

CHARITY NUMBER: 1051390

**BARROW PRE-SCHOOL PLAYGROUP
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MAY 2025**

**CBS (Accounting) Ltd
Oak Business Centre
79-93 Ratcliffe Road
Sileby
Loughborough
LE12 7PU
01509 816150**

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**Barrow Pre-School Playgroup
Annual Report for the year ended 31/05/2025**

1. Legal, Bank and Administrative Information

Barrow Pre-School Playgroup is registered with the Charity Commission, registration number 1051390.

It is governed by a constitution adopted on 27 June 2002 and superseded by the new Early Years Alliance Model Constitution.

Barrow Pre-School Playgroup is administered by a committee of volunteer parents elected on an annual basis by members of the Playgroup in accordance with the constitution.

Barrow Pre-School Playgroup funds are held by Santander UK (PLC).

Central Business Services, Oak Business Centre, 79-93 Ratcliffe Road, Sileby, Leicestershire are the nominated independent examiner for inspecting Barrow Pre-School Playgroups financial affairs.

Barrow Pre-School Playgroup is registered with OFSTED, reference number 226250.

Barrow Pre-School Playgroup is a member of the Early Years Alliance, registration number 22840, and is insured through the Early Years Alliance Royal and Sun Alliance Insurance Scheme.

2. Aims

Barrow Pre-School Playgroup aims to enhance the development and education of their children to provide good quality care in a safe environment and provide equal opportunities for all cultures and abilities without discrimination. We offer a broad curriculum of play opportunities with toys and imaginative play, craft activities, socialising, sharing, discipline and routine.

3. Committee Members

Chairperson/Nominated Person	Amy Lewis
Secretary	Adam Lewis
Treasurer	Andrew Norris
Committee Members	Clare Connolly Jane Melbourne

4. Employees

For the year 2024/25 the committee employed permanent members of staff in the roles of:

Playgroup Manager
Deputy Manager
Administration Manager
Early Years Educators - including 1 SENDCO and 1 1:1 SEND support (9)

5. Year in Review

Our Special Education Needs Coordinator (SENDCO) completed her training and has stepped up to her new role, coordinating 3 care plans for Children with SEND, one of whom has a 1:1 member of staff. We have another member of staff who is Safeguarding lead.

On the financial front, our committee has continued to raise funds, running stalls at some long-standing events. This has facilitated many enrichment opportunities for our Playgroup, including events such as neurodiversity training, which was opened up to staff, committee members and parents.

Profits from fundraisers:

Christmas street market/Christmas Fayre and Tombola - £560.00
Party in the Park - £346.10
Christmas Cards Commission £78.53
Sundry Donations and sale of goods £274.78
Total: £1,259.41

This year one of Barrow Preschool Playgroup successes is that we have upped the visibility of our organisation in our community even further, and we look forward to building upon our successes in the year ahead.

6. Finance

Barrow Pre-School Playgroup is a validated provider of childcare, receiving funds from the Local Education Authority for 2, 3 and 4 year olds.

During 2024/25 Barrow Pre-School Playgroup continued to provide places for up to 34 children per session. The fees for this year were increased in April 2025 to £15.84 per session in LEA funding for eligible 3 to 4-year-olds and £21.84 per session for eligible 2 year olds Morning sessions run from 9.15am to 12.15pm and the afternoon sessions from 12.25pm to 3.25pm. In April 2025 we saw an increase in the national minimum wage and National Insurance which we are currently managing to absorb without any nominal increase in fees

7. Development

Staff and committee have worked tirelessly across the year to respond to the ever growing needs and demands of the playgroup community, and provide excellent and inclusive opportunities for child development. The staff continue to be Playgroup's biggest asset.

Signed by Amy Lewis on behalf of the trustees:

A handwritten signature in black ink, appearing to read 'Amy Lewis', written over a horizontal line.

