

# WOODFORD PRE SCHOOL PLAYGROUP

England & Wales · Charity number 1099791

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [04705742](#)

**Registered** 2003-10-01

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Woodford Memorial Hall  
209 High Road  
London  
E18 2PA

**Phone** +44 7748 637157

**Email** [woodfordpreschool@hotmail.co.uk](mailto:woodfordpreschool@hotmail.co.uk)

**Website** [www.woodfordpreschoolplaygroup.co.uk](http://www.woodfordpreschoolplaygroup.co.uk)

## Activities

---

**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** The charity provides pre-school education for 2.5-5 year olds, offering appropriate play, education and care facilities.

## Classification

---

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

---

- **Area of benefit:** NOT DEFINED. IN PRACTICE WOODFORD
- Redbridge

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£104,335	£90,788	-	-
2024-08-31	£101,711	£84,777	-	-
2023-08-31	£62,947	£70,896	-	-
2022-08-31	£88,089	£80,081	-	-
2021-08-31	£70,741	£80,010	-	-
2020-08-31	£74,092	£64,967	-	-

## Trustees

---

Name	Role	Appointed
Chi Man Lam		2025-09-15
Jodi Siobhan Kelly		2025-09-15
Meron Tsegaye Aderaye		2025-09-15

**WOODFORD PRE SCHOOL PLAYGROUP**

England & Wales - Charity number 1099791

---

# Accounts

---

Ms S Farnworth  
Woodford Pre-school Playgroup  
Memorial Hall  
209 High Road  
London  
E18 2PA

Our Ref: SUDTH/WOO006

Date: 18 May 2026

Dear

**Woodford Pre-school Playgroup**

I have pleasure in enclosing your accounts for the year ended 31 August 2025, as previously discussed and agreed with you.

Would you please electronically sign the financial statements on pages 3 and 6 and the abridged on page 3 where indicated, then return them to me as soon as possible.

I will upload my firm's invoice for your kind attention in due course.

Yours sincerely



Suda Ratnam

**Office**  
19-20 Bourne Court  
Woodford Green  
Essex  
IG8 8HD

**Registered Office**  
19-20 Bourne Court  
Woodford Green  
Essex  
IG8 8HD

**t** 020 8551 7200  
**e** [woodfordgreen@xeinadin.com](mailto:woodfordgreen@xeinadin.com)  
**w** [www.xeinadin.com](http://www.xeinadin.com)

**FORWARD THINKERS.  
TRUSTED ADVISORS.**

**REGISTERED COMPANY NUMBER: 04705742 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1099791**

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
WOODFORD PRE-SCHOOL PLAYGROUP

Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

WOODFORD PRE-SCHOOL PLAYGROUP

CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 August 2025

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

## WOODFORD PRE-SCHOOL PLAYGROUP

### REPORT OF THE TRUSTEES for the year ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parent to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

##### **Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

##### **Grants**

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds. This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

##### **Fundraising activities**

We have held a variety of fundraising events throughout the year.

## WOODFORD PRE-SCHOOL PLAYGROUP

### REPORT OF THE TRUSTEES for the year ended 31 August 2025

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2024 would be six months of resources expended which equates to £45,000 (2024: £42,000).

The actual reserves as at 31 August 2025 after excluding fixed assets and restricted fund were £85,327 (2024: £71,780).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have increased by £2,624 from £101,711 in 2024 to £104,335 and resources expended have increased by £5,891 from £84,897 in 2024 to £90,788. This has resulted in net surplus of £13,547 for the year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003. It is a company limited by guarantee and therefore has no share capital

##### **Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

##### **Organisational structure**

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

##### **Induction and training of new trustees**

New trustees are given a full induction by the Trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04705742 (England and Wales)

##### **Registered Charity number**

1099791

##### **Registered office**

Memorial Hall  
209 High Road  
London  
E18 2PA

##### **Trustees**

Ms A R Bicott Chair person (resigned 16.9.25)

Ms N Z Ramjan Secretary (resigned 16.9.25)

Ms A L Skelton Treasurer (resigned 16.9.25)

Miss J Kelly (appointed 16.9.25)

Ms M Aderaye (appointed 16.9.25)

Mrs C M Lam (appointed 16.9.25)

WOODFORD PRE-SCHOOL PLAYGROUP

REPORT OF THE TRUSTEES  
for the year ended 31 August 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr Thurairatnam Sudarshan  
Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 May 2026 and signed on its behalf by:

Ms M Aderaye - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WOODFORD PRE-SCHOOL PLAYGROUP

**Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan

Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

14 May 2026

WOODFORD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 August 2025

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	84,298	67,860
<b>Charitable activities</b>			
Educational programmes, incentives and initiatives		17,733	31,841
Other trading activities	3	1,150	890
Investment income	4	1,154	1,120
<b>Total</b>		<u>104,335</u>	<u>101,711</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Educational programmes, incentives and initiatives		<u>90,788</u>	<u>84,897</u>
<b>NET INCOME</b>		13,547	16,814
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		71,780	54,966
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>85,327</u></u>	<u><u>71,780</u></u>

**CONTINUING OPERATIONS**

All amounts relate to continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year.

WOODFORD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

31 August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	144	192
<b>CURRENT ASSETS</b>			
Debtors	11	3,639	4,299
Cash at bank and in hand		86,409	71,640
		<u>90,048</u>	<u>75,939</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(4,865)	(4,351)
		<u>85,183</u>	<u>71,588</u>
<b>NET CURRENT ASSETS</b>			
		<u>85,327</u>	<u>71,780</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>85,327</u>	<u>71,780</u>
<b>NET ASSETS</b>		<u>85,327</u>	<u>71,780</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>85,327</u>	<u>71,780</u>
<b>TOTAL FUNDS</b>		<u>85,327</u>	<u>71,780</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2026 and were signed on its behalf by:

Ms M Aderaye - Trustee

The notes form part of these financial statements

## WOODFORD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2025

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

The trustees, having made appropriate enquiries, consider that adequate resources exists for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2025. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### **Allocation and apportionment of costs**

