

Blundellsands Kindergarten Playgroup

Charity Registration Number: 1047898

Annual Report and Accounts

Year Ended 31 August 2025

Blundellsands Kindergarten Playgroup

Contents Page

	<u>Page Number</u>
Reference and Administrative Details	1
Trustee Annual Report	2 - 3
Statement of Trustee Responsibilities	4
Independent Examiner's Report to Members	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 14

Blundellsands Kindergarten Playgroup

Reference and Administrative Details

Registered Charity Name:	Blundellsands Kindergarten Playgroup
Charity Registration Number:	1047898
Registered Office:	Blundellsands Road West Blundellsands Liverpool L23 6TF
Trustee:	Blundellsands Kindergarten Ltd
Independent Examiner:	S.B.P. (Southport) Limited Tolsey House 1 Marshside Road Churchtown Southport PR9 9TL

Blundellsands Kindergarten Playgroup

Trustees Annual Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 August 2025.

Objectives and activities

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have not yet set a formal reserves policy but are mindful of the need to maintain reserves at an adequate level to safeguard the viability of the charity in the event of a downturn in income.

Principal funding sources

The charity's income is derived from two main sources - fees from parents and guardians and grants from Sefton MBC.

Structure, governance and management

Nature of governing document

The Charity's governing document is the PPAS Play Group Constitution 2011.

The Charity is also regulated by Ofsted.

The Charity is registered with the Charity Commission with the registered charity number 1047898.

Organisational structure

The corporate trustee Blundellsands Kindergarten Limited was appointed on 25 March 2021 and consists of:

An elected Chairperson, Secretary and Kindergarten Manager.

There is the formation of a parent's hub where parents can become involved in the day to day running of the kindergarten.

Financial instruments

Cash, flow risk

During the year the Trustees analysed and reviewed the main risks faced by the charity and ensured that procedures were in place to address these. The chief concern was financial stability which is being monitored and addressed.

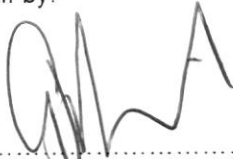
Blundellsands Kindergarten Playgroup

Trustees Annual Report Continued

Funds held as custodian trustee on behalf of others

The title to leasehold property acquired by the Kindergarten is vested in holding trustees.
Lesley Utley acts as holding trustee for the charity.

The annual report was approved by the member of the charity on 02/04/2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'L. Utley', written over a dotted line.

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Statement of Trustee' Responsibilities

The trustee is responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the member is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The member is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 constitution. The member is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the member of the charity on

and signed on its behalf by:


.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Independent Examiner's Report to the trustee of Blundellsands Kindergarten Playgroup

I report to the trustee on my examination of the accounts of Blundellsands Kindergarten Playgroup for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

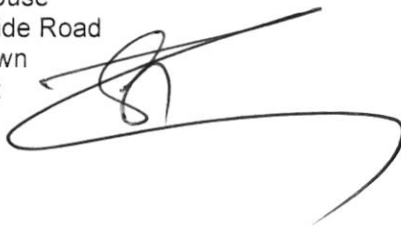
1. Accounting records were not kept in respect of Blundellsands Kindergarten Playgroup as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the 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.



.....
Shahid Babu Patel (FCCA)

S.B.P (Southport) Limited
Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL



Dated: 2 April 2025

Blundellsands Kindergarten Playgroup

Statement of Financial Activities (Incorporating the Income & Expenditure Account)

Year Ended 31 August 2025

		<u>Unrestricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
		<u>Funds</u>	<u>2025</u>	<u>2024</u>
	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Incoming Resources</u>				
Fees		47468	47468	58967
Grants Received		179812	179812	159063
<u>Total Incoming Resources</u>		<u>227280</u>	<u>227280</u>	<u>218029</u>
<u>Resources Expended</u>				
Charitable Activities	3	(210514)	(210514)	(213908)
Other Expenditure	4	(36502)	(36502)	(38262)
<u>Total Resources Expended</u>		<u>(247016)</u>	<u>(247016)</u>	<u>(252169)</u>
Net Income/Expenditure for the Year		<u>(19737)</u>	<u>(19737)</u>	<u>(34140)</u>
<u>Reconciliation of Funds</u>				
Total Funds Brought Forward		140060	140060	174200
<u>Total Funds Carried Forward</u>	13	<u>120323</u>	<u>120323</u>	<u>140060</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Balance Sheet

