

**ALTON COMMUNITY PLAYSCHOOL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

Company registered number 05097495

Charity Number 1106438

**ALTON COMMUNITY PLAYSCHOOL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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## **ALTON COMMUNITY PLAYSCHOOL**

YEAR ENDED 31 MARCH 2025

### **Reference and Administrative Information**

Incorporated in England and Wales on 7 April 2004

Number	Charity	1106438
	Company	05097495

#### **Directors and Trustees**

C Motoca  
M Henderson Reilly  
A Pozzi  
R Giovanetti  
N Kashtelyan  
A Simpey  
H-M Bond

#### **Registered Office**

Fontley Way  
London  
SW15 4LY

#### **Bankers**

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

#### **Independent Examiner**

R Dean FCA  
123 Aveling Close  
Purley  
Surrey  
CR8 4DY

**ALTON COMMUNITY PLAYSCHOOL  
TRUSTEES REPORT  
for the year ended 31 March 2025**

The Management Committee presents its report and financial statements for the year ended 31 March 2025.

Alton Community Playschool was established in 1985. Alton functions as an independent entity.

**Legal Status**

Alton Community Playschool is an educational charity, and a company limited by guarantee, incorporated on 7 April 2004. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed by its Articles of Association. If the company is closed, members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Directors**

The Management Committee are also charity trustees for the purposes of charity law. People interested in becoming members are nominated and seconded at the Annual General Meeting, after which a membership ballot is presented.

Most new Directors are familiar with the work of the charity. However, new trustees are encouraged to attend an induction session to familiarize themselves with the role of the Management Committee. The Chair of the Management Committee and the Nominated Person jointly lead these. The sessions cover the obligations of Management Committee members, the content of the Memorandum and Articles of Association and the Strategic Plan of the Association.

Management Committee members can receive training on employment and safeguarding issues, such as Disciplinary and grievance Procedures, Managing Absence, Leadership training, and financial management.

New Trustees and Management Committee members have been added to the Companies House; they are as follows: C. Motoca, M. Henderson Reilly, A. Pozzi, R. Giovanetti, N. Kashtelyan, A. Simpey and H.-M. Bond.

**Risk Policy**

Internal risks are minimized by implementing procedures for authorizing all transactions and projects and ensuring consistent delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the charity's needs.

**Organizational Structure**

Alton Community Playschool has a Management Committee in place, and day-to-day responsibility for providing services rests with the Nominated Person.

The managers are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. They are also responsible for the supervision and line management of the respective childcare teams in the classrooms. One director is the named person with Ofsted.

**ALTON COMMUNITY PLAYSCHOOL  
TRUSTEES REPORT (continued)  
for the year ended 31 March 2025**

**Related Parties**

Insofar as it is complementary to the charity's objects, it is guided by local and national policy. At a national level, the charity is steered by the 'Early Years Foundation Stage' curriculum and the Curiosity Approach Pedagogy.

**Objectives of the Association**

The primary aims of the association, as defined in its Memorandum and Articles of Association, are "to provide the necessary facilities for the daily care, recreation and education of children up to and including the age of five years primarily from and in the London Borough of Wandsworth, to advance the education and training for persons in the provisions of such care, education and recreation facilities."

**Financial Controls**

ACP operates full internal financial controls following the guidelines outlined by the Charity Commissioners in March 1996 in their publication "Internal Financial Controls for Charities" (Publication CC8)

**Investment Powers and Restrictions**

ACP has no special investment powers, and no restrictions apply except those contained within the Trustee Investment Act 1961.

