

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Rosemary Gardens Playgroup

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for the Year Ended 31 March 2025

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Rosemary Gardens Playgroup

Company Information
for the Year Ended 31 March 2025

DIRECTORS:

MS T Boller
MS C White
R Whitmore

SECRETARY:

L Warren

REGISTERED OFFICE:

Playgroup House
Rosemary Gardens
Southgate Road
London
N1 3JR

COMPANY REGISTERED NUMBER: 06076516 (England and Wales)

CHARITY REGISTERED NUMBER: 1123011 (England and Wales)

ACCOUNTANTS:

Sysum Howard Duggan Accountants Ltd
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Report of the Directors/Trustees
for the Year Ended 31 March 2025

The directors present their report with the financial statements of the company for the year ended 31 March 2025.

DIRECTORS/TRUSTEES

The directors shown below have held office during the whole of the period from 1 April 2024 to the date of this report.

MS T Boller
MS C White
R Whitmore

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

ON BEHALF OF THE BOARD :

MS C White –
Director/Trustee
17 September 2025

A handwritten signature in black ink, appearing to be 'C White', with a horizontal line extending to the right.

Income Statement
for the Year Ended 31 March 2025

	Notes	<u>31.3.25</u> £	<u>31.3.24</u> £
TURNOVER		108,233	108,632
Cost of sales		<u>4,179</u>	<u>2,895</u>
GROSS SURPLUS		104,054	105,737
Administrative expenses		<u>86,275</u>	<u>91,698</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		17,779	14,039
Tax on surplus		<u>(64)</u>	<u>(275)</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>17,843</u>	<u>14,314</u>

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25		31.3.24	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		4,757		5,096
CURRENT ASSETS					
Debtors	6		3,077		10,210
Cash at bank			<u>101,633</u>		<u>87,456</u>
			104,710		97,666
CREDITORS					
Amounts falling due within one year	7		<u>5,938</u>		<u>17,012</u>
NET CURRENT ASSETS			<u>98,772</u>		<u>80,654</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			103,529		85,750
PROVISIONS FOR LIABILITIES			<u>904</u>		<u>968</u>
NET ASSETS			<u>102,625</u>		<u>84,782</u>
RESERVES					
Income and expenditure account			<u>102,625</u>		<u>84,782</u>
			<u>102,625</u>		<u>84,782</u>

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

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

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the 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 company.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Directors and authorised for issue on 17 September 2025 and were signed on its behalf by:

MS C White - Director

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The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2023 - Nil) .

4. OPERATING SURPLUS

The operating surplus after Charging:

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Depreciation - owned assets	<u>1,189</u>	<u>1,448</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2024	11,208
Additions	850
At 31 March 2025	<u>12,058</u>
DEPRECIATION	
At 1 April 2024	6,112
Charge for year	<u>1,189</u>
At 31 March 2025	<u>7,301</u>
NET BOOK VALUE	
At 31 March 2025	<u>4,757</u>
At 31 March 2024	<u>5,096</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Trade debtors	350	
Other debtors	<u>2,727</u>	<u>10,210</u>
	<u>3,077</u>	<u>10,210</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Taxation and Social Security	516	49
Other creditors	<u>5,422</u>	<u>16,963</u>
	<u>5,938</u>	<u>17,012</u>

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of
Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.
Wages were overpaid in the year, the cost of this has been accrued (£4,222.41) and a bonus payment will go through payroll in the next financial year.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Signed

Neil Sysum / Sysum Howard Duggan Accountants Limited

Dated:

23.9.25

Sysum Howard Duggan Accountants Ltd
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2025