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on reducing balance
Computer equipment	- 25% on reducing balance

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

**Donated goods, facilities and services, including volunteers**

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

**Government grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	-	500
Government grants	84,298	67,360
	<u>84,298</u>	<u>67,860</u>

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

**3. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	1,150	890
	<u>          </u>	<u>          </u>

**4. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	1,154	1,120
	<u>          </u>	<u>          </u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Educational programmes, incentives and initiatives	82,769	8,019	90,788
	<u>          </u>	<u>          </u>	<u>          </u>

**6. SUPPORT COSTS**

	Governance costs £
Educational programmes, incentives and initiatives	8,019
	<u>          </u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	48	70
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 31 August 2025

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable	-	8
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024 and 31 August 2025	6,395	299	6,694
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 September 2024	6,371	131	6,502
Charge for year	6	42	48
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2025	6,377	173	6,550
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	18	126	144
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2024	24	168	192
	<u>          </u>	<u>          </u>	<u>          </u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	1,535	3,411
Social security and other taxes	2,104	888
	<u>          </u>	<u>          </u>
	3,639	4,299
	<u>          </u>	<u>          </u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	270	30
Pension payable	185	151
Accruals and deferred income	4,410	4,170
	<u>          </u>	<u>          </u>
	4,865	4,351
	<u>          </u>	<u>          </u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 31 August 2025

**13. MOVEMENT IN FUNDS**

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	71,780	13,547	85,327
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>71,780</u>	<u>13,547</u>	<u>85,327</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,335	(90,788)	13,547
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,335</u>	<u>(90,788)</u>	<u>13,547</u>

**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	54,966	16,814	71,780
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>54,966</u>	<u>16,814</u>	<u>71,780</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,711	(84,897)	16,814
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>101,711</u>	<u>(84,897)</u>	<u>16,814</u>

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2025.

**15. INDEPENDENT EXAMINERS FEES**

The Independent Examiners fees for the period were £2,160 (2024: £2,160).

WOODFORD PRE-SCHOOL PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 August 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	500
Government grants	84,298	67,360
	84,298	67,860
<b>Other trading activities</b>		
Fundraising events	1,150	890
<b>Investment income</b>		
Deposit account interest	1,154	1,120
<b>Charitable activities</b>		
Fees	17,733	31,841
	104,335	101,711
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Purchases	1,214	1,516
Wages	70,030	65,725
Insurance	640	607
Telephone	711	618
Postage and stationary	355	246
Staff training	310	200
Repairs and renewals	19	31
Sundry	250	250
Rent and room hire	7,996	7,898
Computer expenses	1,196	277
Plant and machinery	6	14
Computer equipment	42	56
	82,769	77,438
<b>Support costs</b>		
<b>Management</b>		
Advertising	-	46
<b>Governance costs</b>		
Accountancy and legal fees	8,019	7,413
	90,788	84,897
<b>Total resources expended</b>	90,788	84,897
<b>Net income</b>	13,547	16,814

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 04705742 (England and Wales)  
REGISTERED CHARITY NUMBER: 1099791

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
WOODFORD PRE-SCHOOL PLAYGROUP

Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

WOODFORD PRE-SCHOOL PLAYGROUP

CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 August 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

REPORT OF THE TRUSTEES  
for the year ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parent to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

### Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

### Grants

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

## ACHIEVEMENTS AND PERFORMANCE

### Charitable activities

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds. This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

### Fundraising activities

We have held a variety of fundraising events throughout the year.

REPORT OF THE TRUSTEES  
for the year ended 31 August 2025

## FINANCIAL REVIEW

### Reserves policy

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2024 would be six months of resources expended which equates to £45,000 (2024: £42,000).

The actual reserves as at 31 August 2025 after excluding fixed assets and restricted fund were £85,327 (2024: £71,780).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have increased by £2,624 from £101,711 in 2024 to £104,335 and resources expended have increased by £5,891 from £84,897 in 2024 to £90,788. This has resulted in net surplus of £13,547 for the year.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003. It is a company limited by guarantee and therefore has no share capital

### Recruitment and appointment of new trustees

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

### Organisational structure

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

### Induction and training of new trustees

New trustees are given a full induction by the Trustee.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

04705742 (England and Wales)

### Registered Charity number

1099791

### Registered office

Memorial Hall  
209 High Road  
London  
E18 2PA

### Trustees

Ms A R Bicott Chair person (resigned 16.9.25)

Ms N Z Ramjan Secretary (resigned 16.9.25)

Ms A L Skelton Treasurer (resigned 16.9.25)

Miss J Kelly (appointed 16.9.25)

Ms M Aderaye (appointed 16.9.25)

Mrs C M Lam (appointed 16.9.25)

REPORT OF THE TRUSTEES  
for the year ended 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner  
Mr Thurairatnam Sudarshan  
Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 May 2026 and signed on its behalf by:

Ms M Aderaye - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WOODFORD PRE-SCHOOL PLAYGROUP

Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan

Raffingers Holdings Limited  
Chartered Accountants  
19-20 Bourne Court  
Southend Road  
Woodford Green  
Essex  
IG8 8HD

14 May 2026

WOODFORD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 August 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	84,298	67,860
Charitable activities			
Educational programmes, incentives and initiatives		17,733	31,841
Other trading activities	3	1,150	890
Investment income	4	1,154	1,120
Total		<u>104,335</u>	<u>101,711</u>
EXPENDITURE ON			
Charitable activities	5		
Educational programmes, incentives and initiatives		<u>90,788</u>	<u>84,897</u>
NET INCOME		13,547	16,814
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>71,780</u>	<u>54,966</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>85,327</u></u>	<u><u>71,780</u></u>

CONTINUING OPERATIONS

All amounts relate to continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEET

31 August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	144	192
<b>CURRENT ASSETS</b>			
Debtors	11	3,639	4,299
Cash at bank and in hand		86,409	71,640
		<u>90,048</u>	<u>75,939</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(4,865)	(4,351)
		<u>85,183</u>	<u>71,588</u>
<b>NET CURRENT ASSETS</b>			
		<u>85,327</u>	<u>71,780</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>85,327</u>	<u>71,780</u>
<b>NET ASSETS</b>		<u>85,327</u>	<u>71,780</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>85,327</u>	<u>71,780</u>
<b>TOTAL FUNDS</b>		<u>85,327</u>	<u>71,780</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2026 and were signed on its behalf by:

Ms M Aderaye - Trustee

## WOODFORD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2025

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Going concern

The trustees, having made appropriate enquiries, consider that adequate resources exist for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2025. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due.

##### Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Charitable activities

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Governance costs

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### Allocation and apportionment of costs

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on reducing balance
Computer equipment	- 25% on reducing balance

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

1. ACCOUNTING POLICIES - continued

Taxation

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

Donated goods, facilities and services, including volunteers

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

Government grants

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	-	500
Government grants	84,298	67,360
	<u>84,298</u>	<u>67,860</u>

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

3.	OTHER TRADING ACTIVITIES		2025	2024
			£	£
	Fundraising events		<u>1,150</u>	<u>890</u>
4.	INVESTMENT INCOME		2025	2024
			£	£
	Deposit account interest		<u>1,154</u>	<u>1,120</u>
5.	CHARITABLE ACTIVITIES COSTS			
		Direct	Support	
		Costs	costs (see	
		£	note 6)	Totals
			£	£
	Educational programmes, incentives and initiatives	<u>82,769</u>	<u>8,019</u>	<u>90,788</u>
6.	SUPPORT COSTS			Governance
				costs
				£
	Educational programmes, incentives and initiatives			<u>8,019</u>
7.	NET INCOME/(EXPENDITURE)			
	Net income/(expenditure) is stated after charging/(crediting):			
			2025	2024
			£	£
	Depreciation - owned assets		<u>48</u>	<u>70</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable	-	8
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2024 and 31 August 2025	6,395	299	6,694
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 September 2024	6,371	131	6,502
Charge for year	6	42	48
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2025	6,377	173	6,550
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	18	126	144
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2024	24	168	192
	<u>          </u>	<u>          </u>	<u>          </u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,535	3,411
Social security and other taxes	2,104	888
	<u>          </u>	<u>          </u>
	3,639	4,299
	<u>          </u>	<u>          </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	270	30
Pension payable	185	151
Accruals and deferred income	4,410	4,170
	<u>          </u>	<u>          </u>
	4,865	4,351
	<u>          </u>	<u>          </u>

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

13. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	71,780	13,547	85,327
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,780</u>	<u>13,547</u>	<u>85,327</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,335	(90,788)	13,547
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>104,335</u>	<u>(90,788)</u>	<u>13,547</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	54,966	16,814	71,780
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,966</u>	<u>16,814</u>	<u>71,780</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,711	(84,897)	16,814
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>101,711</u>	<u>(84,897)</u>	<u>16,814</u>

WOODFORD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2025

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

15. INDEPENDENT EXAMINERS FEES

The Independent Examiners fees for the period were £2,160 (2024: £2,160).

## Woodford Pre-school Playgroup

---

Raffingers Holdings Limited  
Chartered Accountants  
19 - 20 Bourne Court  
Southend Road  
Woodford Green  
Essex IG8 8HD

Woodford Pre-school Playgroup  
Memorial Hall  
209 High Road  
London  
E18 2PA  
England

14 May 2026

Dear Sirs,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of the employees and trustees of the charity, the following representations given to you in connection with your preparation of the charity's financial statements for the year ended 31 August 2025.

### GENERAL

- We have fulfilled our responsibilities as trustees for preparing accounts in accordance with the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 which give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its surplus for the year then ended. We confirm that all the accounting records have been made available to you and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings, have been made available to you.
- All income, expenditure, assets and liabilities have been completely and accurately recorded in the accounts and the accounting records. We acknowledge that you are not bound to enquire into such matters. In particular, we confirm that the figures for income and gross assets are not understated and that the charity is therefore entitled to the audit exemptions available to certain small charities.

### ACCOUNTING ESTIMATES

- We can confirm that the methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement, and disclosure that is reasonable in the context of the applicable financial reporting framework.

### LOANS AND ARRANGEMENTS

- We confirm that the charity has not granted any advances or credits to, or made guarantees on behalf of, the trustees other than those disclosed in the financial statements.

### LEGAL CLAIMS

- There are no legal claims pending against the charity.

### LAWS AND REGULATIONS

- We confirm that we have disclosed to you all instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**RELATED PARTIES**

- We confirm that there have been no significant transactions with related parties other than those detailed in the financial statements and we are not aware of any such matters required to be disclosed in the financial statements. The disclosures given in the financial statements regarding control of the charity are complete and accurate.

**SUBSEQUENT EVENTS**

- We confirm there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.

**GOING CONCERN**

- We confirm that We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

---

Signed on behalf of the trustees

14 May 2026

**WOODFORD PRE SCHOOL PLAYGROUP**

England & Wales - Charity number 1099791

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 04705742 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1099791**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**  
**FOR**  
**WOODFORD PRE-SCHOOL PLAYGROUP**

**WOODFORD PRE-SCHOOL PLAYGROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parent to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

**Grants**

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds. This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

**Fundraising activities**

We have held a variety of fundraising events throughout the year.

**WOODFORD PRE-SCHOOL PLAYGROU (REGISTERED NUMBER: 04705742)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2024 would be six months of resources expended which equates to £42,000 (2023: £35,000).

The actual reserves as at 31 August 2024 after excluding fixed assets and restricted fund were £71,900 (2023: £54,966).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have increased by £38,764 from £62,947 in 2023 to £101,711 and resources expended have increased by £13,881 from £70,896 in 2023 to £84,777. This has resulted in net surplus of £16,934 for the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003. It is a company limited by guarantee and therefore has no share capital

**Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

**Organisational structure**

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

**Induction and training of new trustees**

New trustees are given a full induction by the Trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04705742 (England and Wales)

**Registered Charity number**

1099791

**Registered office**

Memorial Hall  
209 High Road  
London  
E18 2PA

**Trustees**

Ms A R Biccott Chair person  
Ms N Z Ramjan Secretary  
Ms A L Skelton Treasurer

**WOODFORD PRE-SCHOOL PLAYGROUPO (REGISTERED NUMBER: 04705742)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms A R Bicott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WOODFORD PRE-SCHOOL PLAYGROUP**

**Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan

Date: .....