**Activities and Achievements**

Alton Community Playschool believes that its overall objectives were achieved during the year. Due to the ongoing financial crisis, fundraising remains difficult. Yet we have developed a page on JustGiving, run by the committee of directors and trustees. In this way, we aim to raise additional funds to achieve the appropriate level of funding to reduce the deficit. Much of the deficit that we hold is due to an increased number of children with Special Educational Needs and Disabilities who need an enhanced ratio. Therefore, the number of staff we employ remains higher, as the safety and well-being of the children are paramount in our setting. As an immediate measure to further reduce the deficit, the Nominated Person has received appropriate training to support and apply for additional funding for children with special needs, securing the financing for them without the need to employ another professional. As part of the Curiosity Approach Pedagogy, we use natural resources to help children become more independent and use their imagination rather than toys meant for one purpose (e.g., a toilet roll could be many things rather than a plastic car toy). As part of the Curiosity Approach project, we also have books for all children to borrow. We are part of two projects, Space to Flourish and the One Project, and have paid for our staff members to attend. The nursery's Inclusion for All project continues to be very popular, offering a child-centred approach to working within integrated services alongside professionals such as speech and language therapists, occupational therapists, yoga teachers, PE teachers, and educational psychologists. Parents feel very supported, and the children with Special Educational Needs are making significant progress, which their families and other professionals in the community and the Borough highly regard. With increased business rates, we continue to carry a financial burden.

From a risk assessment perspective, we must ensure that anyone visiting our premises is safe and that the building and the resources within it are maintained to a high standard. This will continue to be at the heart of our practice.

**ALTON COMMUNITY PLAYSCHOOL  
TRUSTEES REPORT  
for the year ended 31 March 2025**

The playschool continues to maintain a high attendance rate among children. This sustained demand reflects our ongoing engagement with the local community and the high-quality services and provision we deliver. Since introducing Open Days during the summer and strengthening our partnerships with community organisations, we have been better able to identify children who may require additional health support and to guide families on how to access appropriate services. This collaborative approach has also enabled us to promote the importance of good oral hygiene (a part of our curriculum) among young children. We have received donations to support both the setting and parents in addressing ongoing challenges in their daily health and well-being.

Sessional Care

The Centre continues to offer sessional care alongside other sessions parents may require when working or studying. The sessional sessions are still very popular amongst the other sessions.

Fifteen-Hour Care and Education

Alton Community Playschool offers fifteen hours of funded early education each week in line with Wandsworth provision for all 3- and 4-year-olds, as well as fifteen hours each week for eligible disadvantaged two-year-olds and for two-year-olds of working parents who meet Wandsworth and HMRC criteria. These sessions remain very popular, with most parents opting for five three-hour sessions per week during term time.

Funding for children aged 2 to 4 increased in September 2024, providing additional financial support to the setting. As a result, and in line with a decision made at the last AGM, we have prioritised increasing the number of two-year-old places from September 2024 onwards to help significantly reduce the existing deficit.

Thirty-hour Care and Education

Since September 2017, ACP has offered 30 hours of care to children aged 3 to 4 whose parents are eligible.

Staff Training

The playschool has continued to make full use of the training opportunities offered by Wandsworth Early Years and the Nursery Inclusion for All Project. Staff have undertaken a wide range of professional development, including Safeguarding, First Aid, Early Talk Boost, Risk Assessment, Dingley's Promise (supporting children with special educational needs), Curiosity Approach Pedagogy, Effective Communication for Staff, and the One Programme, which focuses on developing early and emerging mathematics skills. In addition, staff completed the Space to Flourish training, which supports understanding of the importance of children's creativity and how to enhance it further within the setting.

**ALTON COMMUNITY PLAYSCHOOL  
TRUSTEES REPORT (continued)  
for the year ended 31 March 2025**

Fund Raising

Due to the financial crisis, fundraising activities have been a challenge this year.

EYPP (Early Years Pupil Premium)

Funding from EYPP will enable the playschool to purchase special equipment to support individual children.

Deprivation Supplement

Some children may be eligible for a deprivation supplement calculated using the Income Deprivation Affecting Children Index (IDACI) rating for the child's postcode. The provider should use the funding to help support children from socially deprived backgrounds. This funding will increase significantly from April 2025, supporting the development of each child through more funding for the setting.

SEN Inclusion Fund

It was introduced in 2018 for children aged 3 to 4 years old and in 2019 for children aged two years old. The children who qualify will have access to extra support, such as resources or special classes, including yoga or physical education. This has been remarkably successful so far, enabling us to support children with special educational needs appropriately.