.....
CC/July 2025

Amy Lewis, Chairperson

Barrow Preschool Playgroup			Charity No	1051390		
			Company No			
Annual accounts for the period						
Period start date		01/06/2024	To	Period end date	31/05/2025	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Income (Note 1)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	1,259	-	-	1,259	1,140
Charitable activities	S02	174,245	-	-	174,245	157,101
Other trading activities	S03	30	-	-	30	54
Investments	S04	367	-	-	367	219
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	175,902	-	-	175,902	158,514
Expenditure (Notes 2)						
Expenditure on:						
Raising funds	S08	71	-	-	71	269
Charitable activities (note 2)	S09	163,324	778	-	164,102	134,453
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	163,395	778	-	164,173	134,722
Net income/(expenditure) before tax for the reporting period						
	S13	12,507	- 778	-	11,729	23,792
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	12,507	- 778	-	11,729	23,792
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	12,507	- 778	-	11,729	23,792
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	- 5,425	-	-	- 5,425	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	7,082	- 778	-	6,304	23,792
Reconciliation of funds:						
Total funds brought forward	S23	78,436	1,259	-	79,695	55,903
Total funds carried forward	S24	85,518	481	-	85,999	79,695

Section B Balance sheet						
	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	B01	-	-	-	-	-
Tangible assets	B02		-	-	-	-
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks	B06	-	-	-	-	-
Debtors (Note 5)	B07	1,584		-	1,584	4,882
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 7)	B09	126,191	-	-	126,191	110,505
Total current assets	B10	127,775	-	-	127,775	115,387
Creditors: amounts falling due within one year (Note 6)	B11	912	-	-	912	252
Net current assets/(liabilities)	B12	126,864	-	-	126,864	115,135
Total assets less current liabilities	B13	126,864	-	-	126,864	115,135
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	40,865	-	-	40,865	35,440
Total net assets or liabilities	B16	85,999	-	-	85,999	79,695
Funds of the Charity						
Endowment funds (Note 8)	B17	-			-	-
Restricted income funds (Note 8)	B18		481		481	1,259
Unrestricted funds (Note 8)	B19	85,518		-	85,518	78,436
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	85,518	481	-	85,999	79,695
Signed by one or two trustees/directors on behalf of all the trustees/directors				Print Name		Date of approval dd/mm/yyyy

Section C Notes to the accounts						
Note 1 Income						
	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,259	-	-	1,259	1,140
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	30	-	-	30	54
	Total	1,289	-	-	1,289	1,194
Charitable activities:	Income	25,072	-	-	25,072	28,869
	Funding	149,173	-	-	149,173	128,231
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	174,245	-	-	174,245	157,101
Other trading activities:	Fundraising		-	-	-	
	Donations from companies	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	367	-	-	367	219
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	367	-	-	367	219
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
	TOTAL INCOME	175,902	-	-	175,902	158,514

Section C Notes to the accounts (cont)								
Note 2 Expenditure								
Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	71		-	71	169	100	-	269
		-	-	-	-	-	-	-
Total expenditure on raising funds	71	-	-	71	169	100	-	269
Expenditure on charitable activities:								
Wages and Salary costs (Note 3 & 4)	134,938		-	134,938	110,538		-	110,538
Rent	12,064		-	12,064	11,836		-	11,836
Snacks, Hygiene and cleaning	1,208		-	1,208	1,262		-	1,262
Equipment	7,149		-	7,149	2,642	111	-	2,753
Staff Training/welfare	1,633		-	1,633	1,084		-	1,084
Session activity	790		-	790	734		-	734
Software costs	311	778	-	1,089	565		-	565
Insurance & Subscriptions	1,369		-	1,369	996		-	996
Telecommunications	162		-	162	177		-	177
Stationery/Advertising	94		-	94	371		-	371
Craft and consumables	554		-	554	599		-	599
Registrars Cost/managers admin	443		-	443	441		-	441
Committee costs	661		-	661	636		-	636
Affiliations / renewals	1,248		-	1,248	1,760		-	1,760
Accountancy fees (Note 3)	700		-	700	700		-	700
Total expenditure on charitable activities	163,324	778	-	164,102	134,342	111	-	134,453
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	163,395	778	-	164,173	134,511	211	-	134,722

Section C		Notes to the accounts		(cont)	
Note 3	Details of certain types of expenditure				
Note 3.1 Fees for examination of the accounts					
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>					
				This year	Last year
				£	£
Independent examiner's fees				700	700
Assurance services other than independent examination				-	-
Tax advisory fees				-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner				2,053	1,094

