

# WOODCROFT PRE SCHOOL & WRAP AROUND CARE

England & Wales · Charity number 1146967

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05756948](#)

**Registered** 2012-04-23

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

## Contact

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**Address** Woodcroft Primary School  
37 Woodcroft Lane  
Waterlooville  
PO8 9QD

**Phone** 02392595869

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

**Website** <http://www.woodcroftpreschool.co.uk/>

## Activities

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

**Activities:** Our charity is based in Waterlooville. We are a childcare facility and are able to take children aged between 3 months and 5 years. Our holiday childcare and after school club caters for children up to 12 years of age.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£708,282	£617,175	£268,348	18
2024-03-31	£527,986	£460,051	£177,241	17
2023-03-31	£380,422	£373,183	-	-
2022-03-31	£286,081	£297,454	-	-
2021-03-31	£307,829	£308,176	-	-

## Trustees

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Name	Role	Appointed
Elaine Keens		2023-04-26
Rachel Reid		2023-04-26
Tracie Voysey		2023-04-26

**WOODCROFT PRE SCHOOL & WRAP AROUND CARE**

England & Wales - Charity number 1146967

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# Accounts

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## **Trustees' Report**

For the Year Ended 31 March 2025

**Woodcroft Pre-School & Wrap Around Care**

**Charity Name:** Woodcroft Pre-School & Wrap Around Care

**Charity Registration Number:** 1146967

**Registered Address:** 35 – 37 Woodcroft Lane, PO89QD

Woodcroft Pre-School is a limited company by guarantee that is also a registered charity governed by a voluntary Board of Trustees. Trustees are responsible for governance, strategic direction, and financial oversight. Day-to-day management is delegated to the Pre-School Manager.

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### **Objectives and Activities**

The charity's objective is to advance the education and development of young children through high-quality early years provision in a safe and inclusive environment.

During the year ended 31 March 2025, trustees focused on improving the quality of provision in line with Ofsted expectations while working towards financial break-even.

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### **Review of Activities and Achievements**

Trustees supported ongoing improvement aligned with the EYFS and Ofsted inspection framework.

Key developments included:

- Strengthening curriculum intent, implementation, and impact.
- Continued investment in staff training and professional development, prioritizing retention.
- Maintaining a strong safeguarding culture.
- Developing positive partnerships with parents and carers.

Trustees are confident the pre-school is progressing well on its journey towards an Outstanding Ofsted judgement.

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### **Financial Review**

For the year ended 31 March 2025, the charity operated at a small surplus. Trustees continued to monitor budgets, occupancy levels, and costs closely, taking steps to move the charity towards financial sustainability without compromising quality or safeguarding.

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### **Risk Management**

Trustees regularly review risks, including financial sustainability, staffing and safeguarding. Appropriate controls are in place to manage these risks.

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## Plans for the Future

Trustees' priorities include:

- Continuing to embed high-quality practice and prepare for the next Ofsted inspection.
  - Achieving and maintaining financial break-even.
  - Strengthening governance and trustee capacity.
  - Decreasing staff turnover and looking to make retention a priority.
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Approved by the Board of Trustees on: 08/01/2025

Signed:

TUaBm

Tracey Vasey

8.1.25

Trustee

EKROD

~~atBano~~

Adelil

R. Reid

**Woodcroft Pre-School And Wraparound Care**

**Charity No. 1146967**

**Company No. 05756948**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

**Woodcroft Pre-School And Wraparound Care**  
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**Woodcroft Pre-School And Wraparound Care  
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 05756948**

**Charity No. 1146967**

**Principal Office**

35-37 Woodcroft Lane  
Lovedean  
Hampshire  
PO8 9QD

**Registered Office**

35-37 Woodcroft Lane  
Lovedean  
Hampshire  
PO8 9QD

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

E. Keens  
R. Reid  
T. Voysey

**Company Secretary**

E. Keens

**Accountants**

Pro Consult Accounting Ltd  
2 Langdale Avenue  
Drayton  
Portsmouth  
PO6 2NU

**OBJECTIVES AND ACTIVITIES**

The charity's objective is to advance education and development of young children through high quality early years provision in a safe and inclusive environment.

During the year ended 31st March 2025, trustees focused on improving the quality of provision in line with Ofsted expectations while working towards financial break-even.

