

The Community Playcentre @ Walberton
(A Company Limited by Guarantee)

Trustees' Annual Return

Report and Financial Statements for the Year Ended 31 May 2025

The Community Playcentre @ Walberton

Trustees' Annual Return for the Year Ending 31 May 2025

Reference and Administration Information

Charity Name:	The Community Playcentre @ Walberton
Charity Registration Number:	1143734
Company Registration Number:	07640357
Registered Office:	Community Playcentre at Walberton The Street Walberton BN18 0PJ

Trustees:

Catherine Purdie	14/11/2016	
Robert Rogers	01/02/2019	
Dianne Rogers	01/02/2019	
Jemma Hutchison	01/01/2020	
Toby Hewson	19/04/2022	
Rosie Davut	01/01/2024	Resigned 09/08/2024
Jacqui Meissel	01/01/2024	

Declaration	
The trustees declare that they have approved the Trustees' report	
Signed on behalf of the charity's Trustees:	
Signature	
Full name	Catherine Purdie
Position (e.g. Secretary, Chair, etc.)	Chair of Board of Trustees
Date	31 st March 2026

Trustees' Annual Return May 2024 – May 2025

Our Aims and Objectives

The 'Community Playcentre @ Walberton' (CP@W) is a registered charity set up in 2011 for:

- (a) The advancement of education and
- (b) The advancement of citizenship or community benefit.

Its objectives are to benefit the children and young people of the parish of Walberton and Binsted and surrounding areas, without distinction of sex, sexual orientation, race or of political religious or other opinions by associating the said children and young people with the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time with the objective of improving the conditions of life for the children and young people in such ways as the charity trustees think fit.

Our local community

This rural community, as defined by the parish boundaries of Walberton, Binsted and Fontwell, is host to around 2232 people in around 1304 households. 2021 figures show that we had approximately 301 people under 14 years of age/not on the electoral register but this will now be more as the population has increased locally with some 180 houses having been built in Walberton since 2020, plus many more in Fontwell and Barnham. Further housing developments are in the process of being built in 2025/2026.

Need

The Playcentre project arose from unmet demand for varied and high-quality children's community activities locally, and that this unmet demand hinged on the lack of a suitably designed, well-sited, flexible and affordable community hall with sufficient capacity to meet the demand of the community. Specific, detailed evidence of need was gathered during a local community public consultation exercise which identified demand for the following services:

- Breakfast club
- Day nursery care
- After school care

In addition, there was evidence of unmet demand for:

- Holiday clubs – day care/activities during school holidays

Location

The Community Play centre has been built between the Village Hall and the Primary School on land leased to the charity by the Parish Council. The plot is ideally positioned, being in the centre of the village, adjacent to local retail businesses, other community facilities and to the primary school.

Design and Build

The Play centre provides a community space for local children of all ages although the location and design will make it ideal for our younger children in particular. Being DDA and Ofsted compliant and child-centred in design with features including:

- a. Enclosed 100m² flexible play space leading to a secure outside play area.
- b. Toilets with a mixture of child sized and adult sized WCs and a disabled toilet.
- c. Kitchen with access from play space
- d. Range of other rooms including staff/meeting room, office and storage facilities.
- e. Features include secure entrance facility, non-finger trap doors, low level windows (so small people can see out, with some window filming for privacy), bike storage, refuse recycling area and a host of other child and eco-friendly design features.

Permissions

The building complies with/exceeds building regulations and Arun District Council planning constraints. The setting is registered with Ofsted and incorporates Ofsted building design guidance. Licences and insurances are held to cover all activities taking place in the Play centre.

Sustainability

The charity has created a high quality permanent, sustainably designed building, exceeding building regulations, with low maintenance requirements, and low running costs with a design in keeping with surrounding buildings including the primary school.

In addition to the quality and sustainability of the building itself, the charity is committed to ensuring environmental responsibility informs all policies for the running of the building including sourcing, (eco-tariffs for power) recycling (a waste sorting and recycling space is included) and building user agreements to encourage responsible use of heat, light and hot water.

Management

This is a local community charity, answerable to the community it serves and facilitated by a board of trustees, (unpaid volunteers). The charity currently employs up to 23 paid staff, ranging from Early Years Practitioners - level 2 and 3, Apprentices, Deputy Manager, Manager, Administrator/Bursar, Kitchen staff and Bank workers.