As at 31 August 2025

			<u>2025</u>		<u>2024</u>
	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Fixed Assets</u>					
Tangible Assets	9		115380		146139
			<hr/>		<hr/>
			115380		146139
<u>Current Assets</u>					
Debtors & Prepayments	10	1385		2108	
Cash at Bank and in Hand	11	61240		47142	
		<hr/>		<hr/>	
		62625		49250	
<u>Creditors:</u>					
Creditors & Accrued Expenses	12	35706		30194	
		<hr/>		<hr/>	
<u>Net Current Assets</u>			26919		19056
			<hr/>		<hr/>
<u>Total Assets Less Current Liabilities</u>			142299		165195
			<hr/>		<hr/>
<u>Non-current Liabilities</u>			21975		25134
			<hr/>		<hr/>
<u>Net Assets</u>			120323		140060
			<hr/>		<hr/>
<u>Funds</u>					
Unrestricted Income Funds			120323		140060
			<hr/>		<hr/>
<u>Total Funds</u>			120323		140060
			<hr/>		<hr/>

For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- . The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- . The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on and are signed on their behalf by:

Blundellsands Playgroup Limited

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2025

1. Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blundellsands Kindergarten Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin I published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

2. Income Resources from Charitable Activities	<u>Unrestricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fees	47468	47468	58967
Grants Received	179812	179812	159063
	<hr/>	<hr/>	<hr/>
	227280	227280	218029
	<hr/>	<hr/>	<hr/>

3. Costs of Charitable Activities	<u>Unrestricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Trustee Salaries	84202	84202	86037
Wages & NIC	62293	62293	55728
Trustee Pensions	12000	12000	12000
Employee Pensions	3620	3620	7863
Classroom Expenses	18026	18026	14377
Premises Expense	10319	10319	9322
Repairs & Renewals	4760	4760	10527
Subscriptions	92	92	450
Travel & Subsistence	2531	2531	2171
Printing, Postage & Stationery	201	201	936
Computer Expenses	68	68	60
Telephone	2813	2813	3452
Insurance	1855	1855	2092
Advertising & Website	1328	1328	1110
Uniforms	833	833	401
Waste Disposal	436	436	2061
Accountancy	2136	2136	2064
Bank Charges & Interest	79	79	17
Finance Interest	571	571	95
Fines & Penalties	50	50	0
Entertaining	304	304	179
Sundry	1995	1995	2966
	<hr/>	<hr/>	<hr/>
	210514	210514	213908
	<hr/>	<hr/>	<hr/>

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

4. Other Expenditure	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total Funds</u> <u>2025</u> <u>£</u>	<u>Total Funds</u> <u>2024</u> <u>£</u>
Legal and Professional Fees	1518	1518	2160
Depreciation	34984	34984	36102
	<hr/>	<hr/>	<hr/>
	36502	36502	38262
	<hr/>	<hr/>	<hr/>
5. Governance Costs	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Total Funds</u> <u>2025</u> <u>£</u>	<u>Total Funds</u> <u>2024</u> <u>£</u>
Independent Examiner Fees	1560	1560	1560
	<hr/>	<hr/>	<hr/>
	1560	1560	1560
	<hr/>	<hr/>	<hr/>
6. Net Outgoing Resources for the Year	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>	
This is stated after Charges			
Depreciation	34984	36102	
	<hr/>	<hr/>	

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

7. Trustees Remuneration and Expenses

During the year the charity made the following transactions with trustee:

A Menis

A Menis received remuneration of £46490 during the year.

GJ Menis

GJ Menis Received remuneration of £33712 during the year

Trustee Pensions

Pension Contributions totalling £12000 were paid during the year.

