

**CHARLTON AND DISTRICT PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**31ST AUGUST 2025**

**Charity Number: 1029766**

These accounts have been  
Prepared by:-



38 Bridge Street  
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**CHARLTON AND DISTRICT PLAYGROUP**

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF CHARLTON AND DISTRICT PLAYGROUP  
FOR THE YEAR ENDED 31ST AUGUST 2025**

I report on the accounts of the Trust for the year ended 31st August 2025 which are set out on pages 2-4.

**Respective Responsibilities of Trustee and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiner's Report**

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

**Independent Examiner's Statement**

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

A Miles      MAAT  
Oaktree Accountants Ltd  
38 Bridge St  
Andover  
Hampshire SP10 1BW

24/11/2025

**CHARLTON AND DISTRICT PLAYGROUP**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025**

Activities relating to the work of the PLAYGROUP:

<b><u>RECEIPTS</u></b>	<b>Notes</b>	<b>2025</b>	<b>2024</b>
Fees for Playgroup Sessions		12828	17499
Childcare Vouchers		5673	6355
Early Years Education Funding		123528	95747
Food Vouchers Funding		0	0
SEN		0	0
Fundraising and Clothing		2127	3413
Other income		0	2948
		<u>144156</u>	<u>125962</u>

**INCOME FROM INVESTMENTS**

Bank interest received		588	678
		<u>588</u>	<u>678</u>

<b>TOTAL RECEIPTS</b>		<b><u>144744</u></b>	<b><u>126640</u></b>
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**PAYMENTS**

Other Direct Costs		1253	386.57
Staff Wages		106616	104253
Pension costs		1556	1125
Training		835	1732
Rent for hall		5325	5100
Insurance and Registration fees		1374	1200
Consumables and milk		2776	3228
Administration		1027	1702
Fund Raising (inc clothing costs)		1271	1724
Equipment (incl staff clothing)		934	2073
Other (Parties, Coach trips, Xmas, leaving gifts)		1649	1011
Cleaning		1586	956
General expenses		73	0
Travel and subsistence		49	46
Professional and Accountancy		1467	1445
Depreciation		169	116
Entertainment		273	321
		<u>128234</u>	<u>126418</u>

<b>EXCESS OF RECEIPTS OVER PAYMENTS</b>		<b><u>16510</u></b>	<b><u>222</u></b>
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**CHARLTON AND DISTRICT PLAYGROUP  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025**

**STATEMENT OF ASSETS AND LIABILITIES AT 31ST AUGUST 2025**

<b><u>FIXED ASSETS</u></b>	<b>2025</b>	<b>2024</b>
Fixture and fittings	776	529
	<b>776</b>	<b>529</b>
<b><u>CURRENT ASSETS</u></b>		
Bank Current Account	50372	34978
Bonus Saver	47716	47128
<b>TOTAL CURRENT ASSETS</b>	<b>98088</b>	<b>82106</b>
<b><u>CURRENT LIABILITIES</u></b>		
Trade Ceditors	0	0
Deposits held	2537	2552
Pension	0	266
Other taxes	493	493
	3030	3311
<b>NET CURRENT ASSETS</b>	<b>95058</b>	<b>78795</b>
<b>TOTAL ASSETS</b>	<b>95834</b>	<b>79324</b>

<b><u>REPRESENTED BY FUNDS</u></b>	<b>2025</b>	<b>2024</b>
Funds at 1/09/2024	79324	79324
Excess of Receipts over Payments	16510	0
Funds at 31/08/2025	<b>95834</b>	<b>79324</b>

**CHARLTON AND DISTRICT PLAYGROUP  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**1. ACCOUNTING POLICIES**

The accounts have been prepared under the Receipts and Payments method of Accounting. Amounts are included as received by the charity or as cheques drawn or cash paid.

The receipts and payments account and the statement of assets and liabilities have been prepared following the guidance for accounting for smaller charities issued by the Charity Commission.

**Depreciation**

Depreciation has been provided on the reducing balance basis in order to write off the cost of depreciable fixed assets over their expected useful lives.

The annual rates applied are:-

Office equipment      18% reducing balance

**2. Fixed Assets**

<b>Cost</b>	<b>Fixtures &amp; Fittings</b>
Cost 1/9/2024	2328
Additions in year	416
Cost 31/8/2025	<u>2744</u>
 <b>Depreciation</b>	
Bfwd 1/9/2024	1799
Charge in year	169
Cfwd 31/8/2025	<u>1968</u>
 <b>Net Book Value</b>	
<b>31/08/2025</b>	<u><u>776</u></u>
<b>31/08/2024</b>	<u><u>529</u></u>