The Trustees carry out work voluntarily in conjunction with the management team, to represent a committed wider community of volunteers and supporters.

Financial sustainability

Every year, the Trustees continue to provide a comprehensive budgeting and business model approach which it commenced nine years ago to manage its financial approach and provide adequate reserves.

The charity continues to have a positive turnover, profit and significant reserves. The charity continues to invest in our workforce as evidenced by salaries that meet or are above the living wage, payment of bonuses to staff, pensions above government targets and the engagement of apprentices. The Trustees and management team have aligned staff salaries in to experiential level bandings, in order to remunerate staff according to experience and qualification levels and to provide opportunities for career progression.

A £15,000 investment into the outdoor area of the Playcentre has been accrued to update the outdoor space, ensuring children have ample opportunities to use gross physical movements, interact with peers and experience what nature has to offer and the benefits of being outdoors.

The accounts ending in May 2025 are in a healthy and positive state, including £175,000 in reserves.

The focus of our work

Our main objectives for the year were to:

- Provide a steady build-up of supporting and caring for more children in a controlled manner following a pre-prepared business model.
- create a month by month, year to date financial plan based on anticipated business model predictions of growth in child numbers.

- the engagement and retention of qualified staff who are remunerated appropriately.
- the implementation of a managerial structure to provide support to staff.
- increase the scope and size of the operational management team in order that more support can be given to all staff.
- continue to deliver provide a learning environment, where children are happy and safe
- continue to provide healthy, home cooked meals.
- establish nursery and holiday clubs and increase breakfast and afterschool numbers.
- Expand the numbers of nursery, to help reduce a lengthy waiting list.

Achievements and Performance

Our achievements

- Ofsted Inspection – Rating of Good Attained
- Food Hygiene Rating of 5/5
- Provision of home cooked meals
- Participation in nursery/business network meetings
- Staff trained in:
 - o First Aid
 - o Food handling
 - o Fire safety
 - o Safeguarding
 - o Session planning
 - o Speech and Language
 - o Prevent
- Fundraising approximately £1,921
- Increased intake of children, all nursery sessions full and operating a reserve list for children wishing to enter the playcentre

	Average Sept 2023	Average July 2024	Average July 2025
Breakfast	21 children	21 children	20 children
After school	35 children	35 children	38 children
Nursery	68 children	65 children	69 children

Structure, Governance and Management

Governing Document

We are a charitable company limited by guarantee, registered as a charity on 18 April 2011 and incorporated on 19 May 2011. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The trustees of the charity are also directors of the company. Under the requirements of the Memorandum and Articles of Association the directors (trustees) had been elected to serve for three years, after which they must retire at the first Annual General Meeting (AGM); however, this article may be reviewed at any point if there was a lack of volunteer Trustees coming forwards to volunteer their time.

All trustees give their time on a voluntary basis and receive no benefits from the charity. Expenses can be reclaimed from the charity in line with charity commission guidance. A broad skill mix is required and trustees are recruited by approaching individuals who have the expertise needed. A Schedule of Trustees is in place to ensure appropriate community representation across the Board. This describes the interests of each of the six Trustees.

Trustees are inducted by having a briefing session with the Chair, in the first instance, to go over what is required of them; what their obligations will be by becoming a trustee and what the charity's future plans and objectives are. Once the individual has agreed to become a trustee, we have an established induction process which is the responsibility of a designated trustee and new trustees are signposted to review the Charity Commission website, especially the guidance "the essential trustee"; we have found this information to be most useful for new trustees.

Organisational Structure

The Trustees meet on a monthly to six weekly basis and all trustees have voting rights, except on matters for which there may be a conflict of interest.

Financial Review

Funding was secured with a combination of local authority grant funding and Charity Bank loan to enable the construction to commence which began in November 2014 and was complete in July 2015. The childcare has become self-sufficient with income generated covering all running costs. Capital grants have been awarded to cover the purchase of specific assets and training. The repayment of the mortgage continues, with the interest rate to be re-negotiated after this period due to increases.

