

Oakwood Community Playgroup

Annual Report and Accounts

For the year ended 31 August 2025

Charity Number: 1067670

Oakwood Community Playgroup
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For the year ended 31 August 2025

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Oakwood Community Playgroup

Reference and Administrative Information

Charity Name

Oakwood Community Playgroup

(The childcare services provided by the charity are best reflected by the description of ‘Pre-school’ rather than ‘playgroup.’ In the descriptive text of the report the two terms are used inter-changeably.)

Charity Number

1067670

Trustees

Claire Hauptfleisch (Joint Chair)

Liesse Green (Joint Chair)

Natalie Glass (Treasurer)

Katie Cozens (Secretary)

Helen Wadkins

Kristina McMichael

Jon Sewell

Senior Pre-School Team

Caroline Symes (Pre-School Manager)

Debbie Humphries (Deputy Manager)

Tina McLennan (Finance and Admin Officer)

Principal Office

St Johns Road

Hartley Wintney

Hook

Hampshire

RG27 8DW

Independent Examiner

Kay Linnell

Brick Kiln Cottage

The Avenue

Herriard

Hampshire

RG25 2PR

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Trustees' Report

The trustees present their annual report together with the financial statements for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, the requirements of the Charities SORP (FRS 102), applicable law, and the charity's constitution.

Objectives and Activities

Oakwood Community Pre-school exists to provide children and families within our community with access to high-quality early years education and care at an affordable cost. The charity works for the public benefit, with objectives to:

- (1) Promote the care, safety, education, health and well-being of children.
- (2) Encourage parental involvement.
- (3) Provide services to support children, families, and carers.
- (4) Further the aims of the Pre-school Learning Alliance.

We provide education and care for children aged 2 years until statutory school age, in a parent-involved, community-based setting. Our approach emphasises active play, social and emotional development, resilience, and healthy lifestyles.

Structure, Governance and Management

Oakwood Community Pre-school is a registered charity established in 1998 and is constituted as a Charitable Unincorporated Organisation.

The charity is managed by a committee of trustees comprising two Joint Chairs, Treasurer, Secretary and other committee members (seven in total), all of whom are registered with the Charity Commission. The pre-school is managed day-to-day by a Manager, supported by two Deputy Managers (Job-Share), and a team of practitioners including a SENDCo.

We are members of the Pre-school Learning Alliance and operate under their approved constitution.

Trustees are appointed in accordance with the charity's constitution. Each trustee is elected by members of the charity at the Annual General Meeting (AGM) and holds office until the next AGM, when they are eligible for re-election. This process ensures accountability to members and regular renewal of trustee appointments.

Achievements and Performance

The pre-school has continued to operate successfully throughout the year, maintaining good occupancy levels and strong engagement with families in the community. We received a "Good" rating in all areas at our Ofsted inspection, which continues to underpin our development plan.

Highlights of the year include:

- Completion of the new outdoor classroom, which opened in January 2025 and is now being used for small group activities, sensory support, and meetings with families and agencies.
- Continued strong levels of interest and a waiting list for places extending into 2026.
- Regular fundraising events (such as book and bake sales), which raised £1,748 in 2024/25.
- Investment in staff development, including training, and annual appraisals.
- Ongoing support for children with additional needs through the SENDCo and close work with outside agencies.
- Positive community engagement through events and partnerships.

The trustees are grateful for the dedication of the staff team, whose commitment to children's learning and well-being remains central to the charity's success.

Financial Review

The financial outcome for the year was positive, with a surplus of £15,304 (2024: £21,916). Income was supported by strong child numbers and effective fundraising. The trustees remain focused on careful cost control and regular financial monitoring to ensure sustainability in future years, particularly in light of

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fluctuations in birth rates and funding levels. During the year, a significant investment was made in the new outdoor classroom, funded from reserves. The trustees have also agreed to maintain a designated fund for the ongoing maintenance of this facility. From April 2025, pay adjustments were made where required to ensure compliance with statutory minimum wage increases. No across-the-board staff pay rise was implemented this year.

Reserves Policy

The trustees aim to maintain reserves sufficient to cover six months of core operating costs. While this remains the long-term objective, the charity has not yet reached this level. At present, the trustees are satisfied to hold reserves equivalent to at least three months of core operating costs, which they consider sufficient to safeguard operations in the short term. At 31 August 2025, the charity held £61,353 as reserves in a deposit (savings) account, which represents approximately 3.5 months of core operating costs.

Risk Management

The trustees regularly review risks facing the pre-school, including:

- Fluctuations in child numbers and government funding.
- Recruitment and retention of staff.
- Rising operational costs.

Mitigation measures include careful financial forecasting, regular monitoring of staff levels against occupancy, and maintaining adequate reserves.

Plans for the Future

Looking ahead, the trustees' priorities are to:

- Embed the outdoor classroom fully into the curriculum.
- Continue to focus on financial sustainability through careful monitoring of income and expenditure.
- Maintain the "Good" Ofsted rating and work towards areas of improvement identified in the inspection report.
- Strengthen links with families and the local community through engagement and fundraising.