Section C		Notes to the accounts		(cont)	
Note 4		Paid employees			
Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)					
4.1 Staff Costs					
		This year		Last year	
		£		£	
Salaries and wages		132,642		110,125	
Social security costs		- 1,896			
Pension costs (defined contribution scheme)		2,139		1,149	
Other employee benefits				-	
Total staff costs		132,886		111,274	
4.2 Average head count in the year		This year		Last year	
		Number		Number	
The parts of the charity in which the employees work		Fundraising	-	-	
		Charitable Activities	11	12	
		Governance	-	-	
		Other	-	-	
Total		11		12	

Section C		Notes to the accounts		(cont)	
Note 5		Debtors and prepayments			
<i>Please complete this note if the charity has any debtors or prepayments.</i>					
5.1 Analysis of debtors					
				This year	Last year
				£	£
Trade debtors				1,460	1,760
Prepayments and accrued income					559
Other debtors				124	2,563
Total				1,584	4,882

Section C		Notes to the accounts		(cont)	
Note 6		Creditors and accruals			
Please complete this note if the charity has any creditors or accruals.					
6.1 Analysis of creditors					
		Amounts falling due within one year		Amounts falling due after more than one year	
		This year	Last year	This year	Last year
		£	£	£	£
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	-	-	-
Trade creditors			-	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		1,654	3,974	-	-
Taxation and social security		- 1,343	- 4,054	-	-
Other creditors		601	332	-	-
Total		912	252	-	-

Section C		Notes to the accounts		(cont)	
Note 7 Cash at bank and in hand					
				This year	Last year
				£	£
Short term cash investments (less than 3 months maturity date)				-	-
Short term deposits				-	-
Cash at bank and on hand				126,191	110,505
Other				-	-
Total				126,191	110,505

Section C		Notes to the accounts		(cont)						
Note 8		Charity funds								
8.1 Details of material funds held and movements during the CURRENT reporting period										
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.										
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds										
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward					Gains and losses	Fund balances carried forward	
			£	Income £	Expenditure £	Transfers £	£	£		
General	UR	Charitable activities	78,436	175,902	-	163,395	-	5,425	-	85,518
Co-op	R	Website Development	928		-	778		-	-	150
Tarmac	R	Sensory Equipment	77					-	-	77
Severn Trent Water	R	Outdoor Equipment	252					-	-	252
Barrow Parish Council	R	Story Sacs	2					-	-	2
									-	-
			-	-	-	-	-	-	-	-
				-	-	-	-	-	-	
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-	-	-
Total Funds as per balance sheet			79,695	175,902	-	164,173	-	5,425	-	85,999

Section C	Notes to the accounts	(cont)
Note 9	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
Non Moneytary Assets:		
These include the equipment used at Playgroup, fundraising stock and games. Items have been purchased over a number of years. The accounts are prepared on an Income and Expenditure basis so no depreciation is shown in the accounts.		
A full list of assets showing the purchase value is prepared by the Treasurer and will be presented to the AGM. The re-valuation at 31st May 2025, based on cost price is £24,711.92 This does not represent the net realisable value or written down valuation.		
Committee members received no remuneration during the year.		



**Barrow Pre-School Playgroup
Reserves Policy
June 2025**

As a responsible employer and childcare provider, Barrow Pre-School Playgroup has a reserve which currently stands at £85,321.

The following reserve amounts have been agreed by the Committee based on an assessment of the contracted hours and length of service of permanent staff in post from the beginning of the academic year 2024/5.

Redundancy costs up to 31 May 2025 (not including notice)	£23,115
Rent of 1.5 terms/18 weeks	£6,000
Advertising	£250
Wage Bill for 1 Month	£11,500
Total	£40,865
Shortfall	£0.00

The Committee have agreed that the financial position will be reviewed after the end of year accounts have all been finalised and funds will be transferred from the current account to make up the shortfall, if any.

Registered Charity Number 1051390

BARROW PRE-SCHOOL PLAYGROUP

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 May 2025 which are set out in this report.

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

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Charities Act
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act, as amended
- to state whether particular matters have come to my attention

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by a 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 the trustees concerning any such matters. The procedures undertaken do not provide all of 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.

In connection with our examination, no matter has come to our 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should have been drawn in order to enable a proper understanding of the accounts to be reached.



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Julia Johnson MAAT
CBS (Accounting) Ltd
Oak Business Centre
79-93 Ratcliffe Road
Sileby
Loughborough LE12 7PU

Date: 04/09/25

(01509) 816150