8. Staff Costs and Emoluments

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Total staff costs were as follows:		
Wages & Salaries	146495	141765
Social Security Costs	0	0
Other Staff Costs	15620	19863
	<u>162115</u>	<u>161628</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Number of Employees	<u>7</u>	<u>7</u>

9. Tangible Fixed Assets

	<u>Land & Buildings</u>	<u>Fixtures & Fittings</u>	<u>Motor Vehicles</u>	<u>Total</u>
	<u>£</u>	<u>£</u>		<u>£</u>
<u>Cost</u>				
As at 1 September 2024	264375	51393	30145	345913
Additions	0	4226	0	4226
	<u>264375</u>	<u>55619</u>	<u>30145</u>	<u>350139</u>
As at 31 August 2025	264375	55619	30145	350139
<u>Depreciation</u>				
As at 1 September 2024	162961	30784	6029	199774
Charge for the Year	26438	3724	4823	34984
	<u>189399</u>	<u>34508</u>	<u>10852</u>	<u>234758</u>
As at 31 August 2025	189399	34508	10852	234758
<u>Net Book Value</u>				
As at 31 August 2025	<u>74976</u>	<u>21111</u>	<u>19293</u>	<u>115380</u>
As at 31 August 2024	<u>101414</u>	<u>20609</u>	<u>24116</u>	<u>146139</u>

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

10. Debtors	2025	2024	
	£	£	
Other Debtors	0	0	
Prepayments	1385	2108	
	1385	2108	
11. Cash and cash equivalents	2025	2024	
	£	£	
Cash on hand	184	43	
Cash at bank	61056	47099	
	61240	47142	
12. Creditors: Amounts Falling Due Within One Year	2025	2024	
	£	£	
Taxation & Social Security Creditors	1159	1095	
Other Creditors	395	1666	
Accruals	1560	1560	
Deferred Income	32428	25873	
	35542	30194	
13. Unrestricted Income Funds	Balance at	Incoming	Balance at
	1 September 2024	Resources	31 August 2025
	£	£	£
General Funds	140060	(19737)	120323
14. Analysis of net assets between funds	2025	2024	
	£	£	
Tangible fixed assets	115380	146139	
Current assets	62625	49250	
Current liabilities	(35706)	(30194)	
Non-current liabilities	(21975)	(25134)	
Total net assets	120323	140060	

Blundellsands Kindergarten Playgroup

Additional Information Statement

Year Ended 31 August 2025

The additional information contained in page 16 has been prepared from the accounting records of the company. While it does not form part of the statutory financial statements, it should be read in conjunction with them and the report thereon.

Blundellsands Kindergarten Playgroup

Income Statement

Year Ended 31 August 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
<u>Revenue:</u>		
Fees	47468	58967
Grants Received	179812	159062
	<u>227280</u>	<u>218029</u>
<u>Less Expense:</u>		
Trustee Salaries	84202	86037
Wages & NIC	62293	55728
Trustee Pensions	12000	12000
Employee Pensions	3620	7863
Classroom Expenses	18026	14377
Premises Expense	10319	9322
Repairs & Renewals	4760	10527
Subscriptions	92	450
Travel & Subsistence	2531	2171
Printing, Postage & Stationery	201	936
Computer Expenses	68	60
Telephone	2813	3452
Insurance	1855	2092
Advertising & Website	1328	1110
Uniforms	833	401
Waste Disposal	436	2061
Accountancy	2136	2064
Bank Charges & Interest	79	17
Finance Interest	571	95
Fines & Penalties	50	0
Entertaining	304	179
Sundry	1995	2966
	<u>210514</u>	<u>213908</u>
<u>Other Expenditure:</u>		
Professional Fees	1518	2160
Depreciation - Property Improvements	26438	26438
Depreciation - Fixtures, Fittings & Equipment	3724	3636
Depreciation - Motor Vehicles	4823	6029
	<u>36502</u>	<u>38262</u>
<u>Operating Profit/(Loss)</u>	<u>(19737)</u>	<u>(34140)</u>