**ACHIEVEMENTS AND PERFORMANCE**

**Woodcroft Pre-School And Wraparound Care  
Trustees Annual Report**

Trustees supported ongoing improvement aligned with the EYFS and Ofsted inspection framework. Key developments included:

- Strengthening curriculum intent, implementation, and impact.
- Continued investment in staff training and professional development, prioritising retention.
- Maintaining a strong safeguarding culture.
- Developing positive partnerships with parents and carers.
- Trustees are confident the pre-school is progressing well on its journey towards and Outstanding Ofsted judgement.

**FINANCIAL REVIEW**

For the year ending 31 March 2025, the charity operated at a small surplus. Trustees continued to monitor budgets, occupancy levels, and costs closely, taking steps to move the charity towards financial sustainability without compromising quality of safeguarding.

Trustees regularly review risks, including financial sustainability, staffing and safeguarding. Appropriate controls are in place to manage these risks.

**PLANS FOR FUTURE PERIODS**

Trustees priorities include:

- Continue to embed high-quality practice and prepare for the next Ofsted inspection.
- Achieving and maintaining financial break-even.
- Strengthening governance and trustee capacity.
- Decreasing staff turnover and looking to make retention a priority.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T. Voysey  
Trustee

10 February 2026



**Woodcroft Pre-School And Wraparound Care**  
**Statement of Financial Activities**  
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Charitable activities	4	707,782	707,782	557,633
Other	5	500	500	-
<b>Total</b>		<b>708,282</b>	<b>708,282</b>	<b>557,633</b>
<b>Expenditure on:</b>				
Charitable activities	6	40,586	40,586	29,647
Other	7	576,589	576,589	460,051
<b>Total</b>		<b>617,175</b>	<b>617,175</b>	<b>489,698</b>
Net gains on investments		-	-	-
<b>Net income</b>	8	<b>91,107</b>	<b>91,107</b>	<b>67,935</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>91,107</b>	<b>91,107</b>	<b>67,935</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>91,107</b>	<b>91,107</b>	<b>67,935</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		177,241	177,241	109,306
<b>Total funds carried forward</b>		<b>268,348</b>	<b>268,348</b>	<b>177,241</b>

**Woodcroft Pre-School And Wraparound Care  
Summary Income and Expenditure Account  
for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	£	£
Income	708,282	557,633
<b>Gross income for the year</b>	<u>708,282</u>	<u>557,633</u>
Expenditure	606,729	485,345
Depreciation and charges for impairment of fixed assets	10,446	4,353
<b>Total expenditure for the year</b>	<u>617,175</u>	<u>489,698</u>
Net income before tax for the year	91,107	67,935
<b>Net income for the year</b>	<u>91,107</u>	<u>67,935</u>

**Woodcroft Pre-School And Wraparound Care****Balance Sheet**

at 31 March 2025

Company No. 05756948	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	41,786	17,260
		<u>41,786</u>	<u>17,260</u>
<b>Current assets</b>			
Debtors	12	10,960	9,170
Cash at bank and in hand		241,126	166,465
		<u>252,086</u>	<u>175,635</u>
<b>Creditors: Amount falling due within one year</b>	13	<u>(25,524)</u>	<u>(15,654)</u>
<b>Net current assets</b>		226,562	159,981
<b>Total assets less current liabilities</b>		<u>268,348</u>	<u>177,241</u>
<b>Net assets excluding pension asset or liability</b>		268,348	177,241
<b>Total net assets</b>		<u><u>268,348</u></u>	<u><u>177,241</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	14		
<b>Unrestricted funds</b>	14		
General funds		268,348	177,241
		<u>268,348</u>	<u>177,241</u>
<b>Reserves</b>	14		
<b>Total funds</b>		<u><u>268,348</u></u>	<u><u>177,241</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 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.

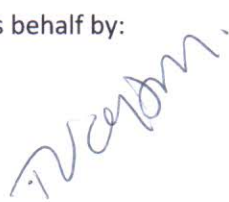
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 February 2026

And signed on its behalf by:

T. Voysey  
Trustee

10 February 2026



**Woodcroft Pre-School And Wraparound Care**  
**Statement of Cash flows**  
**for the year ended 31 March 2025**

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income per Statement of Financial Activities	91,107	67,935
Adjustments for:		
Depreciation of property, plant and equipment	10,446	22,593
Dividends, interest and rents from investments	(500)	-
Increase in trade and other receivables	(1,790)	(9,170)
Increase in trade and other payables	9,870	15,654
<b>Net cash provided by operating activities</b>	<u>109,133</u>	<u>97,012</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(34,972)	(39,853)
Dividends, interest and rents from investments	500	-
<b>Net cash used in investing activities</b>	<u>(34,472)</u>	<u>(39,853)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	74,661	57,159
<b>Cash and cash equivalents at the beginning of the year</b>	166,465	-
<b>Cash and cash equivalents at the end of the year</b>	<u>241,126</u>	<u>57,159</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	241,126	166,465
	<u>241,126</u>	<u>166,465</u>

