves in case of emergencies and to fulfil our legal responsibilities as employers and to ensure the charity is effective.

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We have identified using advice and guidance from Services for Young Children (SfYC), that three months contingency should be sufficient for emergencies.

Contingency will include all running cost, plus staff redundancy.

Redundancy packages in line with minimum requirements will be calculated using advice from ACAS, LAWCALL and Government websites, once calculated these amounts where possible will be held in a reserve account with the contingency.

Where there is a short fall, the committee will endeavour to build such reserves, but only after their charitable responsibilities have been met, so as not to fail to meet the aims of the charity.

All reserves shall be reviewed, either yearly or when major changes happen which could impact on the reserves amount to ensure it continues to meet the changing needs and circumstances e.g. employing temporary staff to cover long term sick absence or rent increases.

Any large projects where fundraising will need to be prolonged and money saved over a period of time will be identified and held in the reserve account.

Short term deficits in the cash flow budget, for example money required before funding is received.

The reserves policy will be set out in the trustees' annual report to ensure it continues to meet the changing needs and circumstances e.g. employing temporary staff to cover long term sick absence or rent increases.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Westbrook Little People  
Trustees Annual Report

The charity has a standard registration with a governing document being a scheme of the charity commission dated 2nd August 2016

The methods adopted for the recruitment and appointment of new trustees is from parents of the children attending the preschool

The Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed

Lisa English  
Trustee  
07 December 2021

Westbrook Little People

Independent Examiners Report

Independent Examiner's Report to the trustee of Westbrook Little People

I report to the trustees on my examination of the accounts of Westbrook Little People for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustee considers that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

Stuart Hoare A.C.A.

ICAEW

SHCA Limited

87 London Road

Cowplain

Waterlooville

PO8 8XB

07 December 2021

Westbrook Little People  
Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Charitable activities	3	99,015	99,015	110,413
Other trading activities	4	177	177	338
Investments	5	19	19	89
Total		99,211	99,211	110,840
Expenditure on:				
Raising funds	6	3,638	3,638	4,452
Other	7	105,553	105,553	106,600
Total		109,191	109,191	111,052
Net gains on investments		-	-	-
Net expenditure	8	(9,980)	(9,980)	(212)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(9,980)	(9,980)	(212)
Other gains and losses				
Net movement in funds		(9,980)	(9,980)	(212)
Reconciliation of funds:				
Total funds brought forward		73,025	73,025	73,237
Total funds carried forward		63,045	63,045	73,025

## Westbrook Little People

## Balance Sheet

at 31 March 2021

Charity No. 1029611

		2021	2020
		£	£
Fixed assets			
Tangible assets	10	1	957
		<u>1</u>	<u>957</u>
Current assets			
Debtors	11	-	460
Cash at bank and in hand		66,921	75,436
		<u>66,921</u>	<u>75,896</u>
Creditors: Amount falling due within one year	12	(3,877)	(3,828)
Net current assets		63,044	72,068
Total assets less current liabilities		<u>63,045</u>	<u>73,025</u>
Net assets excluding pension asset or liability		63,045	73,025
Total net assets		<u><u>63,045</u></u>	<u><u>73,025</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		63,045	73,025
		<u>63,045</u>	<u>73,025</u>
Reserves	13		
Total funds		<u><u>63,045</u></u>	<u><u>73,025</u></u>

Approved by the trustees on 07 December 2021

And signed on their behalf by:

Lisa English

Trustee

07 December 2021

for the year ended 31 March 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and equipment	25% Straight line
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Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Charitable activities	110,413	110,413
Other trading activities	338	338
Investments	89	89
Total	<u>110,840</u>	<u>110,840</u>
Expenditure on:		
Raising funds	4,452	4,452
Other	106,600	106,600
Total	<u>111,052</u>	<u>111,052</u>
Net income	<u>(212)</u>	<u>(212)</u>
Net income before other gains/(losses)	(212)	(212)
Other gains and losses:		
Net movement in funds	<u>(212)</u>	<u>(212)</u>
Reconciliation of funds:		
Total funds brought forward	73,237	73,237
Total funds carried forward	<u><u>73,025</u></u>	<u><u>73,025</u></u>

3 Income from charitable activities

	Unrestricted £	Total 2021 £	Total 2020 £
Child attendance fees	99,015	99,015	110,413
	<u><u>99,015</u></u>	<u><u>99,015</u></u>	<u><u>110,413</u></u>

4 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fund raising activities	177	177	338
	<u>177</u>	<u>177</u>	<u>338</u>

5 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank account interest	19	19	89
	<u>19</u>	<u>19</u>	<u>89</u>

6 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Fundraising trading costs</i>			
Fund raising activities	3,638	3,638	4,452
	<u>3,638</u>	<u>3,638</u>	<u>4,452</u>

7 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	89,154	89,154	88,587
Premises costs	11,505	11,505	12,739
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	956	956	1,206
General administrative costs	2,373	2,373	2,322
Legal and professional costs	1,565	1,565	1,746
	<u>105,553</u>	<u>105,553</u>	<u>106,600</u>