NIPA (Nursery Inclusion Project for All)

It was introduced in 2019 and benefits each academic year five children with Special Educational Needs 3 and 4 years old and their parents with specific resources, activities, and classes. This was a success.

OFSTED Inspection

Last OFSTED 1<sup>st</sup> of November 2023.

GOOD rating overall.

**Future Plans**

The future plans are as follows:

- To continue promoting the free 15-hour and 30-hour funded entitlements for eligible 2-, 3- and 4-year-old children.
- To continue improving the garden, which now aligns with the seven areas of learning
- To use the grant received from the Local Authority that the Nominated Person, with the support of the Leadership Team, has successfully secured to support the planned expansion of the nursery and ensure more children can attend in the future.
- To increase the number of places available for children aged 18 months to 2 years, in response to the significant increase in funding for this age group.
- To secure additional funding and continue fundraising by regularly applying for grants that support children with special educational needs.

Signed on behalf of the Management Committee

C Motoca

Date:

11.12.2025

## **ALTON COMMUNITY PLAYSCHOOL**

### **Independent examiner's report to the trustees of Alton Community Playschool**

I report to the charity's trustees on my examination of the accounts of Alton Community Playschool (the Trust) for the year ended 31<sup>st</sup> March 2025.

#### **Responsibilities and basis of report**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act) and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- (1) the accounting records were not kept in accordance with section 386 of the 2006 Act; or
- (2) the accounts did not accord with these records; or
- (3) the accounts did 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 had not been prepared in accordance with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities.

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.

Name R Dean FCA

Signed



Date 12 December 2025

Address

123 Aveling Close

Purley

Surrey

CR8 4DY



ALTON COMMUNITY PLAYSCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES ( INCLUDING SUMMARY INCOME  
AND EXPENDITURE ACCOUNT )  
for the year ended 31 March 2025

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
<b>Income</b>				
Fund raising	0	0	0	845
Charitable activities	359,515	31,571	391,086	336,269
<b>Total</b>	<b>359,515</b>	<b>31,571</b>	<b>391,086</b>	<b>337,114</b>
<b>Expenditure</b>				
Charitable activities	355,320	44,535	399,855	383,634
	<b>355,320</b>	<b>44,535</b>	<b>399,855</b>	<b>383,634</b>
Net loss the year	4,195	(12,964)	(8,769)	(46,520)
Total funds brought forward	(53,292)	14,706	(38,586)	7,934
Total funds carried forward	<b>£(49,097)</b>	<b>£1,742</b>	<b>£ (47,355)</b>	<b>£(38,586)</b>

ALTON COMMUNITY PLAYSCHOOL  
BALANCE SHEET  
for the year ended 31 March 2025

Company Number 05097495  
Charity Number 1106438

	Note	Unrestricted funds	Restricted funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	6	12,331	3,533	15,864	26,139
Total fixed assets		12,331	3,533	15,864	26,139
<b>Current Assets</b>					
Cash at Bank and in hand	7	13,789	(1,609)	12,180	5,497
Prepayments		833		833	-
		14,622	(1,609)	13,013	5,497
<b>Current Liabilities</b>					
Creditors: amounts falling within one year	8	(36,461)		(36,461)	(23,468)
Net current asset/(liabilities)		(21,839)	(1,609)	(23,448)	(17,971)
<b>LESS Long Term Liabilities</b>	9	(39,589)		(39,589)	(46,754)
Total Assets less Liabilities		£(49,097)	£1,924	£(47,173)	£(38,586)
<b>Funds of the Charity</b>					
Restricted funds - Education Funds			1,924	1,924	14,706
Unrestricted funds		(49,097)		(49,097)	(53,292)
		£(49,097)	£1,924	£(47,173)	£(38,586)

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one of trustee/director on behalf of all trustees/directors  
Signature of director authenticating accounts being sent to Companies House

Signed

Name

Date

CRISTINA MOTOCA

11.12.2025

## ALTON COMMUNITY PLAYSCHOOL

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

#### **1.Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements

#### **Statement of Compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Report Standard applicable in the UK and Republic of Ireland (FRS102). They also comply with the Companies Act and Charities Act 2011.