## Woodcroft Pre-School And Wraparound Care

### Notes to the Accounts

for the year ended 31 March 2025

#### 1 Accounting policies

##### Basis of preparation

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

##### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Woodcroft Pre-School And Wraparound Care

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Tangible fixed assets and depreciation

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

Fixtures, Fittings and Equipment	20% Reducing
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#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## **Woodcroft Pre-School And Wraparound Care**

### **Notes to the Accounts**

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

#### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**Woodcroft Pre-School And Wraparound Care  
Notes to the Accounts**

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>		
Charitable activities	557,633	557,633
<b>Total</b>	<u>557,633</u>	<u>557,633</u>
<b>Expenditure on:</b>		
Charitable activities	29,647	29,647
Other	460,051	460,051
<b>Total</b>	<u>489,698</u>	<u>489,698</u>
<b>Net income</b>	<u>67,935</u>	<u>67,935</u>
<b>Net income before other gains/(losses)</b>	67,935	67,935
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>67,935</u>	<u>67,935</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	109,306	109,306
<b>Total funds carried forward</b>	<u>177,241</u>	<u>177,241</u>

**4 Income from charitable activities**

	<b>Unrestricted £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Funding	498,627	498,627	311,677
Fees	209,155	209,155	245,956
	<u>707,782</u>	<u>707,782</u>	<u>557,633</u>

**5 Other income**

	<b>Unrestricted £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>

**Woodcroft Pre-School And Wraparound Care**  
**Notes to the Accounts**

**6 Expenditure on charitable activities**

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Funding	40,586	40,586	29,647
Governance costs			
	<u>40,586</u>	<u>40,586</u>	<u>29,647</u>

**7 Other expenditure**

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	503,131	503,131	391,664
Motor and travel costs	387	387	284
Premises costs	39,974	39,974	42,203
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	10,446	10,446	4,353
General administrative costs	14,225	14,225	15,681
Legal and professional costs	8,426	8,426	5,866
	<u>576,589</u>	<u>576,589</u>	<u>460,051</u>

**8 Net income before transfers**

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	10,446	4,353
Independent Examiner's fee	100	100
Other fees paid to the auditor or independent examiner	1,620	1,620

**9 Trustee remuneration and expenses**

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
E. Keens	18,701	293	503
T. Voysey	44,442	1,062	1,062

**Woodcroft Pre-School And Wraparound Care**

**Notes to the Accounts**

**10 Staff costs**

	<b>2025</b>	<b>2024</b>
Salaries and wages	453,944	359,541
Social security costs	24,201	19,915
Pension costs	8,461	7,070
	<u>486,606</u>	<u>386,526</u>

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

Total employee benefits received by key management personnel	1,565	-
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The average monthly number of full time equivalent employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	18	18
	<u>18</u>	<u>18</u>

**11 Tangible fixed assets**

	<b>Fixtures, Fittings and Equipment</b>		<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 April 2024	-	39,853	39,853
Additions	-	34,972	34,972
At 31 March 2025	<u>-</u>	<u>74,825</u>	<u>74,825</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	-	22,593	22,593
Depreciation charge for the year	-	10,446	10,446
At 31 March 2025	<u>-</u>	<u>33,039</u>	<u>33,039</u>
<b>Net book values</b>			
At 31 March 2025	<u>-</u>	<u>41,786</u>	<u>41,786</u>
At 31 March 2024	<u>-</u>	<u>17,260</u>	<u>17,260</u>

**12 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	10,960	9,170
	<u>10,960</u>	<u>9,170</u>

**Woodcroft Pre-School And Wraparound Care**  
**Notes to the Accounts**

**13 Creditors:**

amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,859	5,792
Other taxes and social security	9,958	7,343
Other creditors	9,643	899
Accruals	2,064	1,620
	<u>25,524</u>	<u>15,654</u>

**14 Movement in funds**

	<b>At 1 April 2024</b>	<b>Incoming resources (including other gains/losses ) £</b>	<b>Resources expended £</b>	<b>At 31 March 2025 £</b>
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	177,241	708,282	(617,175)	268,348
<b>Total funds</b>	<u>177,241</u>	<u>708,282</u>	<u>(617,175)</u>	<u>268,348</u>