	31.3.25		31.3.24	
	£	£	£	£
Turnover				
NEG	28,699		64,356	
2 Yr Old	34,539		27,439	
Early Years Funding	41,380		12,457	
Fees	<u>3,615</u>		<u>4,380</u>	
		108,233		108,632
Cost of sales				
Purchases	<u>4,179</u>		<u>2,895</u>	
GROSS SURPLUS		104,054		105,737
Expenditure				
Rates	600		600	
Insurance	561		518	
Repairs to Property	-		413	
Wages	71,549		78,783	
Social Security	389		1,882	
Pension	1,061		875	
Hire of Plant & Machinery	-		850	
Courses & Training	360		650	
Telephone	1,169		1,302	
Post & Stationery	235		229	
Advertising	110		-	
Licenses	50		96	
Professional Fees	1,000		335	
Repairs & Renewals	1,754		239	
Equipment	3,033		615	
Household, Cleaning & PPE	801		550	
Food Purchases	-		88	
Computer & Software	258		-	
Sundry Expenses	(1)		(2)	
Accountancy	1,907		1,781	
Legal Fees	70		94	
Depreciation of Tangible Fixed Assets				
Fixtures & Fittings	1,189		1,274	
Computer Equipment	-		173	
Entertainment	<u>61</u>		<u>168</u>	
		<u>86,156</u>		<u>91,513</u>
		17,898		14,224
Finance Costs				
Bank Charges		119		185
NET SURPLUS		<u>17,779</u>		<u>14,039</u>

This page does not form part of the statutory financial statements

Rosemary Gardens Playgroup

Trustees' Annual Report for the year ended 31 March 2025

The Board presents its Trustees' Report and audited financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Charity Name: Rosemary Gardens Playgroup

Charity registration number: 1123011

Company registration number: 06076516

OFSTED UNR: EY365176

Registered Office and operational address:

Rosemary Gardens
Southgate Road
London – N1 3JR

Trustees/Directors

Management committee members are Directors of the Company for the purposes of the Companies Act 2011 and Trustees for the purposes of the Charities Act 2011.

The following served as Directors during the year:

Tyler Bowler

Carrie White

Rachel Christine Whitmore

Secretary

Linda Warren

Playgroup Manager

Linda Warren

Independent Examiner

Sysum Howard Duggan Accountants Ltd

Unit 14 Elgar Business Centre

Moseley Road

Hallow, Worcester

Worcestershire, WR2 6NJ

Bankers — Nat West Bank, Upper Street, Islington, London, N1 0PQ

Rosemary Gardens Playgroup Trustees Annual Report Period Ending 31 March 2025

Introduction

Rosemary Gardens Playgroup (The Playgroup) is set in a community park in an inner-city area in close proximity to a large housing estate on the borders of Islington and Hackney.

The Playgroup is open for 38 weeks a year from Monday to Friday during term time. Our opening hours are 8.30 am to 3.30 pm to accommodate parents who have other children at school.

The Playgroup provides funded early education places for children 2-4 years old. The Playgroup has 24 places for 2-4-year-olds, of which 4 are for 2-year-olds (8 part-time equivalents). The Playgroup has children from different social classes and multicultural backgrounds.

All staff at the Playgroup hold an appropriate early years qualification, either level 2 or 3, and the manager has an early years degree.

All staff are engaged in continuous professional training and provide child-centred learning support and work within the framework and standards of the Early Years Foundation Stage.

A good partnership with parents and other professionals helps involve parents in their child/ren's learning. The Playgroup can also access the relevant support to provide good learning and care to the children.

The Playgroup is well-equipped to accommodate the diverse needs of children of different ages. There are different resources for the 2-year-olds, such as quiet areas, learning resources etc.

The Playgroup maintains good relationships and partnerships with parents, which continues to be one of the main strengths of the Playgroup. Before a child is enrolled, parents will visit to look at the setting, fill out an agreement form, and on the first day the child attends, the parent is required to stay for an hour, gradually increasing the time over the course of a week.

Parents are encouraged to give feedback at regular reviews and in the comments book, which the Playgroup would use to improve childcare service.

The Playgroup has a Team Around the Child (TAC) system set up, and the TAC meetings take place every six weeks to review the child's learning and development plan. The TAC involves multi-professionals and parents/grandparents/carers working together to deliver an integrated package of support to meet the needs of children and families, as identified during the assessment process.

Achievements/Visits/Outings

The Playgroup occupancy for the reporting period is shown in the table below.

Term - Dates	2-year-olds	3-4-year-olds	SEN Children
April-August 2024 (Summer)	14	16	2
September – December 2024 (Autumn)	9	6	3
January 2025 to March 2025 (Spring)	9	6	3

During the reporting period, children's outings included:

Culpeper Community Garden – this is one of the most valued green public spaces in Islington. It is an environmental community project where children enjoy nature, the environment and learn about the inhabitants of the gardens. This is where people from all walks of life come together to appreciate the garden and its environment. A great local place for children to learn about nature and the environment. It is also an excellent place for children to enjoy a picnic and discuss the garden's plants and the animals that inhabit it.