**WOODFORD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	67,860	32,105
<b>Charitable activities</b>			
Educational programmes, incentives and initiatives		31,841	29,680
Other trading activities	3	890	765
Investment income	4	1,120	397
<b>Total</b>		<u>101,711</u>	<u>62,947</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Educational programmes, incentives and initiatives		<u>84,777</u>	<u>70,896</u>
<b>NET INCOME/(EXPENDITURE)</b>		16,934	(7,949)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		54,966	62,915
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>71,900</u></u>	<u><u>54,966</u></u>

**CONTINUING OPERATIONS**

All amounts relate to continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**BALANCE SHEET**

**31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	192	262
<b>CURRENT ASSETS</b>			
Debtors	11	3,411	-
Cash at bank and in hand		71,640	59,009
		<u>75,051</u>	<u>59,009</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(3,343)	(4,305)
		<u>71,708</u>	<u>54,704</u>
<b>NET CURRENT ASSETS</b>			
		<u>71,708</u>	<u>54,704</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>71,900</u>	<u>54,966</u>
<b>NET ASSETS</b>		<u>71,900</u>	<u>54,966</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>71,900</u>	<u>54,966</u>
<b>TOTAL FUNDS</b>		<u>71,900</u>	<u>54,966</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**BALANCE SHEET - continued**  
**31 August 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A R Biccott - Trustee

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 August 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

The trustees, having made appropriate enquiries, consider that adequate resources exists for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2024. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### **Allocation and apportionment of costs**

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

## WOODFORD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

#### 1. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

Plant and machinery	- 33% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Taxation**

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

##### **Donated goods, facilities and services, including volunteers**

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

##### **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

##### **Government grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	500	-
Government grants	67,360	32,105
	<u>67,860</u>	<u>32,105</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	890	765
	<u>890</u>	<u>765</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	1,120	397
	<u>1,120</u>	<u>397</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Educational programmes, incentives and initiatives	77,438	7,339	84,777
	<u>77,438</u>	<u>7,339</u>	<u>84,777</u>

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Educational programmes, incentives and initiatives	46	7,293	7,339
	<u>46</u>	<u>7,293</u>	<u>7,339</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2024**

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	70	94
	<u>      </u>	<u>      </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Charitable	8	8
	<u>      </u>	<u>      </u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2023 and 31 August 2024	6,395	299	6,694
	<u>      </u>	<u>      </u>	<u>      </u>
<b>DEPRECIATION</b>			
At 1 September 2023	6,357	75	6,432
Charge for year	14	56	70
	<u>      </u>	<u>      </u>	<u>      </u>
At 31 August 2024	6,371	131	6,502
	<u>      </u>	<u>      </u>	<u>      </u>
<b>NET BOOK VALUE</b>			
At 31 August 2024	24	168	192
	<u>      </u>	<u>      </u>	<u>      </u>
At 31 August 2023	38	224	262
	<u>      </u>	<u>      </u>	<u>      </u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2024**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	3,411	-
	<u>3,411</u>	<u>-</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	30	1,980
Social security and other taxes	(888)	118
Pension payable	151	137
Accruals and deferred income	4,050	2,070
	<u>3,343</u>	<u>4,305</u>

**13. MOVEMENT IN FUNDS**

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	54,966	16,934	71,900
	<u>54,966</u>	<u>16,934</u>	<u>71,900</u>
<b>TOTAL FUNDS</b>	<u>54,966</u>	<u>16,934</u>	<u>71,900</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	101,711	(84,777)	16,934
	<u>101,711</u>	<u>(84,777)</u>	<u>16,934</u>
<b>TOTAL FUNDS</b>	<u>101,711</u>	<u>(84,777)</u>	<u>16,934</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2024**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	62,915	(7,949)	54,966
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,915</u>	<u>(7,949)</u>	<u>54,966</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,947	(70,896)	(7,949)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>62,947</u>	<u>(70,896)</u>	<u>(7,949)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2024.

**15. INDEPENDENT EXAMINERS FEES**

The Independent Examiners fees for the period were £1,980 (2022: £1,920).

**WOODFORD PRE SCHOOL PLAYGROUP**

England & Wales - Charity number 1099791

---

# Accounts

---

REGISTERED COMPANY NUMBER: 04705742 (England and Wales)  
REGISTERED CHARITY NUMBER: 1099791

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**  
**FOR**  
**WOODFORD PRE-SCHOOL PLAYGROUP**

**WOODFORD PRE-SCHOOL PLAYGROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 14

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parent to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

**Grants**

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds. This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

**Fundraising activities**

We have held a variety of fundraising events throughout the year.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2023**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2023 would be six months of resources expended which equates to £35,000 (2022: £40,000).

The actual reserves as at 31 August 2023 after excluding fixed assets and restricted fund were £54,966 (2022: £62,915).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have decreased by £25,142 from £88,089 in 2022 to £62,947 and resources expended have decreased by £9,185 from £80,081 in 2022 to £70,896. This has resulted in net deficit of £7,949 for the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003. It is a company limited by guarantee and therefore has no share capital

**Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

**Organisational structure**

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

**Induction and training of new trustees**

New trustees are given a full induction by the Trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04705742 (England and Wales)

**Registered Charity number**

1099791

**Registered office**

Memorial Hall  
209 High Road  
London  
E18 2PA

**Trustees**

Ms A R Biccott Chair person

Ms N Z Ramjan Secretary

Ms A L Skelton Treasurer

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 August 2024 and signed on its behalf by:

Ms A R Bicott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**WOODFORD PRE-SCHOOL PLAYGROUP**

**Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan

16 August 2024

**WOODFORD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	32,105	53,756
<b>Charitable activities</b>			
Educational programmes, incentives and initiatives		29,680	33,727
Other trading activities	3	765	596
Investment income	4	<u>397</u>	<u>10</u>
<b>Total</b>		<u>62,947</u>	<u>88,089</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Educational programmes, incentives and initiatives		<u>70,896</u>	<u>80,081</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,949)	8,008
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		62,915	54,907
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>54,966</u>	<u>62,915</u>

**CONTINUING OPERATIONS**

All amounts relate to continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year.