8 Net expenditure before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	956	1,206

Westbrook Little People  
Notes to the Accounts

9 Staff costs		
Salaries and wages	87,135	85,724
Pension costs	1,342	1,240
	<u>88,477</u>	<u>86,964</u>

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

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

	2021	2020
	Number	Number
Direct supervision of children	8	9
	<u>8</u>	<u>9</u>

10 Tangible fixed assets

	Plant and equipment	Total
	£	£
Cost or revaluation		
At 1 April 2020	6,208	6,208
At 31 March 2021	<u>6,208</u>	<u>6,208</u>
Depreciation and impairment		
At 1 April 2020	5,251	5,251
Depreciation charge for the year	956	956
At 31 March 2021	<u>6,207</u>	<u>6,207</u>
Net book values		
At 31 March 2021	<u>1</u>	<u>1</u>
At 31 March 2020	<u>957</u>	<u>957</u>

11 Debtors

	2021	2020
	£	£
Other debtors	-	460
	<u>-</u>	<u>460</u>

12 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other creditors	1,055	234
Accruals and deferred income	2,822	3,594
	<u>3,877</u>	<u>3,828</u>

13 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	73,025	99,211	(109,191)	63,045
Revaluation Reserves:				
Total funds	<u>73,025</u>	<u>99,211</u>	<u>(109,191)</u>	<u>63,045</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1	1
Net current assets	63,044	63,044
	<u>63,045</u>	<u>63,045</u>

15 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	75,436	(8,515)	66,921
	<u>75,436</u>	<u>(8,515)</u>	<u>66,921</u>
Net debt	<u>75,436</u>	<u>(8,515)</u>	<u>66,921</u>

16 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				

*Pension commitments*

	2021 £	2020 £
The pension cost charge to the charity amounted to:	<u>1,342</u>	<u>1,240</u>



Westbrook Little People  
Statement of Cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(9,980)	(212)
Adjustments for:		
Depreciation of property, plant and equipment	956	1,206
Dividends, interest and rents from investments	(19)	(89)
Decrease in trade and other receivables	460	38
Increase in trade and other payables	49	882
Net cash (used in)/provided by operating activities	<u>(8,534)</u>	<u>1,825</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	19	89
Net cash from investing activities	<u>19</u>	<u>89</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(8,515)	1,914
Cash and cash equivalents at the beginning of the year	75,436	73,522
Cash and cash equivalents at the end of the year	<u>66,921</u>	<u>75,436</u>
Components of cash and cash equivalents		
Cash and bank balances	66,921	75,436
	<u>66,921</u>	<u>75,436</u>

Westbrook Little People  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Charitable activities			
Child attendance fees	99,015	99,015	110,413
	<u>99,015</u>	<u>99,015</u>	<u>110,413</u>
Other trading activities			
Fund raising activities	177	177	338
	<u>177</u>	<u>177</u>	<u>338</u>
Investments			
Bank account interest	19	19	89
	<u>19</u>	<u>19</u>	<u>89</u>
Total income and endowments	99,211	99,211	110,840
Expenditure on:			
Costs of other trading activities			
Fund raising activities	3,638	3,638	4,452
	<u>3,638</u>	<u>3,638</u>	<u>4,452</u>
Total of expenditure on raising funds	3,638	3,638	4,452
Employee costs			
Salaries/wages	87,135	87,135	85,724
Pension costs	1,342	1,342	1,240
Staff training	60	60	756
Staff welfare	617	617	867
	<u>89,154</u>	<u>89,154</u>	<u>88,587</u>
Premises costs			
Rent	11,276	11,276	12,674
Premises cleaning	79	79	65
Other premises costs	150	150	-
	<u>11,505</u>	<u>11,505</u>	<u>12,739</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and equipment	956	956	1,206
General insurances	664	664	425
Stationery and printing	809	809	571
Subscriptions	441	441	736
Telephone, fax and broadband	459	459	590
	<u>3,329</u>	<u>3,329</u>	<u>3,528</u>
Legal and professional costs			

Westbrook Little People  
Detailed Statement of Financial Activities

Audit/Independent examination fees	924	924	936
Accountancy and bookkeeping	641	641	810
	<u>1,565</u>	<u>1,565</u>	<u>1,746</u>
Total of expenditure of other costs	<u>105,553</u>	<u>105,553</u>	<u>106,600</u>
Total expenditure	109,191	109,191	111,052
Net gains on investments	-	-	-
	<u>(9,980)</u>	<u>(9,980)</u>	<u>(212)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(9,980)</u>	<u>(9,980)</u>	<u>(212)</u>
Other Gains	-	-	-
Net movement in funds	<u>(9,980)</u>	<u>(9,980)</u>	<u>(212)</u>
Reconciliation of funds:			
Total funds brought forward	73,025	73,025	73,237
Total funds carried forward	<u>63,045</u>	<u>63,045</u>	<u>73,025</u>