



Upton St Leonards Playgroup  
& Preschool

10<sup>th</sup> September 2025

## Upton St Leonards Playgroup & Preschool

### Treasurers Report

The setting has had another positive financial year in 2024/25, reporting a gross profit of £133k, an increase of £8k compared to 2023/24. However, significant investment was made in landscaping and maintenance during the year, with total costs of £46k. After accounting for these works, the setting reported an overall loss of £38k at year end. Excluding these one-off costs, the underlying financial performance remains in line with the previous year.

### Expenditure

Total expenditure in 2024/25 was £172k, up from £116k in the previous year. Key investments included:

- £41k spent with LPS Landscaping Solutions
- £5.6k spent with Educational Play Environments

These works delivered improvements such as:

- A new trim trail
- A digging pit
- Installation of outdoor barriers

The setting also continued to invest in enrichment activities from external providers, including *Robot Reg Phonics* and *Croc n Roll* music sessions. Families made voluntary contributions towards Forest School sessions, with the remainder funded by the setting. Given the substantial investment in outdoor space, it is proposed that the setting funds training and resources for nominated staff in 2025/26 to deliver Forest School provision in-house.

### Income

Overall income increased to £162k (from £147k in 2023/24), largely due to:

- A rise in the number of children attending
- Changes to government funding
- A modest uplift in the local authority hourly funding rate
- A fee increase to £6.75 per hour, the first in over five years, and still aligned with local providers



Upton St Leonards Playgroup  
& Preschool

The expansion of the *Free Childcare for Working Parents Scheme* resulted in a significant rise in funded places. In 2024/25, the setting received £29k more in funded income than the previous year and an additional £15k in fee income.

### **Staffing and Operational Costs**

Increases in the National Living Wage and National Insurance contributions contributed to a £14k rise in staff costs. Management wages were also uplifted in line with NLW growth. There was no staff turnover during the year, but a new zero-hours contract was issued to support absence cover and busier periods alongside the individual's further education commitments.

Rent increased by only £1k, with Village Hall trustees applying a minimal uplift, as utility costs remained manageable.

### **Cash Position and Reserves**

At the point of preparing the accounts, the setting held £54k in cash, including £35k in reserves.

### **Fundraising**

As in 2023/24, fundraising activities were intentionally reduced due to ongoing financial stability. Approximately £1k was raised through two sponsored events and a community Halloween disco. For 2025/26, it is proposed that a fundraising schedule is developed in collaboration with a parent/carer fundraising group, recognising the ongoing challenges in recruiting additional committee members.

### **Outlook for 2025/26**

The setting enters the 2025/26 financial year in a strong position and continues to work towards maintaining a £25k contingency. Planned works for the year include replacing the patio and awning to create an improved all-weather outdoor space. Trustees and management will continue to liaise with the Village Hall trustees regarding cost-sharing arrangements in line with tenancy responsibilities and building maintenance obligations.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Upton St Leonards Playgroup

On accounts for the year  
ended

31<sup>st</sup> March 2025

Charity no  
(if any) 1053965

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

Responsibilities and  
basis of report

As the charity's trustees, 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 Trust'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 (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 26/10/2025

Name:

Laura Pitt

Relevant professional  
qualification(s) or body  
(if any):

FCCA

Address:

Brothertons Accountants, Commercial House, 2 Abbeymead Avenue,

Gloucester, GL4 5UA

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Upton St Leonards Playgroup  
Unaudited Accounts  
for the year ended 31 March 2025

Brothertons Accountants Ltd

Commercial House, 2 Abbeymead Avenue, GLOUCESTER,  
Gloucestershire, GL4 5UA, United Kingdom

# Upton St Leonards Playgroup

Report to the proprietor on the preparation of the unaudited accounts of  
Upton St Leonards Playgroup

Year ended 31 March 2025

In accordance with your instructions, I have compiled the accounts on the following pages from the accounting records and from information and explanations supplied to me.

I have not carried out an audit or any other review, and consequently I do not, therefore, express any opinion on the accounts.