**15 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Total £</b>
Fixed assets	41,786	41,786
Net current assets	226,562	226,562
	<u>268,348</u>	<u>268,348</u>

**16 Reconciliation of net debt**

	<b>At 1 April 2024 £</b>	<b>Cash flows £</b>	<b>At 31 March 2025 £</b>
Cash and cash equivalents	166,465	74,661	241,126
	<u>166,465</u>	<u>74,661</u>	<u>241,126</u>
Net debt	<u>166,465</u>	<u>74,661</u>	<u>241,126</u>

**Woodcroft Pre-School And Wraparound Care**  
**Notes to the Accounts**

**17 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

***Pension commitments***

	2025	2024
	£	£
The pension cost charge to the company amounted to:	8,461	7,070
Unpaid contributions due to the fund are included in other creditors and amounted to:	1,089	-

## Woodcroft Pre-School And Wraparound Care

### Notes to the Accounts

#### 18 Related party disclosures

*Name of related party* EmmaKeens  
*Description of relationship between the parties* Daughter of Trustee  
*Description of transaction and general amounts involved* Remuneration and benefits £36,856

*Name of related party* Claire Voysey  
*Description of relationship between the parties* Daughter of Trustee  
*Description of transaction and general amounts involved* Remuneration and benefits £36,856

*Name of related party* Jessica Voysey  
*Description of relationship between the parties* Daughter of Trustee  
*Description of transaction and general amounts involved* Remuneration and benefits £38,097

*Name of related party* Lewis Voyesy  
*Description of relationship between the parties* Son of Trustee  
*Description of transaction and general amounts involved* Remuneration and benefits £30,327

#### **Controlling party**

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Woodcroft Pre-School And Wraparound Care**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>			
Charitable activities			
Funding	498,627	498,627	311,677
Fees	209,155	209,155	245,956
	<u>707,782</u>	<u>707,782</u>	<u>557,633</u>
Other			
	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>
<b>Total income and endowments</b>	<b>708,282</b>	<b>708,282</b>	<b>557,633</b>
<b>Expenditure on:</b>			
Charitable activities			
Funding	40,586	40,586	29,647
	<u>40,586</u>	<u>40,586</u>	<u>29,647</u>
<b>Total of expenditure on charitable activities</b>	<b>40,586</b>	<b>40,586</b>	<b>29,647</b>
Employee costs			
Salaries/wages	389,446	389,446	325,694
Directors' remuneration	64,498	64,498	33,847
Employer's NIC	24,201	24,201	19,915
Pension costs	8,461	8,461	7,070
Staff recruitment	708	708	-
Staff training	8,943	8,943	2,454
Staff welfare	6,874	6,874	2,684
	<u>503,131</u>	<u>503,131</u>	<u>391,664</u>
Motor and travel costs			
Business mileage costs reimbursed	387	387	284
	<u>387</u>	<u>387</u>	<u>284</u>
Premises costs			
Rent	21,843	21,843	22,513
Light, heat and power	1,938	1,938	9,128
Premises cleaning	7,113	7,113	557
Premises repairs and maintenance	7,633	7,633	7,058
Other premises costs	1,447	1,447	2,947
	<u>39,974</u>	<u>39,974</u>	<u>42,203</u>
General administrative costs, including depreciation and amortisation			

**Woodcroft Pre-School And Wraparound Care  
Detailed Statement of Financial Activities**

Depreciation of Fixtures, Fittings and Equipment	-	-	-
Depreciation of	10,446	10,446	4,353
Bank charges	1,193	1,193	1,059
Equipment repairs and maintenance	118	118	5,363
General insurances	3,590	3,590	2,523
Postage and couriers	19	19	17
Software, IT support and related costs	2,457	2,457	2,191
Stationery and printing	3,725	3,725	1,967
Subscriptions	415	415	340
Sundry expenses	371	371	506
Telephone, fax and broadband	2,337	2,337	1,715
	<u>24,671</u>	<u>24,671</u>	<u>20,034</u>
Legal and professional costs			
Accountancy and bookkeeping	6,280	6,280	5,147
Consultancy fees	1,953	1,953	-
Other legal and professional costs	193	193	719
	<u>8,426</u>	<u>8,426</u>	<u>5,866</u>
<b>Total of expenditure of other costs</b>	<u>576,589</u>	<u>576,589</u>	<u>460,051</u>
<b>Total expenditure</b>	<u>617,175</u>	<u>617,175</u>	<u>489,698</u>
Net gains on investments	-	-	-
	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
<b>Net income</b>			
<b>Net income before other gains/(losses)</b>	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
Other Gains	-	-	-
	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
<b>Net movement in funds</b>			
	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	177,241	177,241	109,306
<b>Total funds carried forward</b>	<u>268,348</u>	<u>268,348</u>	<u>177,241</u>



