

**AVEBURY PLAYGROUP**

**STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

**Registered charity No. 1055570**

**Auditor:**

C Zielinski AIPFM  
50 Burnside Street  
Carnoustie  
DD7 7HL

**AVEBURY PLAYGROUP**

**TRUSTEES AND ADVISORS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

Chairperson: Marta Getachew Lema

Treasurer: Margaret O'Toole

Trustees: Nuura Sharif

Committee: Henna Ahmed

Independent examiner: C Zielinski AIPFM

Bankers: National Westminster Bank PLC  
403 Bethnal Green Road  
London  
E2 0AF

Registered address: Club Room  
Avebury Estate Tenants Club  
Roberta Street  
London  
E2 6AN

## **STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

As the charity's trustees, you are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the charity's incoming resources and application of resources for the year then ended. In preparing those financial statements, you are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis.

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

Approved by the Committee on: \_\_\_\_\_

Chair: \_\_\_\_\_

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF AVEBURY PLAYGROUP**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025, which are set out on pages 3 to 5.

**Respective Responsibilities of Trustees and Examiners**

The charity's trustees consider that an audit is not required for this year -under section 144(2) of the Charities Act 2011 (the Act)- and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission - under section 145(5)(b) of the Act, as amended- and
- To state whether matters have come to my attention.

**Basis of Independent Examiner's Report**

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 the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

During my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that in any material respect, the trustees have not met the requirements to ensure that:
  - Proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

C Zielinski AIPFM  
50 Burnside Street  
Carnoustie  
DD7 7HL

June 2025

## **AVEBURY PLAYGROUP**

### **RECEIPTS AND PAYMENTS ACCOUNT**

#### **FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

	2025 (£)	2024 (£)
<b>Opening balances (note 4)</b>	<b>146,529</b>	<b>149,542</b>
<b><u>Add: Receipts</u></b>		
London Borough Tower Hamlets:		
• NEG 2,3,4-year funding	55,871	57,419
Fees	1,400	2,836
Fundraising and donations	966	8
<b>TOTAL RECEIPTS</b>	<b><u>58,237</u></b>	<b><u>60,263</u></b>
<b><u>Less: Payments</u></b>		
Wages and National Insurance (note 3)	55,242	52,565
Payroll and support costs	1,200	1,200
Rent, water and refuse collection	2,130	1,969
Toys and materials	333	1,335
Light and heat	2,845	2,494
Telephone	1,103	1,041
Milk and food	154	257
Cleaning, toiletries	31	47
Insurance	888	831
Stationery and postage	99	108
Trips, parties, etc	-	586
Independent examination	775	775
Education and training	-	-
Repairs	-	-
Ofsted	50	-
Miscellaneous	66	68
<b>TOTAL PAYMENTS</b>	<b><u>64,916</u></b>	<b><u>63,276</u></b>
<b>Closing balances (note 4)</b>	<b><u>139,850</u></b>	<b><u>146,529</u></b>

## **AVEBURY PLAYGROUP**

### **STATEMENT OF ASSETS AND LIABILITIES**

**AT 31<sup>st</sup> MARCH 2025**

	2025 (£)	2024 (£)
<b><u>MONETARY ASSETS</u></b>		
Cash at bank	119,502	123,519
Cash held by EYNTH	20,240	22,402
Fees / cash in hand	108	608
<b>TOTAL CASH</b>	<b><u>139,850</u></b>	<b><u>146,529</u></b>
<b><u>OTHER ASSETS</u></b>		
The charity owns numerous items of play equipment (note 2)	800	1,100
<b>TOTAL ASSETS</b>	<b><u>140,650</u></b>	<b><u>147,629</u></b>
<b><u>Less: LIABILITIES</u></b>		
Creditors	45	46
<b>TOTAL LIABILITIES</b>	<b><u>45</u></b>	<b><u>46</u></b>
<b>NET ASSETS</b>	<b><u>140,605</u></b>	<b><u>147,583</u></b>
Represented by:		
Equipment funds (note 5)	800	1,100
Designated funds (note 6)	112,000	117,000
Unrestricted fund (note 7)	27,805	29,483
	<b><u>140,605</u></b>	<b><u>147,583</u></b>

Approved by Committee: \_\_\_\_\_

Date: \_\_\_\_\_

**AVEBURY PLAYGROUP**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

1. Accounting Policies

The accounts are prepared under the historical cost convention, using the receipts and payments basis to comply with the Charities Act smaller charity regulations.

2. Fixed Assets

Equipment purchases have been charged to the Receipts and Payments account in the year of acquisition. A register of equipment is maintained, and an estimated value shown in the statement of Assets and Liabilities.

3. Salaries

Early Years Network Tower Hamlets administer playgroup salaries. The statement showing the salaries has been independently audited and I have accepted assurances as to the accuracy.

1. Cash Balances

	2025 (£)	2024 (£)
Current account	119,502	123,519
Cash held by EYNTH	20,240	22,402
Cash in hand	108	608
	<u>139,850</u>	<u>146,529</u>

5. Equipment Funds

Equipment purchased has been shown as other assets. An equipment fund of equivalent value is taken from the funds, as this money has already been spent.

6. Designated Funds

	2025 (£)	2024 (£)
Redundancy funds	87,000	85,000
New equipment	5,000	7,000
Sickness, cover costs	20,000	25,000
	<u>112,000</u>	<u>117,000</u>

7. Reserves Policy

The Management Committee have set aside funds in note 6 to cover for sickness, new equipment and redundancy in the event of closure. The Committee feel it is prudent to keep at least 5 months running costs in unrestricted funds because of the timing of income.