Plans for the year ahead

- Continue to deliver and provide a learning environment, where children are happy and safe.
- Investigate possible expansion plans, as the nursery is running a waiting list until September 2027.
- Increase numbers for the out of school and holiday club
- Introduce individual development plans for staff, so management can secure succession planning of roles

REGISTERED COMPANY NUMBER: 07640357 (England and Wales)
REGISTERED CHARITY NUMBER: 1143734

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025
FOR
THE COMMUNITY PLAYCENTRE @ WALBERTON

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

THE COMMUNITY PLAYCENTRE @ WALBERTON

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4 to 5
Statement of Cash Flows	6
Notes to the Statement of Cash Flows	7
Notes to the Financial Statements	8 to 16
Detailed Statement of Financial Activities	17 to 18

THE COMMUNITY PLAYCENTRE @ WALBERTON

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MAY 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 31st May 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).

STRATEGIC REPORT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07640357 (England and Wales)

Registered Charity number

1143734

Registered office

Community Playcentre @ Walberton
The Street
Walberton
West Sussex
BN18 0PJ

Trustees

Miss C J Purdie Hr Manager
Ms J C Hutchison Accounts Manager
Mrs D H Rogers Retired
R M Rogers Retired
T Hewson Volunteer
Ms J Meissel Supply Chain Manager
Mrs R Hawkins Teacher (resigned 9.8.2024)

Independent Examiner

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16th February 2026 and signed on the board's behalf by:

Miss C J Purdie - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COMMUNITY PLAYCENTRE @ WALBERTON

Independent examiner's report to the trustees of The Community PlayCentre @ Walberton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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.

Jennifer Hoult

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

Date:

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,347	479
Charitable activities	5		
Nursery		543,271	470,193
Other trading activities	3	3,121	4,311
Investment income	4	2,331	1,707
Total		<u>550,070</u>	<u>476,690</u>
 EXPENDITURE ON			
Raising funds	6	520,481	467,778
 NET INCOME		29,589	8,912
 RECONCILIATION OF FUNDS			
Total funds brought forward		404,113	395,201
 TOTAL FUNDS CARRIED FORWARD		<u><u>433,702</u></u>	<u><u>404,113</u></u>

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF FINANCIAL POSITION
31ST MAY 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Intangible assets	12	2,267	3,067
Tangible assets	13	325,967	333,547
		<hr/>	<hr/>
		328,234	336,614
 CURRENT ASSETS			
Debtors	14	1,827	1,599
Cash at bank		300,591	235,329
		<hr/>	<hr/>
		302,418	236,928
 CREDITORS			
Amounts falling due within one year	15	(73,268)	(41,936)
		<hr/>	<hr/>
NET CURRENT ASSETS		229,150	194,992
		<hr/>	<hr/>
 TOTAL ASSETS LESS CURRENT LIABILITIES		557,384	531,606
 CREDITORS			
Amounts falling due after more than one year	16	(123,682)	(127,493)
		<hr/>	<hr/>
NET ASSETS		433,702	404,113
		<hr/>	<hr/>
 FUNDS	19		
Unrestricted funds		433,702	404,113
		<hr/>	<hr/>
TOTAL FUNDS		433,702	404,113
		<hr/>	<hr/>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 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.

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF FINANCIAL POSITION - continued
31ST MAY 2025

The financial statements were approved by the Board of Trustees and authorised for issue on 16th February 2026 and were signed on its behalf by:

C J Purdie - Trustee

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MAY 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	80,106	52,555
Interest paid		(11,522)	(12,196)
Net cash provided by operating activities		<u>68,584</u>	<u>40,359</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,842)	(1,535)
Interest received		2,331	1,707
Net cash provided by investing activities		<u>489</u>	<u>172</u>
Cash flows from financing activities			
Loan repayments in year		(3,811)	(3,429)
Net cash used in financing activities		<u>(3,811)</u>	<u>(3,429)</u>
Change in cash and cash equivalents in the reporting period		<u>65,262</u>	<u>37,102</u>
Cash and cash equivalents at the beginning of the reporting period		<u>235,329</u>	<u>198,227</u>
Cash and cash equivalents at the end of the reporting period		<u><u>300,591</u></u>	<u><u>235,329</u></u>

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MAY 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	29,589	8,912
Adjustments for:		
Depreciation charges	10,175	9,882
Loss on disposal of fixed assets	47	-
Interest received	(2,331)	(1,707)
Interest paid	11,522	12,196
(Increase)/decrease in debtors	(228)	636
Increase in creditors	31,332	22,636
	<hr/>	<hr/>
Net cash provided by operations	<u>80,106</u>	<u>52,555</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24	Cash flow	At 31.5.25
	£	£	£
Net cash			
Cash at bank and in hand	235,329	65,262	300,591
	<hr/>	<hr/>	<hr/>
	235,329	65,262	300,591
	<hr/>	<hr/>	<hr/>
Debt			
Debts falling due within 1 year	(3,395)	-	(3,395)
Debts falling due after 1 year	(127,493)	3,811	(123,682)
	<hr/>	<hr/>	<hr/>
	(130,888)	3,811	(127,077)
	<hr/>	<hr/>	<hr/>
Total	<u>104,441</u>	<u>69,073</u>	<u>173,514</u>