#### **Basis of Preparation**

The playschool meets the definition of a public entity under FRS102.

#### **Going Concern.**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income resources and resources expended**

All income is recognised once the charity has entitlement to the income.

All expenditure is recognised once there is a legal or constructive obligation to that expenditure.

#### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis cost with the use of resources.

#### **Governance Costs**

These include costs attributable to the charity's compliance with constitutional and statutory requirements including Independent Examiner's fees and accountancy services.

#### **Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation.

Equipment costing over £500 is capitalised and depreciation is charged at rates estimated to write off the cost of the assets over their estimated lives on a reducing balance basis of 25% per annum Computer equipment. Depreciation is charged at the rate of 25% of cost per annum.

Sensory Room. Depreciation is charged at the rate of 25% of cost per annum.

Building Costs relate to Fire and Safety Regulations. Depreciation is charged at the rate of 25% of cost per annum.

ALTON COMMUNITY PLAYSCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025

	2025	2024
	£	£
2 Governance costs		
Independent examiner's fee	460	460
Accountancy services	540	540
	<u>£1,000</u>	<u>£1,000</u>

	2025	2024
	£	£
3 Staff costs		
Salaries and wages	276,593	280,690
Social Security costs	9,855	12,487
Pension costs	4,400	4,961
	<u>£290,848</u>	<u>£298,138</u>

The staff costs include £ 34,428 which relates to restricted funds ( 2023 £42,930 )

	2025	2024
	19	18
Average head count in year		

No employee received emoluments of more than £60,000 during the year (2024:NIL)

4 Trustees/Directors remuneration

1 Member of staff who is a trustee and director received remuneration for her employment.

No remuneration was paid for her role as a trustee.

C Motoca remuneration £ 41,400 ( 2024 £ 40,000 )

5 Pension Scheme

The charity operates a defined contribution pension scheme. The pension charge for the year represents contributions payable by the charity to the scheme and amounted to £ 4,400 ( 2024 £ 4,961)

ALTON COMMUNITY PLAYSCHOOL  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2025

6 Fixed Assets	Building	Sensory Room	Equipment	Computer Equipment	Total
	£	£	£	£	£
Cost					
Balance at 1 April 2024	19,015	13,147	50,509	584	83,255
Additions			514		514
Balance at 31 March 2025	<u>£19,015</u>	<u>£13,147</u>	<u>£51,023</u>	<u>£584</u>	<u>£83,769</u>
Depreciation					
Balance at 1 April 2024	9,508	6,574	40,596	438	57,116
Charge for the year	4,753	3,285	2,606	145	10,789
Balance at 31 March 2025	<u>£14,261</u>	<u>£9,859</u>	<u>£43,202</u>	<u>£583</u>	<u>£67,905</u>
Net Book Value					
Balance at 31 March 2025	<u>£4,754</u>	<u>£3,288</u>	<u>£7,821</u>	<u>£1</u>	<u>£15,864</u>
Balance at 31 March 2024	<u>£9,507</u>	<u>£6,573</u>	<u>£9,913</u>	<u>£146</u>	<u>£26,139</u>

**ALTON COMMUNITY PLAYSCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2025

	2025	2025	2025	2024
7 Cash at bank and in hand				
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Cash at bank	13,789	£(1,609)	£12,180	5,497

8 Creditors :

Amounts falling due within one year

	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Accruals	26,400		26,400	1,780
Taxation and social security	10,061		10,061	21,688
	<u>£36,461</u>	<u>0</u>	<u>£36,461</u>	<u>£23,468</u>

9 Long Term Liabilities:

Loans	<u>£39,589</u>	<u>£39,589</u>	<u>£46,754</u>
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The above amount consists of two loans personally guaranteed by a director.