Local Fire Station – This trip was an enjoyable experience for children, combining a fun day with learning about safety, avoiding hazards, and what to do in case of a fire. Children enjoy sitting in the front of the Fire Brigade vehicle and learn about its operations and controls. They all sat silently to listen to the fireperson explaining and telling them about fire hazards and the damage they can cause to humans. What children should do if they see a fire and how to make an emergency call.

Visit to City Farm – This was a great trip during the summer, when the weather was hot and ideal for children to enjoy outdoor life. Children enjoyed feeding the farm animals and learning about their lives. Children also learn to recognise farm animals and the noise they make. This helps to develop their knowledge of animals. They also enjoyed doing sketches and drawing following the farm visit.

Legoland – This was a family trip for children and their parents/carers to attend. All enjoyed this one-day trip to Legoland, and it was an excellent opportunity for parents/carers to come together and talk about the Playgroup activities and how they can support the Playgroup. A great social cohesion event where all parents enjoyed eating together, engaging in friendly conversations, and learning about other cultures. Children enjoyed taking rides with their parents and discussing the events and trips at the Playgroup.

Walk around the park area – under the supervision of staff. Children study nature and how the Spring season starts afresh, bringing growth to new plants, providing a new foundation for biodiversity and how people enjoy these throughout the year. Children picked up small cut-down tree parts, which they used to make hammers and tacks, and made window frames and doors to build what they called a fairy house. This was displayed in the Playgroup for parents to see.

Trip to the local canal - It was for children to study the wildlife, including the fish. The children looked at how the water birds live and look after their chicks. What types of fish and amphibian habitat are in the canal? What is the difference between frogs and toads, and how do they differ? Children looked at boats that travelled using the canal and how some lived in canal boats as their homes. After the canal visit, the children bought recycled cardboard from home and made boats from cardboard; all enjoyed the boat-making activities.

Sports Activities – This month, one day was allocated to use the football pitch only for the Playgroup. We used this for our sports day. All parents got involved and took part in the activities. **Splash Day** – A splash day in the Garden's fountain was organised for children to enjoy and cool down on one of the hot summer days. This was a fun day for the children. Children also enjoyed having a healthy snack for a picnic.

Visit the local sports centre - visit our local Britania Soft Play area. All parents accompanied their children. We were fortunate to have one of the child's parents working at Britania, who made the area available for our playgroup to use solely on the day. It was an excellent, leisurely and playful day for parents and children. It was also a good opportunity for parents to get to know each other and discuss our playgroup activities and how we could improve them.

Halloween – This is for all children to dress up and have fun on Halloween day. Children came with their different make-up and clothing and told other children why they chose to have the make-up and the type of clothing they wore on the day.

Visit by the local Police Officers. They talked about strangers, the danger of talking to them, how to protect themselves, and what to do if they get lost. They also discussed taking precautions when they are online. If they find anything suspicious, they must tell their parents or the teachers at the Playgroup.

Following the police officers' visit, the Playgroup set up a miniature model police station. Some children played the role of a police officer, while others played the role of visiting the police seeking help or advice. We also put lights on our outdoor cars and incorporated the golden rules.

Local Dentist Visit – A visit to the local dentist was organised for children to learn about dental hygiene and how to avoid eating to keep healthy teeth. They were shown how the dentist uses the patient chair and how treatments are carried out, as well as the surgical items used by the dentist. Many children asked questions about the work of a dentist and how treatments are carried out.

Special Educational Needs Coordinator (SENCO)

Lesley Brown is the designated SENCO for the Playgroup. She regularly contacts the local authority's Early Years SENCO person and attends training and other relevant forum meetings. She will then share the good practices and knowledge learned with other Staff of the Playgroup.

As a SENCO, Lesley Brown also liaises closely with parents and professionals when identifying children's needs and planning for intervention and support for a special educational needs child attending the Playgroup.

Staff Training and Development

All staff completed the following training during the year:

- First Aid
- Refresher - Assess, Plan, Do, Review Training
- Food hygiene

In addition, the following staff completed the training shown below:

- ADHD Awareness - Lesley and Cathie
- SENCO Induction - Tina
- Looking for signs of domestic abuse - Linda and Tina

The Playgroup will continue updating staff safeguarding, Senco and Health and Wellbeing refresher courses.