The notes form part of these financial statements

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MAY 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.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donated services and facilities	1,347	479
	<u>1,347</u>	<u>479</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,921	3,474
Booking fees	680	420
Government grants	520	417
	<u>3,121</u>	<u>4,311</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,331	1,707
	<u>2,331</u>	<u>1,707</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
		£	£
Nursery fees	Nursery	161,750	211,688
Out of school club	Nursery	79,311	95,859
Meals	Nursery	20,399	18,848
Local Authority Funding	Nursery	281,811	143,798
		<u>543,271</u>	<u>470,193</u>

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	25,484	25,758
	<u>25,484</u>	<u>25,758</u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

6. RAISING FUNDS - continued

Other trading activities

	2025	2024
	£	£
Staff costs	407,571	380,365
Hire of plant and machinery	2,494	2,377
Equipment and materials	2,420	979
Fundraising costs	249	374
Nursery toiletries	1,166	918
Food and drink	9,079	7,805
Rent	5,951	4,798
Rates and water	4,015	3,237
Light and heat	8,610	9,021
Telephone	565	517
Cleaning	7,715	7,625
Advertising	161	154
Waste collection	2,324	2,118
Licenses and permits	407	337
Postage and stationery	324	319
Insurance	1,559	1,371
Administration	3,478	2,269
Sundries	3,131	3,474
Dues and subscriptions	547	546
Bad debts	-	241
Travel expenses	99	42
Training courses	2,596	1,449
Computer expenses	5,954	6,818
Repairs and renewals	8,842	4,600
Gardening	15,740	266
	<hr/>	<hr/>
	494,997	442,020
	<hr/>	<hr/>
Aggregate amounts	520,481	467,778
	<hr/>	<hr/>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

7. SUPPORT COSTS

	Finance	Other	Governance	Totals
	£	£	costs	£
Raising donations and legacies	<u>12,184</u>	<u>10,222</u>	<u>3,078</u>	<u>25,484</u>

8. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	9,375	9,083
Hire of plant and machinery	2,494	2,377
Deficit on disposal of fixed assets	47	-
Development costs amortisation	<u>800</u>	<u>800</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	370,966	352,226
Social security costs	19,512	16,806
Other pension costs	<u>17,093</u>	<u>11,333</u>
	<u>407,571</u>	<u>380,365</u>

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

	2025	2024
Nursery School	<u>22</u>	<u>23</u>

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

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	479
Charitable activities	
Nursery	470,193
Other trading activities	4,311
Investment income	1,707
Total	<u>476,690</u>
EXPENDITURE ON	
Raising funds	467,778
	<u> </u>
NET INCOME	8,912
RECONCILIATION OF FUNDS	
Total funds brought forward	395,201
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>404,113</u></u>

12. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1st June 2024 and 31st May 2025	<u>4,000</u>
AMORTISATION	
At 1st June 2024	933
Charge for year	800
	<u> </u>
At 31st May 2025	<u>1,733</u>
NET BOOK VALUE	
At 31st May 2025	<u><u>2,267</u></u>
At 31st May 2024	<u><u>3,067</u></u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st June 2024	398,558	37,786	3,562	439,906
Additions	-	1,084	758	1,842
Disposals	-	(140)	-	(140)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st May 2025	398,558	38,730	4,320	441,608
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1st June 2024	67,406	36,222	2,731	106,359
Charge for year	7,971	830	574	9,375
Eliminated on disposal	-	(93)	-	(93)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st May 2025	75,377	36,959	3,305	115,641
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31st May 2025	323,181	1,771	1,015	325,967
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st May 2024	331,152	1,564	831	333,547
	<hr/>	<hr/>	<hr/>	<hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	228	-
Prepayments	1,599	1,599
	<hr/>	<hr/>
	1,827	1,599
	<hr/>	<hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 17)	3,395	3,395
Trade creditors	910	151
Other creditors	2,796	4,322
Accruals and deferred income	23,498	9,016
Accrued expenses	42,669	25,052
	<hr/>	<hr/>
	73,268	41,936
	<hr/>	<hr/>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 17)	123,682	127,493
	<u>123,682</u>	<u>127,493</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	3,395	3,395
	<u>3,395</u>	<u>3,395</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	3,395	3,395
	<u>3,395</u>	<u>3,395</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	120,287	124,098
	<u>120,287</u>	<u>124,098</u>

18. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	127,077	130,888
	<u>127,077</u>	<u>130,888</u>

19. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	404,113	29,589	433,702
	<u>404,113</u>	<u>29,589</u>	<u>433,702</u>
TOTAL FUNDS	<u>404,113</u>	<u>29,589</u>	<u>433,702</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	550,070	(520,481)	29,589
	<u>550,070</u>	<u>(520,481)</u>	<u>29,589</u>
TOTAL FUNDS	<u>550,070</u>	<u>(520,481)</u>	<u>29,589</u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	395,201	8,912	404,113
TOTAL FUNDS	<u>395,201</u>	<u>8,912</u>	<u>404,113</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	476,690	(467,778)	8,912
TOTAL FUNDS	<u>476,690</u>	<u>(467,778)</u>	<u>8,912</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	395,201	38,501	433,702
TOTAL FUNDS	<u>395,201</u>	<u>38,501</u>	<u>433,702</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,026,760	(988,259)	38,501
TOTAL FUNDS	<u>1,026,760</u>	<u>(988,259)</u>	<u>38,501</u>

THE COMMUNITY PLAYCENTRE @ WALBERTON

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2025

20. RELATED PARTY DISCLOSURES

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

THE COMMUNITY PLAYCENTRE @ WALBERTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donated services and facilities	1,347	479
Other trading activities		
Fundraising events	1,921	3,474
Booking fees	680	420
Government grants	520	417
	<hr/>	<hr/>
	3,121	4,311
Investment income		
Deposit account interest	2,331	1,707
Charitable activities		
Nursery fees	161,750	211,688
Out of school club	79,311	95,859
Meals	20,399	18,848
Local Authority Funding	281,811	143,798
	<hr/>	<hr/>
	543,271	470,193
Total incoming resources	<hr/>	<hr/>
	550,070	476,690
EXPENDITURE		
Other trading activities		
Wages	370,966	352,226
Social security	19,512	16,806
Pensions	17,093	11,333
Hire of plant and machinery	2,494	2,377
Equipment and materials	2,420	979
Fundraising costs	249	374
Nursery toiletries	1,166	918
Food and drink	9,079	7,805
Rent	5,951	4,798
Rates and water	4,015	3,237
Light and heat	8,610	9,021
Telephone	565	517
Cleaning	7,715	7,625
Advertising	161	154
Waste collection	2,324	2,118
Licenses and permits	407	337
Carried forward	452,727	420,625

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THE COMMUNITY PLAYCENTRE @ WALBERTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2025

	2025 £	2024 £
Other trading activities		
Brought forward	452,727	420,625
Postage and stationery	324	319
Insurance	1,559	1,371
Administration	3,478	2,269
Sundries	3,131	3,474
Dues and subscriptions	547	546
Bad debts	-	241
Travel expenses	99	42
Training courses	2,596	1,449
Computer expenses	5,954	6,818
Repairs and renewals	8,842	4,600
Gardening	15,740	266
	<hr/>	<hr/>
	494,997	442,020
 Support costs		
 Finance		
Bank charges	662	746
Bank loan interest	11,522	12,196
	<hr/>	<hr/>
	12,184	12,942
 Other		
Development costs	800	800
Freehold property	7,971	7,971
Plant and machinery	830	570
Computer equipment	574	541
Loss on sale of tangible fixed assets	47	-
	<hr/>	<hr/>
	10,222	9,882
 Governance costs		
Accountancy	3,078	2,934
	<hr/>	<hr/>
Total resources expended	520,481	467,778
	<hr/>	<hr/>
Net income	29,589	8,912
	<hr/> <hr/>	<hr/> <hr/>

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE COMMUNITY PLAYCENTRE @ WALBERTON

Independent examiner's report to the trustees of The Community PlayCentre @ Walberton ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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.



Jennifer Hault

Evans Weir
The Victoria
25 St Pancras
Chichester
West Sussex
PO19 7LT

Date: **16th February 2026**
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