



**NAUNTON PARK PRE-SCHOOL PLAYGROUP**

**TRUSTEE'S REPORT AND  
ANNUAL ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**CHARITY NUMBER: 1054209**

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## **TRUSTEES' ANNUAL REPORT**

The Trustees have pleasure in presenting their annual report and the accounts of Naunton Park Pre-School Playgroup for the year ended 31 March 2025.

### **Administrative Details**

Naunton Park Pre-School Playgroup is registered in the UK with the charity commission, reference 1054209. Its principal address is Naunton Lane, Cheltenham, Gloucestershire, GL53 7BT.

### **Structure, Governance and Management**

The charity is unincorporated, governed by its constitution as amended 18 September 2002. The charity is structured with a Board of Trustees overseeing the managers of the pre-school.

Throughout the year, the trustees were:	Dror Shtauber Friedman	(Chair)
	Joe Farrag	(Secretary)
	Stephen Vitkovitch	(Treasurer)

The trustees were supported in the year by three additional committee members.

### **Objectives and Activities**

We are a non-profit making community playgroup overseen by a committee of volunteers. The charity's aim is to enhance the development, care, and education of children primarily under the statutory school age. We ensure that every child is nurtured to their full potential and stimulated to learn and achieve. We are passionate about improving outcomes for children and providing caring, enriched learning environments for each child to develop confidence, self-awareness and independence.

We provide educational facilities in a dedicated environment for children before they start school – from age 2 ½ to 4. The Pre School normally operates on weekdays and offers appropriate education and play facilities.

All trustees are aware of the guidance and ensure that decisions are made to reinforce our charity's purpose to provide a benefit to the children we serve in the local community.

### **Activities and Performance**

The charity has provided significant benefits to the families and children it supports and educates, providing a nurturing Pre-School environment for over 56 children in the year 24/25.

Fees are kept low as compared to comparable private providers, to enable a wide range of children and parents to use the service. In addition, we support the use of the Government's free childcare allowance enabling families to use their free hours with us.

### **Financial Review**

The accounts for the year have been prepared on a receipts basis. Income for 24/25 was £90,629 and expenditure was £95,256. This year we returned a deficit of £4,627.

The charity reserves policy is to set aside funds for the future sustainability or potential closure of the group – this is approximately 3 months expenditure. Cash reserves of £34,486 are currently held in a deposit account.

Our principal sources of income are fees (from parents), Government Grants and fundraising activities.

**Statement of Trustees' Responsibilities**

The Trustees' are responsible for preparing a Trustees' Annual Report and Accounts in accordance with applicable law and regulations. The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are 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 Board of Trustees on.....9 January 2026..... and signed on its behalf:



Signature

Stephen Vitkovitch

Name

Treasurer

Position

## INDEPENDENT EXAMINER'S REPORT

### To the trustees of Naunton Park Pre-School Playgroup

I have examined the accounts of Naunton Park Pre-School Playgroup (the "Charity"), charity registration number 1054209, for the year ended 31 March 2025.

#### 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 Charity'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 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.



.....  
Robert Harris FCA  
Kingscott Dix (Cheltenham) Limited  
7 Rockfield Business Park, Old Station Drive,  
Leckhampton, Cheltenham, GL53 0AN

5 January 2026

.....  
Date

**INCOME AND EXPENDITURE ACCOUNT**

		<b>2025</b>	<b>2024</b>
		<b>General</b>	<b>General</b>
		<b>Unrestricted</b>	<b>Unrestricted</b>
		<b>Fund</b>	<b>Fund</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>			
Donations		-	-
Charitable activities	3	90,072	87,858
Interest received		557	400
		<u>90,629</u>	<u>88,258</u>
<b>RESOURCES EXPENDED</b>			
Raising funds		-	-
Charitable activities	4	95,256	121,061
		<u>95,256</u>	<u>121,061</u>
<b>NET INCOMING / (OUTGOING) RESOURCES</b>		<b>(4,627)</b>	<b>(32,803)</b>
Fund balance at the start of the year	8	59,251	92,054
Fund balance at the end of the year	8	<u>54,624</u>	<u>59,251</u>

Naunton Park Pre-School Playgroup  
Annual accounts for the year ended 31 March 2025

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**BALANCE SHEET**

		<b>2025</b>	<b>2024</b>
		<b>General</b>	<b>General</b>
		<b>Unrestricted</b>	<b>Unrestricted</b>
		<b>Fund</b>	<b>Fund</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Cash at bank	6	55,124	60,211
		<u>55,124</u>	<u>60,211</u>
<b>CURRENT LIABILITIES</b>			
Creditors due within one year	7	500	960
		<u>500</u>	<u>960</u>
<b>NET ASSETS</b>		<u><b>54,624</b></u>	<u><b>59,251</b></u>
<b>FUNDS</b>			
General unrestricted fund	8	54,624	59,251
<b>TOTAL FUNDS</b>		<u><b>54,624</b></u>	<u><b>59,251</b></u>

Approved by the Board of Trustees on ~~9 January 2026~~ and signed on its behalf:



Signature

Stephen Vitkovitch

Name

Treasurer

Position

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP – FRS 102) and with the Charities Act 2011.

#### Income

Income is recognised when the charity has entitlement to the funds, performance conditions attached to the income have been met, it is probable the income will be received, and the amount can be measured reliably.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

#### Cash at bank

All cash is held within current and deposit bank accounts that are instantly accessible.

#### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### 2 Related party transactions

No trustee received any remuneration during the current or previous year. Trustees were reimbursed for routine expenses incurred on behalf of the charity.

### 3 Income from charitable activities

	2025	2024
	£	£
Fees	43,306	33,531
Grants	45,673	52,389
Fundraising	1,093	1,938
	<u>90,072</u>	<u>87,858</u>



**4 Expenditure on charitable activities**

	Direct Costs £	Staff Costs £	Support Costs £	2025 Total £	2024 Total £
Wages, taxes and pensions	-	80,973	-	80,973	96,611
Office and administrative	6,787	-	-	6,787	14,547
Rent	6,996	-	-	6,996	6,242
Maintenance	-	-	-	-	1,857
Other	-	-	-	-	1,324
Independent examination	-	-	500	500	480
	<u>13,783</u>	<u>80,973</u>	<u>500</u>	<u>95,256</u>	<u>121,061</u>

**5 Staff costs**

	2025 £	2024 £
Wages and salaries	79,837	93,791
Pension contributions	<u>1,136</u>	<u>2,820</u>
	<u>80,973</u>	<u>96,611</u>

The average number of employees during the year was 6 (2024 – 6).

**6 Cash at bank and in hand**

	2025 £	2024 £
Current bank account	20,638	37,442
Deposit bank account	<u>34,486</u>	<u>22,769</u>
	<u>55,124</u>	<u>60,211</u>

**7 Creditors**

	2025 £	2024 £
Other creditors	<u>500</u>	<u>960</u>
	<u>500</u>	<u>960</u>

**8 Unrestricted Funds**

	2024 £	Income £	Expenditure £	Transfers £	2025 £
General funds	<u>59,251</u>	<u>90,629</u>	<u>95,256</u>	<u>-</u>	<u>54,624</u>
Total funds	<u>59,251</u>	<u>90,629</u>	<u>95,256</u>	<u>-</u>	<u>54,624</u>

The charity has general unrestricted funds that are free reserves for use in achieving the charity's aims and objectives.