---

Brothertons Accountants Ltd

Commercial House  
2 Abbeymead Avenue  
GLOUCESTER  
Gloucestershire  
GL4 5UA  
United Kingdom

Date: 26 October 2025

# Upton St Leonards Playgroup

## Profit and Loss Account

Year ended 31 March 2025

		2025	2024
		£	£
	Note		
<b>Turnover</b>	2	162,169	147,276
Cost of sales	2	28,857	22,120
<b>Gross profit</b>		133,312	125,156
<b>Expenditure</b>	2		
Premises costs		14,387	12,684
Staff costs		115,397	101,921
Office costs		437	628
Legal and professional		234	-
Repairs and maintenance		40,556	-
General expenses		1,041	300
Finance charges		(361)	84
		171,691	115,617
<b>(Loss)/profit for the year</b>		(38,379)	9,539



# Upton St Leonards Playgroup

## Balance Sheet

31 March 2025

		2025	2024
		£	£
	Note		
<b>Fixed assets</b>			
Tangible assets	3	2,976	2,976
<b>Current assets</b>			
Debtors	4	189	1,842
Cash at bank		53,906	90,209
		54,095	92,051
<b>Current liabilities</b>	5	(4,040)	(3,617)
<b>Net current assets</b>		50,055	88,434
<b>Net assets</b>		53,031	91,410
<b>Financed by:</b>			
Capital account	6	53,031	91,410



# Upton St Leonards Playgroup

## Notes to the Accounts

Year ended 31 March 2025

### 1 Accounting policies

#### BASIS OF PREPARATION

The accounts have been prepared under the historical cost basis and on a basis which enables the profits to be calculated in accordance with United Kingdom Generally Accepted Accounting Practice.

#### TANGIBLE ASSETS

Tangible assets are measured at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

### 2 Profit and loss account analysis

#### TURNOVER

	2025	2024
	£	£
Nursery Education Funding	139,397	110,394
Childrens fees	19,756	34,989
Fundraising	1,073	1,515
Other receipts	1,943	378
	<u>162,169</u>	<u>147,276</u>

#### COST OF SALES

	2025	2024
	£	£
Materials	23,258	22,120
Other direct costs	5,599	-
	<u>28,857</u>	<u>22,120</u>

# Upton St Leonards Playgroup

## Notes to the Accounts (continued)

Year ended 31 March 2025

### EXPENDITURE

	2025	2024
	£	£
<b>Premises costs</b>		
Rent	14,387	12,684
<b>Staff costs</b>		
Wages and salaries	115,397	101,921
<b>Office costs</b>		
Administration costs	437	628
<b>Legal and professional</b>		
Accountancy fees	234	-
<b>Repairs and maintenance</b>		
Repairs and maintenance	40,556	-
<b>General expenses</b>		
Training costs	912	300

# Upton St Leonards Playgroup

## Notes to the Accounts (continued)

Year ended 31 March 2025

General insurance	78	-
Sundry expenses	51	-
	<u>1,041</u>	<u>300</u>

### Finance charges

	2025	2024
	£	£
Bank charges	88	84
Other finance charges	(449)	-
	<u>(361)</u>	<u>84</u>

### 3 Tangible assets

	Fixtures and fittings
	£
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	2,976
	<u>          </u>
<b>Depreciation</b>	
At 1 April 2024 and 31 March 2025	-
	<u>          </u>
<b>Net book value</b>	
At 31 March 2025	2,976
	<u>          </u>
At 31 March 2024	2,976
	<u>          </u>

# Upton St Leonards Playgroup

## Notes to the Accounts (continued)

Year ended 31 March 2025

### 4 Debtors

	2025	2024
	£	£
Trade debtors	189	1,842

### 5 Current liabilities

	2025	2024
	£	£
Trade creditors	4,040	3,617

### 6 Capital account

	2025	2024
	£	£
At 1 April 2024	91,410	81,871
Net (loss)/profit for the year	(38,379)	9,539
At 31 March 2025	53,031	91,410



Section A

Independent Examiner's Report

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Unaudited Accounts  
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Administration costs	437	628
	2025	2024
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<b>Depreciation</b>	
At 1 April 2024 and 31 March 2025	<u>-</u>
<b>Net book value</b>	
At 31 March 2025	<u>2,976</u>
At 31 March 2024	<u>2,976</u>

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