The Playgroup manager will continue to attend PVI meetings and other events, as well as training that would help to improve the Playgroup's services. Any learnings learned will be shared with other staff to help with their CPD.

The Playgroup are committed to investing in staff training and development. Staff will attend relevant courses that the Islington council offers to the Early Years sector.

The Playgroup considers staff training as one of its top priorities to maintain a high standard of childcare. The most recent OFSTED inspection report quoted, *"The manager is reflective. She regularly asks for parent feedback and uses this to enhance what the setting is offering. The*

The Playgroup remains a well-known part of the community. It networks with all the local schools and pre-schools. The Playgroup make the transition easy by visiting the schools with the children, meeting with other preschool and early years providers at forums, and exchanging good practices and new ideas to help improve the learning and development of the children the Playgroup serves. The Playgroup aims to create a sensory area for children with complex needs; however, this initiative is contingent upon the success of its fundraising efforts. Our aim is also to give the interior area a fresh coat of paint and makeovers, changing to more earthy colours to bring the outside in.

The playgroup has consistently been a valuable asset to the community. We are surrounded by private groups that serve the needs of high-paying workers. We keep our prices low and affordable for all families, and we will continue to offer only the free places most families need in our catchment area.

Future Plan

The recent OFSTED report stated, *"Partnership with parents is good. Parents speak highly of the caring nature of staff. Communication with parents is good. Parents understand what next steps are in place for children and have opportunities to share children's home learning experiences."*

The year to make suggestions or comments to help the Playgroup improve the service. The Playgroup provides Parents/Careers can also use the Playgroup's Comments Book any time during suggestions for improvement. Feedback received is taken into consideration to improve the service

Family Survey – this is carried out each year, allowing parents/carers to give feedback and

New Intercom System – The playgroup accessibility has added enhance security by having the new intercom system installed last year. .

The new roof replacement, along with new drainage pipes and gutters, has eliminated water leaks and blockages. This has now stopped the water leak, and there are no water blockages.

The Playgroup now has a modern Technotherm safe-to-touch heating solution that is more appropriate for the environment. This has improved our environment, and the airflow is now better than the old blower heating system which the Playgroup had in the past. The surface temperature can be manually adjusted to the Playgroup requirements.

Improvements and Future Plans

The SENCO lead and the manager will also liaise and collaborate with the Islington Early Years Inclusion Team and the Children in Need Team.

The Playgroup network through Bright Start regularly contacts the family support coordinator. The safety coordinator visits the Playgroup and gives talks to parents, advising them on courses they could attend. The coordinator supports the families facing other problems such as health, debts, employment, etc., and will signpost them to the relevant agency providing help and support.

The Playgroup continues its close liaison with the local children's centres and supports families in accessing services offered by the local children's centres.

Links and Partnership

manager works closely with the local authority and undertakes the training offered. Staff feel well supported with regular meetings and supervision sessions in place. They are encouraged to regularly attend training to continue their own professional development."

Risks Management

There were no significant incidents to report for the period. The Playgroup has a robust action plan that was devised during the COVID-19 pandemic and implemented to control the spread of the virus within the Playgroup. The Playgroup will work closely and regularly to monitor risks, ensuring that no significant viruses will seriously impact the Playgroup's service.

One of the previous OFSTED inspection reports states, "Safeguarding is effective. The manager and staff have a good understanding of safeguarding and child protection procedures to keep children safe and protect their welfare. All staff assess potential risks in the Playgroup thoroughly and take necessary steps to minimise these."

Financial Review and Reserve Policy

Sysum Howard Duggan Accountants Limited prepare the Playgroup accounts. The total revenue for the period ending 31 March 2025 is £108,233 (compared to £108,632 in the last period). This is a decrease of £399.00 if compared to the previous year. The decrease was due to the higher cost of repairs and renewal, as well as the purchase of new equipment. The total expenditure for the period was £86,156 (compared to £91,513 in the last period), a difference of £5,357. The difference was due to lower staff wages and associated costs.

The reserve fund has increased to £102,625 from £84,782, due to a positive net surplus for the reporting period.