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**BALANCE SHEET**  
**31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	262	57
<b>CURRENT ASSETS</b>			
Debtors	11	-	3,281
Cash at bank and in hand		<u>59,009</u>	<u>61,586</u>
		59,009	64,867
<b>CREDITORS</b>			
Amounts falling due within one year	12	(4,305)	(2,009)
<b>NET CURRENT ASSETS</b>		<u>54,704</u>	<u>62,858</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		54,966	62,915
<b>NET ASSETS</b>		<u>54,966</u>	<u>62,915</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>54,966</u>	<u>62,915</u>
<b>TOTAL FUNDS</b>		<u>54,966</u>	<u>62,915</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**BALANCE SHEET - continued**

**31 August 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 August 2024 and were signed on its behalf by:

A R Bicott - Trustee

The notes form part of these financial statements

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 August 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

The trustees, having made appropriate enquiries, consider that adequate resources exists for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2023. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### **Allocation and apportionment of costs**

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2023**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on reducing balance
Computer equipment	- 25% on reducing balance

**Taxation**

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

**Donated goods, facilities and services, including volunteers**

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

**Government grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2023**

<b>2. DONATIONS AND LEGACIES</b>		2023	2022
		£	£
Government grants		<u>32,105</u>	<u>53,756</u>
<b>3. OTHER TRADING ACTIVITIES</b>		2023	2022
		£	£
Fundraising events		<u>765</u>	<u>596</u>
<b>4. INVESTMENT INCOME</b>		2023	2022
		£	£
Deposit account interest		<u>397</u>	<u>10</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>			
	Direct	Support	
	Costs	costs (see	Totals
	£	note 6)	£
Educational programmes, incentives and initiatives	<u>63,784</u>	<u>7,112</u>	<u>70,896</u>
<b>6. SUPPORT COSTS</b>			
			Governance
			costs
			£
Educational programmes, incentives and initiatives			<u>7,112</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2023**

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>94</u>	<u>30</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2023**

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022	6,395	-	6,395
Additions	<u>-</u>	<u>299</u>	<u>299</u>
At 31 August 2023	<u>6,395</u>	<u>299</u>	<u>6,694</u>
<b>DEPRECIATION</b>			
At 1 September 2022	6,338	-	6,338
Charge for year	<u>19</u>	<u>75</u>	<u>94</u>
At 31 August 2023	<u>6,357</u>	<u>75</u>	<u>6,432</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>38</u>	<u>224</u>	<u>262</u>
At 31 August 2022	<u>57</u>	<u>-</u>	<u>57</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	-	2,935
Other debtors	<u>-</u>	<u>346</u>
	<u>-</u>	<u>3,281</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2023**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	1,980	-
Social security and other taxes	118	-
Pension payable	137	-
Accruals and deferred income	<u>2,070</u>	<u>2,009</u>
	<u>4,305</u>	<u>2,009</u>

**13. MOVEMENT IN FUNDS**

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	62,915	(7,949)	54,966
<b>TOTAL FUNDS</b>	<u>62,915</u>	<u>(7,949)</u>	<u>54,966</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	62,947	(70,896)	(7,949)
<b>TOTAL FUNDS</b>	<u>62,947</u>	<u>(70,896)</u>	<u>(7,949)</u>

**Comparatives for movement in funds**

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	54,907	8,008	62,915
<b>TOTAL FUNDS</b>	<u>54,907</u>	<u>8,008</u>	<u>62,915</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2023**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,089	(80,081)	8,008
<b>TOTAL FUNDS</b>	<u>88,089</u>	<u>(80,081)</u>	<u>8,008</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**15. INDEPENDENT EXAMINERS FEES**

The Independent Examiners fees for the period were £1,980 (2022: £1,920).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**WOODFORD PRE SCHOOL PLAYGROUP**

England & Wales - Charity number 1099791

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 04705742 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1099791**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**  
**FOR**  
**WOODFORD PRE-SCHOOL PLAYGROUP**

**WOODFORD PRE-SCHOOL PLAYGROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **REPORT OF THE TRUSTEES** **for the year ended 31 August 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parent to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

##### **Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

##### **Grants**

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds. This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

##### **Fundraising activities**

We have held a variety of fundraising events throughout the year.

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **REPORT OF THE TRUSTEES** **for the year ended 31 August 2022**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2022 would be six months of resources expended which equates to £40,000 (2021: £40,000).

The actual reserves as at 31 August 2022 after excluding fixed assets and restricted fund were £62,858 (2021: £54,820).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have increased by £17,348 from £70,741 in 2021 to £88,089 and resources expended have increased by £71 from £80,010 in 2021 to £80,081. This has resulted in net income of £8,008 for the year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003. It is a company limited by guarantee and therefore has no share capital

##### **Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

##### **Organisational structure**

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

##### **Induction and training of new trustees**

New trustees are given a full induction by the Trustee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04705742 (England and Wales)

##### **Registered Charity number**

1099791

##### **Registered office**

Memorial Hall  
209 High Road  
London  
E18 2PA

##### **Trustees**

Miss K Grant Homemaker (resigned 13.7.22)

Ms T Bishop Foster Carer (resigned 13.7.22)

O Woodward Town Planner (resigned 13.7.22)

Ms A R Bicott Chair person (appointed 13.7.22)

Ms N Z Ramjan Secretary (appointed 13.7.22)

Ms A L Skelton Treasurer (appointed 13.7.22)

**WOODFORD PRE-SCHOOL PLAYGROUP**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 July 2023 and signed on its behalf by:

Ms A R Bicott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WOODFORD PRE-SCHOOL PLAYGROUP**

**Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan

14 July 2023

**WOODFORD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 31 August 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	53,756	45,919
<b>Charitable activities</b>			
Educational programmes, incentives and initiatives		33,727	24,762
Other trading activities	3	596	57
Investment income	4	10	3
<b>Total</b>		<u>88,089</u>	<u>70,741</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Educational programmes, incentives and initiatives		<u>80,081</u>	<u>80,010</u>
<b>NET INCOME/(EXPENDITURE)</b>		8,008	(9,269)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		54,907	64,176
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>62,915</u></u>	<u><u>54,907</u></u>

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP**

**BALANCE SHEET**

**31 August 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	10	57	87
<b>CURRENT ASSETS</b>			
Debtors	11	3,281	463
Cash at bank and in hand		61,586	56,708
		<u>64,867</u>	<u>57,171</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(2,009)	(2,351)
		<u>62,858</u>	<u>54,820</u>
<b>NET CURRENT ASSETS</b>			
		<u>62,915</u>	<u>54,907</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>62,915</u>	<u>54,907</u>
<b>NET ASSETS</b>		<u>62,915</u>	<u>54,907</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>62,915</u>	<u>54,907</u>
<b>TOTAL FUNDS</b>		<u>62,915</u>	<u>54,907</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP**

**BALANCE SHEET - continued**

**31 August 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2023 and were signed on its behalf by:

K Grant - Trustee

The notes form part of these financial statements

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 August 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going Concern**

The trustees, having made appropriate enquiries, consider that adequate resources exists for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2022.. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due. In arriving at the conclusion, the trustees have considered the potential implications of the effects of Covid 19 on the group. The figures for the period under consideration have not been impacted by Covid 19 and the trustees are confident that no adjustments are necessary to the carrying value of the assets held at the balance sheet date.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### **Allocation and apportionment of costs**

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 31 August 2022**

#### **1. ACCOUNTING POLICIES - continued**

##### **Tangible fixed assets**

Plant and machinery - 33% on reducing balance

##### **Taxation**

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

##### **Donated goods, facilities and services, including volunteers**

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

##### **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

##### **Government Grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

- (a) the entity will comply with the conditions attaching to them; and
- (b) the grants will be received.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2022**

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	-	550
Government grants	53,756	45,369
	<u>53,756</u>	<u>45,919</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	596	57
	<u>596</u>	<u>57</u>

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	10	3
	<u>10</u>	<u>3</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Educational programmes, incentives and initiatives	73,336	6,745	80,081
	<u>73,336</u>	<u>6,745</u>	<u>80,081</u>

**6. SUPPORT COSTS**

	Governance costs £
Educational programmes, incentives and initiatives	6,745
	<u>6,745</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	30	47
	<u>30</u>	<u>47</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2022**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable	8	9
	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 September 2021 and 31 August 2022	6,395
	<u>6,395</u>
<b>DEPRECIATION</b>	
At 1 September 2021	6,308
Charge for year	30
	<u>6,338</u>
At 31 August 2022	6,338
	<u>6,338</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	57
	<u>57</u>
At 31 August 2021	87
	<u>87</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	2,935	25
Other debtors	346	438
	<u>3,281</u>	<u>463</u>
	<u>3,281</u>	<u>463</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 August 2022**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	-	582
Accruals and deferred income	2,009	1,769
	<u>2,009</u>	<u>2,351</u>

**13. MOVEMENT IN FUNDS**

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	54,907	8,008	62,915
	<u>54,907</u>	<u>8,008</u>	<u>62,915</u>
<b>TOTAL FUNDS</b>	<u>54,907</u>	<u>8,008</u>	<u>62,915</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	88,089	(80,081)	8,008
	<u>88,089</u>	<u>(80,081)</u>	<u>8,008</u>
<b>TOTAL FUNDS</b>	<u>88,089</u>	<u>(80,081)</u>	<u>8,008</u>

**Comparatives for movement in funds**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	64,176	(9,269)	54,907
	<u>64,176</u>	<u>(9,269)</u>	<u>54,907</u>
<b>TOTAL FUNDS</b>	<u>64,176</u>	<u>(9,269)</u>	<u>54,907</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2022**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,741	(80,010)	(9,269)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,741</u>	<u>(80,010)</u>	<u>(9,269)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**15. INDEPENDENT EXAMINERS FEES**

The Independent Examiners fees for the period were £6,745.

**WOODFORD PRE SCHOOL PLAYGROUP**

England & Wales - Charity number 1099791

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 04705742 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1099791**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**  
**FOR**  
**WOODFORD PRE-SCHOOL PLAYGROUP**

**WOODFORD PRE-SCHOOL PLAYGROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parent to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the pre-school learning alliance.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

**Grants**

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds. This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

**Fundraising activities**

We have held a variety of fundraising events throughout the year.

**Covid-19**

Since the beginning of 2020, the Covid 19 pandemic has developed rapidly, with significant social and economic impact. We have taken a number of measures to monitor and ensure the health and safety of our employees, volunteers and end beneficiaries. At this stage the impact on our ability to continue with our charitable activities is not significant. We have adapted our fundraising activities to comply with government's policies and guidance.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2021**

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2021 would be six months of resources expended which equates to £40,000 (2020: £32,480).

The actual reserves as at 31 August 2021 after excluding fixed assets and restricted fund were £54,907 (2020: £64,176).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have decreased by £3,351 from £74,092 in 2020 to £70,741 and resources expended have increased by £15,043 from £64,967 in 2020 to £80,010. This has resulted in net expenditure of £9,269 for the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003. It is a company limited by guarantee and therefore has no share capital

**Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

**Organisational structure**

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

**Induction and training of new trustees**

New trustees are given a full induction by the Trustee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04705742 (England and Wales)

**Registered Charity number**

1099791

**Registered office**

Memorial Hall  
209 High Road  
London  
E18 2PA

**Trustees**

Miss K Grant Homemaker  
Ms T Bishop Foster Carer  
O Woodward Town Planner

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 May 2022 and signed on its behalf by:

Miss K Grant - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WOODFORD PRE-SCHOOL PLAYGROUP**

**Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan  
FCCA

31 May 2022

**WOODFORD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 August 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	45,919	53,278
<b>Charitable activities</b>			
Educational programmes, incentives and initiatives		24,762	19,973
Other trading activities	3	57	793
Investment income	4	3	48
<b>Total</b>		<u>70,741</u>	<u>74,092</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Educational programmes, incentives and initiatives		80,010	64,967
<b>NET INCOME/(EXPENDITURE)</b>		<u>(9,269)</u>	<u>9,125</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		64,176	55,051
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>54,907</u></u>	<u><u>64,176</u></u>

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**BALANCE SHEET**

**31 August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	87	134
<b>CURRENT ASSETS</b>			
Debtors	11	463	4,331
Cash at bank and in hand		56,708	61,481
		<u>57,171</u>	<u>65,812</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(2,351)	(1,770)
		<u>54,820</u>	<u>64,042</u>
<b>NET CURRENT ASSETS</b>			
		<u>54,907</u>	<u>64,176</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>54,907</u>	<u>64,176</u>
<b>NET ASSETS</b>		<u>54,907</u>	<u>64,176</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>54,907</u>	<u>64,176</u>
<b>TOTAL FUNDS</b>		<u>54,907</u>	<u>64,176</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2022 and were signed on its behalf by:

K Grant - Trustee

The notes form part of these financial statements

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 August 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going Concern**

The trustees, having made appropriate enquiries, consider that adequate resources exist for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2020.. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due. In arriving at the conclusion, the trustees have considered the potential implications of the effects of Covid 19 on the group. The figures for the period under consideration have not been impacted by Covid 19 and the trustees are confident that no adjustments are necessary to the carrying value of the assets held at the balance sheet date.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### **Allocation and apportionment of costs**

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on reducing balance

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2021**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

**Donated goods, facilities and services, including volunteers**

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

**Government Grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

(a) the entity will comply with the conditions attaching to them; and

(b) the grants will be received.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	550	-
Government grants	45,369	53,278
	<u>45,919</u>	<u>53,278</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2021**

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	57	470
Toddler group	-	323
	<u>57</u>	<u>793</u>

**4. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	3	48
	<u>3</u>	<u>48</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Educational programmes, incentives and initiatives	<u>73,563</u>	<u>6,447</u>	<u>80,010</u>

**6. SUPPORT COSTS**

	Governance costs £
Educational programmes, incentives and initiatives	<u>6,447</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>47</u>	<u>72</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2021**

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable	9	9
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 September 2020 and 31 August 2021	6,395
	<u>6,395</u>
<b>DEPRECIATION</b>	
At 1 September 2020	6,261
Charge for year	47
	<u>6,308</u>
At 31 August 2021	6,308
	<u>6,308</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	87
	<u>87</u>
At 31 August 2020	134
	<u>134</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	25	446
Other debtors	438	3,885
	<u>463</u>	<u>4,331</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	582	-
Accruals and deferred income	1,769	1,770
	<u>2,351</u>	<u>1,770</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2021**

**13. MOVEMENT IN FUNDS**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	64,176	(9,269)	54,907
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>64,176</u>	<u>(9,269)</u>	<u>54,907</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,741	(80,010)	(9,269)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,741</u>	<u>(80,010)</u>	<u>(9,269)</u>

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	55,051	9,125	64,176
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>55,051</u>	<u>9,125</u>	<u>64,176</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,092	(64,967)	9,125
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>74,092</u>	<u>(64,967)</u>	<u>9,125</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2021**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

**WOODFORD PRE SCHOOL PLAYGROUP**

England & Wales - Charity number 1099791

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 04705742 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1099791**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**  
**FOR**  
**WOODFORD PRE-SCHOOL PLAYGROUP**

**WOODFORD PRE-SCHOOL PLAYGROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 12

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the charity is to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by;

- Offering appropriate play, education and care facilities and training courses, together with the right of the parents to take responsibility for and become involved in the activities of such groups, ensuring that they offer opportunities for all children whatever their race, culture, religion, means or ability.

- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

- Instigating and adhering to and furthering the aims and objectives of the Pre-school learning alliance.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the 'Objectives and Activities' section of this report.

**Grantmaking**

Children over the age of three are funded by government grants. Fees are charged for children under three and are reviewed by the directors on a regular basis. Fees are kept to a minimum whilst ensuring that quality childcare is provided.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charity provides pre-school education for two and a half to five year olds. The playgroup leader along with assistants work in the setting and the management is done by a voluntary committee of parents.

We operate a daily parent rota to help involve parents with their child's early education, also enabling provision of help with the session in order to keep costs to a minimum. We also hold a successful weekly baby and toddler group which is viewed as a 'social lifeline' for many parents/carers.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our committee meetings.

We serve the local community and have a fully inclusive policy with children attending from a range of social, economic and ethnic backgrounds.

This helps to strengthen community ties. Our work enables families to learn together and prepares children to start school life. Children benefit socially, personally and academically from attending the pre-school.

It benefits parents and carers by offering an affordable alternative to private childcare and nurseries and creates links and goodwill in the community.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2020**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

We have held a variety of fundraising events throughout the year.

**Covid-19**

Since the beginning of 2020, the Covid 19 pandemic has developed rapidly, with significant social and economic impact. We have taken a number of measures to monitor and ensure the health and safety of our employees, volunteers and end beneficiaries. At this stage the impact on our ability to continue with our charitable activities is not significant. We have adapted our fundraising activities to comply with government's policies and guidance.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have established the level of free reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gap between spending on activities and receiving resources through voluntary donations. The trustees consider that the ideal level of reserves as at 31 August 2020 would be six months of resources expended which equates to £32,480 (2019: £37,670).

The actual reserves as at 31 August 2020 after excluding fixed assets and restricted fund were £64,176 (2019: £55,051).

The trustees review the level of reserves regularly in order to ensure that there are sufficient reserves to provide to financial stability and flexibility.