Public Benefit Statement

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when planning the activities of the charity. Oakwood Community Pre-school exists to provide affordable, high-quality early years education and care for local children aged 2 years until statutory school age.

The pre-school promotes children's learning, development, health, and well-being in a safe and inclusive environment, while supporting families through engagement, advice, and involvement in their child's education. In doing so, the charity delivers clear public benefit by helping to prepare children for school and contributing to the strength of the local community.

Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity law requires the trustees 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 for that year. In preparing these financial statements, the trustees are required to:


- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and taking reasonable

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steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for ensuring that the charity complies with the requirements of the Charities Act 2011 with respect to the preparation of an annual report and return.

Approved by the Trustees and signed on their behalf by:



Claire Hauptfleisch (Joint Chair)

Date: 13 October 2025



Natalie Glass (Treasurer)

Date: 13 October 2025

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Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the year ended 31 August 2025, which are set out on pages 6 to 10.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the 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); and
- State whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

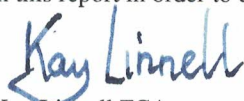
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all 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.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me reasonable 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 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.



Kay Linnell FCA
Brick Kiln Cottage
The Avenue
Herriard
Hampshire
RG25 2PR

Date: 13 October 2025

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Statement of Financial Activities For the year ended 31 August 2025

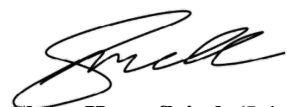
		Total Funds (Unrestricted)	Total Funds (Unrestricted)
	Note	2025 £	2024 £
<hr/>			
Income			
Charitable Activities		224,407	197,207
Bank Interest Received		368	637
Total Income		224,775	197,844
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Expenditure			
Charitable Activities:			
<i>Playgroup Staff Costs</i>	4	161,786	136,617
<i>Premises Costs</i>	5	35,659	27,733
<i>Activities, Toys and Catering</i>	6	9,507	8,756
<i>Governance Costs</i>	7	2,460	2,582
Raising Funds:			
<i>Advertising</i>		60	240
Total Expenditure		209,471	175,928
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Net Income / (Expenditure)		15,304	21,916
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Balance sheet as at 31 August 2025

	Note	31 August 2025 £	31 August 2024 £
Fixed Assets			
Log Cabin - Cost		26,008	11,279
Log Cabin - Depreciation		(1,734)	-
		24,274	11,279
Current Assets			
Bank Current Account		36,610	34,669
Bank Deposit Accounts		61,353	60,985
		97,963	95,654
Net Assets		122,237	106,933
Funds			
Unrestricted Funds: General Fund		112,237	96,933
Unrestricted Funds: Contingency Fund		5,000	5,000
Unrestricted Funds: Exit Costs Fund		5,000	5,000
Total Funds		122,237	106,933

Approved by the Board of Trustees and signed on its behalf by:



Claire Hauptfleisch (Joint Chair)

Date: 13 October 2025



Natalie Glass (Treasurer)

Date: 13 October 2025

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Notes to the financial statements

1 Accounting policies

Basis of accounting

These financial statements have been prepared under the historical cost convention, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and with the Charities Act 2011.

The following principal accounting policies have been applied:

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subject to restrictions on their expenditure as imposed by a donor or grant provider.

Incoming Resources

All incoming resources are included in the statement of financial activities on a receipts basis.

Resources Expended

Payroll costs are recognised on an accruals basis. All other expenditure is recognised on a paid basis. Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Fixed Assets

Tangible assets are stated in the balance sheet at cost, less accumulated depreciation. The cost of tangible assets includes directly attributable incremental costs incurred on their acquisition and installation. Depreciation is charged so as to write off the cost of assets over their estimated useful lives. For the log cabin, depreciation is charged over 15 years on a straight-line basis, starting from the year in which the asset came into use.

2 Trustees Remuneration and Related Party Transactions

All trustees gave their time voluntarily and received no remuneration nor benefits from the charity.

3 Taxation

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges for the year have arisen in the charity.

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Notes to the financial statements (Continued)

4 Staff Costs

	Funds 2025 £	Funds 2024 £
Wages and Salaries	161,165	135,587
Staff Training and Recruitment	621	1,030
	161,786	136,617

5 Premises Costs

	Funds 2025 £	Funds 2024 £
Rent and Utilities	24,798	18,773
Depreciation of Log Cabin	1,734	-
Premises Maintenance	5,392	5,184
IT Costs	1,983	2,321
Insurance	1,752	1,455
	35,659	27,733

6 Activities, Toys and Catering

	Funds 2025 £	Funds 2024 £
Activities and Outings	1,961	2,578
Toys and Equipment	2,006	1,116
Catering and Consumables	5,540	5,062
	9,507	8,756

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7 Governance Costs

	Funds 2025 £	Funds 2024 £
Subscriptions and Registrations	554	592
Bank Charges	109	92
Accountancy and Payroll	1,797	1,898
	2,460	2,582

8 Charity Funds

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Current year:				
Unrestricted Funds	96,933	224,775	(209,471)	112,237
Previous year:				
Unrestricted Funds	75,017	197,844	(175,928)	96,933

The unrestricted funds are available to be spent for any purpose of the Charity.