

Charity registration number: 1088445

**BAMFORD PRE-SCHOOL PLAYGROUP
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Bamford Pre-School Playgroup Contents

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Bamford Pre-School Playgroup Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

To enhance the development and education of children primarily under statutory school age by encouraging parents to provide for the needs of their children through community groups. The organisation runs a pre-school for children between the ages of 2 and 5 years.

Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

We continue to provide, as we have since 2003, pre-school education for 2,3 and 4 year-old children in Bamford (a village in the Hope Valley in Derbyshire) and the surrounding area. We have close links to the village primary school, ensuring that children in our care are "school-ready" when they leave us and making the transition as smooth as possible.

We are very fortunate to have a highly conscientious, capable and caring staff, who go above and beyond to create a fun and nurturing environment to help little ones learn through play and develop their social skills, creativity and confidence. Our belief in our outdoor based curriculum and the wonderful opportunities it presents to our children means we are committed to maintaining our brilliant staff team.

We have already seen that our wages bill represents around 80% of our expenditure as the pre-school ensures a high staff to child ratio in order to offer our outdoor, play-based curriculum. As a result, any rise in the minimum wage has a greater impact on our budget. We welcome any increase in wages which rewards the hard work and dedication of our staff, but would argue that the Early Years National Funding rate needs to continue to increase proportionally to help cover the funding shortfall.

Children numbers have been fairly steady throughout the year. We are still hoping to expand our existing forest school activities in the foreseeable future.

We continue to receive very positive feedback from parents, carers and the primary school as well as from committee members, staff and stakeholders. We are delighted that Ofsted have rated our pre-school as GOOD.

We are incredibly grateful for all the support and fundraising throughout the year and would like to thank everyone who has contributed to our wonderful pre-school.

Reference and Administrative Details

Trustees

S Rooney - Chair
M Sharratt - Trustee (appointed 25/09/2025)
N Wilkinson - Trustee
A Whalley - Trustee
K Wilkinson-Cross - Trustee
P Orr - Trustee
H Scott - Trustee

Charity Number

1088445

Principal Address

Methodist Pre-School Playgroup
Taggs Knoll

**Bamford Pre-School Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Bamford
Hope Valley
S33 0AY

Independent Examiner

Johnston Foster Limited

**Bamford Pre-School Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Rooney', enclosed within a large, loopy oval flourish.

S Rooney

Trustee

13/11/2025

**Bamford Pre-School Playgroup
Independent Examiner's Report to the Trustees of Bamford Pre-School Playgroup
For The Year Ended 31 August 2025**

I report to the trustees on my examination of the accounts of Bamford Pre-School Playgroup (the Trust) for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Johnston Foster Ltd

Johnston Foster Limited
13/11/2025

**Bamford Pre-School Playgroup
Statement of Financial Activities
For The Year Ended 31 August 2025**

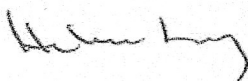
		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities	3	54,717	49,686
Other trading activities	4	1,920	8,026
		<u>56,637</u>	<u>57,712</u>
EXPENDITURE ON:			
Charitable activities	6	(69,149)	(57,420)
NET (EXPENDITURE)/INCOME		<u>(12,512)</u>	<u>292</u>
NET MOVEMENT IN FUNDS		<u>(12,512)</u>	<u>292</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		34,137	33,845
TOTAL FUNDS CARRIED FORWARD	16	<u><u>21,625</u></u>	<u><u>34,137</u></u>

The notes on pages 7 to 10 form part of these financial statements.

**Bamford Pre-School Playgroup
Statement of Financial Position
As At 31 August 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	11	1,683	1,316
		1,683	1,316
CURRENT ASSETS			
Stocks	12	-	40
Debtors	13	2,173	548
Cash at bank and in hand		18,630	34,031
		20,803	34,619
Creditors: Amounts Falling Due Within One Year	14	(861)	(1,798)
NET CURRENT ASSETS (LIABILITIES)		19,942	32,821
TOTAL ASSETS LESS CURRENT LIABILITIES		21,625	34,137
NET ASSETS		21,625	34,137
FUNDS OF THE CHARITY			
Unrestricted Funds		21,625	34,137
TOTAL FUNDS	16	21,625	34,137

On behalf of the board



H Scott
Trustee
13/11/2025

The notes on pages 7 to 10 form part of these financial statements.

**Bamford Pre-School Playgroup
Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. General Information

Bamford Pre-School Playgroup is an unincorporated charity registered with the Charity Commission, registered charity number 1088445. The principal address is Methodist Pre-School Playgroup, Taggs Knoll, Bamford, Hope Valley, S33 0AY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Straight Line
Computer Equipment	33% Straight Line

2.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Charitable Activities

	2025	2024
	Unrestricted funds £	Unrestricted funds £
Pre school	54,717	49,686

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds £	Unrestricted funds £
Income from other trading activities	1,920	8,026

Bamford Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

5. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	1,737	231

6. Analysis of Expenditure

	2025
	Support costs (see note 7)
	£
Pre school	69,149
	2024
	Support costs (see note 7)
	£
Pre school	57,420

7. Support Costs

	2025
	Pre school
	£
Employee costs	56,843
Premises expenses	7,593
General administration	2,976
Depreciation	1,737
	69,149
	2024
	Pre school
	£
Employee costs	47,479
Premises expenses	5,773
General administration	3,937
Depreciation	231
	57,420

Bamford Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	390	390
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>390</u>	<u>390</u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	55,782	46,168
Other pension costs	893	699
	<u>56,675</u>	<u>46,867</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 6 (2024: 4)

11. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	7,666	204	7,870
Additions	2,104	-	2,104
As at 31 August 2025	<u>9,770</u>	<u>204</u>	<u>9,974</u>
Depreciation			
As at 1 September 2024	6,418	136	6,554
Provided during the period	1,669	68	1,737
As at 31 August 2025	<u>8,087</u>	<u>204</u>	<u>8,291</u>
Net Book Value			
As at 31 August 2025	<u>1,683</u>	<u>-</u>	<u>1,683</u>
As at 1 September 2024	<u>1,248</u>	<u>68</u>	<u>1,316</u>

12. Stocks

	2025	2024
	£	£
Stock	<u>-</u>	<u>40</u>

Bamford Pre-School Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	2,173	548

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	471	490
Accruals and deferred income	390	1,308

15. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £893 (2024: £699).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	34,137	56,637	(69,149)	21,625
Total funds	34,137	56,637	(69,149)	21,625

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	33,845	57,712	(57,420)	34,137
Total funds	33,845	57,712	(57,420)	34,137

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.