

WOOD GREEN PRE-SCHOOL PLAYGROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

MANAGEMENT COMMITTEE

CHAIR - V. Denton
TREASURER - Z. T. Stewart
TRUSTEE - K. Douglas
TRUSTEE - L. Bellavita

CHARITY NUMBER

1034747

REPORTING ACCOUNTANTS

ROSIELACEY
72 Clarence Road
London N22 8PW

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WOOD GREEN PRE-SCHOOL PLAYGROUP
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st AUGUST 2025
TO THE TRUSTEES OF WOOD GREEN PRE-SCHOOL PLAYGROUP

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. My examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records, and also includes consideration of any unusual items of disclosures in the accounts.

INDEPENDENT EXAMINER'S REPORT

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 41 of the Charities Act ensure accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met or

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

Dated this 27th April 2026.

Rosie Lacey

ROSIE LACEY
ACPA
Registered Accountants
72 Clarence Road
London. N22. 8PW.

WOOD GREEN PRE-SCHOOL PLAYGROUP

BALANCE SHEET 31st AUGUST 2025

	2025	2024
	£	£
CURRENT ASSETS		
Cash at Bank/in Hand	1,052,494	911,096
Prepayments	10,180	129
	1,062,674	911,225
CREDITORS		
Amounts falling due within one year	8,748	13,514
NET CURRENT ASSETS	1,053,926	897,711
NET ASSETS	£1,053,926	£897,711
Financed by:		
UNRESTRICTED FUNDS	1,053,926	897,711
	£1,053,926	£897,711

The accounts were approved by the board of Trustees on the 27th April 2026, and signed on their behalf:

X VENDELIN DENTON
.....
V Denton

V. Denton.

WOOD GREEN PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st AUGUST 2025

	2025		2024	
	£		£	
	Unrestricted	Restricted	Unrestricted	Restricted
	Funds	Funds	Funds	Funds
<u>INCOMING RESOURCES</u>				
NEG 2-3-4 year olds	618,804		520,612	
Playgroup Fees	28,834		17,126	
Fund Raising/Donations	60		60	
Bank Interest	199		241	
<u>TOTAL INCOMING RESOURCES</u>	<u>647,897</u>		<u>538,039</u>	
<u>RESOURCES EXPENDED</u>				
Direct Charitable Expenditure	486,269		431,066	
Management/Administration of Charity	5,413		5,152	
<u>TOTAL RESOURCES EXPENDED</u>	<u>491,682</u>		<u>436,218</u>	
<u>NET INCOMING RESOURCES</u>	<u>156,215</u>		<u>101,821</u>	
<u>FUND BALANCE – B/F</u> 1/9/2024	<u>897,711</u>		<u>795,890</u>	
<u>FUND BALANCE – C/F</u> 31/8/2025	<u>£1,053,926</u>		<u>£897,711</u>	

WOOD GREEN PRE-SCHOOL PLAYGROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2025

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The four fundamental accounting concepts have been adopted in the preparation of these accounts. These are:

(i) The going concern concept:

This means that the charity will continue in operation for the foreseeable future.

(ii) The accruals concept:

This means that incoming resources or funds and the expenditure of resources or funds are accrued and matched with one another so far as a relationship can be established or justifiably assumed and dealt with in the statement of financial activities of the period to which they relate.

(iii) The consistency concept:

This means that there is consistency of accounting treatment of the items within each accounting period and from one period to the next.

(iv) The concept of prudence:

This means that the incoming resources or funds are not anticipated but are recognized by inclusion in the statement of financial activities only when received in the form of either cash or other assets the ultimate cash realisation of which can be assessed with reasonable certainty: provision is made for all known liabilities (expenses or losses) whether the amount of these is known with certainty, or is a best estimate in the light of the information available.

1b. Taxation

The charity is exempt from taxation under sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010)

2. MANAGEMENT/ADMINISTRATION OF THE CHARITY

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Accountancy	1,750	1,200
Sundry Expenses	3,663	3,952
	<u>£5,413</u>	<u>£5,152</u>

3. CREDITORS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Accountancy	1,600	1,150
Other	7,148	8,614
Rent	0	3,750
	<u>£8,748</u>	<u>£13,514</u>

WOOD GREEN PRE-SCHOOL PLAYGROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2025 (CONTD.)

4. DIRECT CHARITABLE EXPENSES

	<u>2025</u>		<u>2024</u>
	<u>£</u>		<u>£</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Salaries / Supply Cover	389,825		338,609
Employer Pension Contributions	34,084		23,085
Fees Payable	3,280		12,914
Rent/Rates/Insurance	24,087		24,122
Refreshments	1,023		1,169
Photographs	408		678
Telephone	1,233		1,201
Light / Heat/Water Rates	3,951		2,943
Travel	240		0
Repairs/Renewals/Maintenance/Cleaning	14,623		6,828
Toys / Equipment	4,429		5,382
Stationery / Computer Expenses	2,399		1,223
Bank Charges/Interest	503		427
Processing Payroll	1,680		1,440
Advertising	828		0
Membership / Application Fees	0		554
Garden Expenses	3,000		8,250
Training/Growth Plan Reviews	568		1,626
DBS Checks	108		615
	<u>£486,269</u>		<u>£431,066</u>