The trustees are hoping the reserves will remain constant. The reserve funds are needed for the Playgroup's development and to cover outgoings when the income is at its lowest level during the autumn term. The Trustees also consider it prudent to have sufficient unrestricted funds to cover at least three to six months' administration and support costs.

The Trustees would like to thank all staff, volunteers, and the Islington Early Years Team.

We also extend our thanks to parents for their continued support.

Approved by the Trustees and signed on its behalf by:

Carrie White
Trustee



Dated: 23rd September 2025

Report of the Directors and Trustees

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Rosemary Gardens Playgroup

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R Whitmore

SECRETARY:

L Warren

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Rosemary Gardens Playgroup

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for the Year Ended 31 March 2025

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DIRECTORS/TRUSTEES

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MS T Boller
MS C White
R Whitmore

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

ON BEHALF OF THE BOARD :

MS C White –
Director/Trustee
17 September 2025

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The notes form part of these financial statements

Balance Sheet - continued
31 March 2024

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The financial statements were approved by the Board of Directors and authorised for issue on 17 September 2025 and were signed on its behalf by:

MS C White - Director

A handwritten signature in black ink, appearing to be 'C White', with a long horizontal stroke extending to the right.

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rosemary Gardens Playgroup is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 etc - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2023 - Nil) .

4. OPERATING SURPLUS

The operating surplus after Charging:

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Depreciation - owned assets	<u>1,189</u>	<u>1,448</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2024	11,208
Additions	850
At 31 March 2025	<u>12,058</u>
DEPRECIATION	
At 1 April 2024	6,112
Charge for year	<u>1,189</u>
At 31 March 2025	<u>7,301</u>
NET BOOK VALUE	
At 31 March 2025	<u>4,757</u>
At 31 March 2024	<u>5,096</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Trade debtors	350	
Other debtors	<u>2,727</u>	<u>10,210</u>
	<u>3,077</u>	<u>10,210</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31.3.25</u>	<u>31.3.24</u>
	£	£
Taxation and Social Security	516	49
Other creditors	<u>5,422</u>	<u>16,963</u>
	<u>5,938</u>	<u>17,012</u>

Rosemary Gardens Playgroup

Report of the Accountants to the Directors of
Rosemary Gardens Playgroup

I report on the accounts of the charity, which are set out on pages 3 and 4.
Wages were overpaid in the year, the cost of this has been accrued (£4,222.41) and a bonus payment will go through payroll in the next financial year.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
3. state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Signed 
Neil Sysum, Sysum Howard Duggan Accountants Limited

Dated: 23.9.25

Sysum Howard Duggan Accountants Ltd
Unit 14
Elgar Business Centre
Moseley Road
Worcester
Worcestershire
WR2 6NJ

Rosemary Gardens Playgroup

Detailed Income and Expenditure Account
for the Year Ended 31 March 2025

	31.3.25		31.3.24	
	£	£	£	£
Turnover				
NEG	28,699		64,356	
2 Yr Old	34,539		27,439	
Early Years Funding	41,380		12,457	
Fees	<u>3,615</u>		<u>4,380</u>	
		108,233		108,632
Cost of sales				
Purchases	<u>4,179</u>		<u>2,895</u>	
GROSS SURPLUS		104,054		105,737
Expenditure				
Rates	600		600	
Insurance	561		518	
Repairs to Property	-		413	
Wages	71,549		78,783	
Social Security	389		1,882	
Pension	1,061		875	
Hire of Plant & Machinery	-		850	
Courses & Training	360		650	
Telephone	1,169		1,302	
Post & Stationery	235		229	
Advertising	110		-	
Licenses	50		96	
Professional Fees	1,000		335	
Repairs & Renewals	1,754		239	
Equipment	3,033		615	
Household, Cleaning & PPE	801		550	
Food Purchases	-		88	
Computer & Software	258		-	
Sundry Expenses	(1)		(2)	
Accountancy	1,907		1,781	
Legal Fees	70		94	
Depreciation of Tangible Fixed Assets				
Fixtures & Fittings	1,189		1,274	
Computer Equipment	-		173	
Entertainment	<u>61</u>		<u>168</u>	
		<u>86,156</u>		<u>91,513</u>
		17,898		14,224
Finance Costs				
Bank Charges		119		185
NET SURPLUS		<u>17,779</u>		<u>14,039</u>

This page does not form part of the statutory financial statements