Incoming resources have decreased by £5,436 from £79,528 in 2019 to £74,092 and resources expended have decreased by £10,371 from £75,338 in 2019 to £64,967. This has resulted in net income of £9,125 for the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is operated under the rules of its Memorandum and Articles of Association dated 20th March 2003  
It is a company limited by guarantee and therefore has no share capital

**Recruitment and appointment of new trustees**

New Trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of Woodford pre-school Playgroup.

**Organisational structure**

Trustees meet formally at least four times per annum to manage the affairs of the charity and to receive updates on the charity's financial affairs.

**Induction and training of new trustees**

New trustees are appointed due to their interest in the work of the charity and their recognised experience in specific fields which will further support the work of Woodford Pre-school Playgroup. New trustees are given a full induction by the Trustee. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04705742 (England and Wales)

**Registered Charity number**

1099791

**WOODFORD PRE-SCHOOL PLAYGROU (REGISTERED NUMBER: 04705742)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2020**

**Registered office**

Memorial Hall  
209 High Road  
London  
E18 2PA

**Trustees**

Ms S Farnworth Charity Project Manager (resigned 20.1.20)  
Mrs S Ananyan Retail (resigned 20.1.20)  
Miss K Grant Homemaker  
Ms T Bishop Foster Carer (appointed 20.1.20)  
O Woodwards Town Planner (appointed 20.1.20)

**Company Secretary**

Ms V Brock

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 May 2021 and signed on its behalf by:

Miss K Grant - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WOODFORD PRE-SCHOOL PLAYGROUP**

**Independent examiner's report to the trustees of Woodford Pre-school Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr Thurairatnam Sudarshan  
FCCA

24 May 2021

**WOODFORD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 August 2020**

		2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	53,278	36,994
<b>Charitable activities</b>			
Educational programmes, incentives and initiatives		19,973	41,380
Other trading activities	3	793	1,088
Investment income	4	48	66
<b>Total</b>		<u>74,092</u>	<u>79,528</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Educational programmes, incentives and initiatives		64,967	75,338
<b>NET INCOME</b>		<u>9,125</u>	<u>4,190</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>55,051</u>	<u>50,861</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>64,176</u></u>	<u><u>55,051</u></u>

The notes form part of these financial statements

**WOODFORD PRE-SCHOOL PLAYGROUP (REGISTERED NUMBER: 04705742)**

**BALANCE SHEET**

**31 August 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	134	206
<b>CURRENT ASSETS</b>			
Debtors	11	4,331	2,040
Cash at bank and in hand		61,481	55,635
		<u>65,812</u>	<u>57,675</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(1,770)	(2,830)
		<u>64,042</u>	<u>54,845</u>
<b>NET CURRENT ASSETS</b>			
		<u>64,176</u>	<u>55,051</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>64,176</u>	<u>55,051</u>
<b>NET ASSETS</b>		<u>64,176</u>	<u>55,051</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>64,176</u>	<u>55,051</u>
<b>TOTAL FUNDS</b>		<u>64,176</u>	<u>55,051</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2021 and were signed on its behalf by:

K Grant - Trustee

The notes form part of these financial statements

## **WOODFORD PRE-SCHOOL PLAYGROUP**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 August 2020**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going Concern**

The trustees, having made appropriate enquiries, consider that adequate resources exist for the charity to continue in operational existence for the foreseeable future and that, therefore, it is appropriate to adopt going concern basis in preparing the financial statements as at and for the period ended 31 August 2020. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet the liabilities as they fall due. In arriving at the conclusion, the trustees have considered the potential implications of the effects of Covid 19 on the group. The figures for the period under consideration have not been impacted by Covid 19 and the trustees are confident that no adjustments are necessary to the carrying value of the assets held at the balance sheet date.

##### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to be present value of the future cash receipt where such discounting is material.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

##### **Allocation and apportionment of costs**

Overhead and support costs relating to charitable activities have been apportioned based on staff time.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on reducing balance

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2020**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits.

**Donated goods, facilities and services, including volunteers**

Donated goods, facilities and services, including volunteers are included at the value to the charity where this can be quantified.

The contribution of the general volunteers has not been included in the accounts as they were not significant and it was impractical for their contribution to be measured reliably for accounting purposes.

**Creditors and provision**

Creditors and provision are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provision are recognised at the moment the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payments where such discounting is material.

**Government Grants**

Government grants, including non-monetary grants shall not be recognised until there is reasonable assurance that:

(a) the entity will comply with the conditions attaching to them; and

(b) the grants will be received.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Government grants	53,278	36,994

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2020**

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Fundraising events	470	1,088
Toddler group	323	-
	<u>793</u>	<u>1,088</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	48	66
	<u>48</u>	<u>66</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Educational programmes, incentives and initiatives	<u>58,555</u>	<u>6,412</u>	<u>64,967</u>

**6. SUPPORT COSTS**

	Governance costs £
Educational programmes, incentives and initiatives	<u>6,412</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>72</u>	<u>114</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2020**

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2020	2019
Charitable	9	9
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 September 2019 and 31 August 2020	6,395
<b>DEPRECIATION</b>	
At 1 September 2019	6,189
Charge for year	72
At 31 August 2020	6,261
<b>NET BOOK VALUE</b>	
At 31 August 2020	134
At 31 August 2019	206

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	446	90
Other debtors	3,885	1,950
	<u>4,331</u>	<u>2,040</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade creditors	-	7
Social security and other taxes	-	45
Other creditors	-	1,007
Accruals and deferred income	1,770	1,771
	<u>1,770</u>	<u>2,830</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2020**

**13. MOVEMENT IN FUNDS**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	55,051	9,125	64,176
<b>TOTAL FUNDS</b>	<u>55,051</u>	<u>9,125</u>	<u>64,176</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,092	(64,967)	9,125
<b>TOTAL FUNDS</b>	<u>74,092</u>	<u>(64,967)</u>	<u>9,125</u>

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	50,861	4,190	55,051
<b>TOTAL FUNDS</b>	<u>50,861</u>	<u>4,190</u>	<u>55,051</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,528	(75,338)	4,190
<b>TOTAL FUNDS</b>	<u>79,528</u>	<u>(75,338)</u>	<u>4,190</u>

**WOODFORD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 August 2020**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2020.