**Section A Independent Examiner's Report**

**Report to the trustees/directors/members of**

Woodcroft Pre-School and Wraparound Care

**On accounts for the year ended**

31<sup>st</sup> March 2025

<b>Charity no.:</b>	1146967	<b>Company no.:</b>	05756948
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**Set out on pages**

1 to 2

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 / 03 / 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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**

[The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:  Date: 11/02/2026

Name: Adam Dowse

Relevant professional qualification(s) or body (if any): Fellow of the Chartered Institute of Management Accountants

Address: 2 Langdale Avenue, Drayton  
Portsmouth, Hants  
PO6 2NU

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Whilst conducting my examination I have identified a matter of concern in my report because I have concerns that there has been material breach of the charity's constitution.

According to the charity's constitution, trustees and related parties are not permitted to receive remuneration. Furthermore, the charity did not secure explicit authorisation from the Charities Commission to allow such payments.

I have been advised by the trustees that they have informed the Charities Commission and are seeking approval before amending the constitution document.

The charity has recently adopted a conflict-of-interest policy to manage conflicts-of-interest.

Trustees' and Related-Party remuneration and benefits are disclosed in the annual accounts in accordance with the Charities SORP requirements.

**WOODCROFT PRE SCHOOL & WRAP AROUND CARE**

England & Wales - Charity number 1146967

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# Accounts

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**Trustees' Annual Report**  
For the period  
from 01/04/2023 to 31/03/2024

**Woodcroft Pre-School & Wraparound Care**

Registered Charity number 1146967

35, Woodcroft Lane  
Waterlooville  
PO8 9QD

**Trustees**

Ms Rachel Reid  
Ms laine Keens

**Structure, governance and management**

The charity is governed by constitution. The trustees are elected at the Annual General Meeting. It is run under the Pre-School Learning Alliance guidelines and is Ofsted inspected. There is a child protection policy in place. Criminal Records Bureau checks are carried out prior to commencement of employment or trusteeship. All trustees give their time voluntarily and receive no remuneration or benefits.

**Objectives and activities**

To enhance the development and education of children below statutory school age by encouraging parents to understand and provide for the need of their children through community groups and by:-

- a) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) Instigating and adhering to and furthering the aim of the Preschool Learning Alliance.
- d) Offering holiday childcare provision for children up to the age of 12.

The children are given the opportunity to partake in a varied range of activities. The sessions are structured to familiarise the children with school routines. They benefit from having a safe, caring environment where they are able to learn and play safely.

**Achievements and performance**

The preschool continues to be a popular choice for local parents. Our funds are mainly from Government funding and parents fees. Our main cost is staffing and we aim to keep a better than recommended staff to children ratio.

**Financial review**

The trustees recommend that the PreSchool always has in the bank reserves to meet one term's expenditure.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signed..........  
Elaine Keens

Dated.....26<sup>th</sup> July 2024.....

Registered number  
05756948

**Woodcroft Pre-School and Wraparound Care**  
**Report and Abridged Accounts**  
**for the year ended**  
**31 March 2024**

(A company limited by guarantee and not having a share capital)

**Woodcroft Pre-School and Wraparound Care  
Report and accounts  
Contents**

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**Reports which do not form part of the statutory accounts**

Summary profit and loss account	9
Detailed profit and loss account	10-11
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## **Woodcroft Pre-School and Wraparound Care Company Information**

### **Directors**

Tracie Voysey  
Rachel Reid  
Elaine Keens

### **Secretary**

Elaine Keens

### **Accountants**

AA Accountancy Ltd  
22, Meadow Drive  
Bembridge  
Isle of Wight  
Hampshire  
PO35 5YA

### **Bankers**

NatWest Bank plc  
93, London Road  
Waterlooville  
Hampshire  
PO7 7EG

### **Registered office**

35-37, Woodcroft Lane  
Lovedean  
Waterlooville  
Hampshire  
PO8 9QD

### **Registered number**

05756948

### **General**

Company incorporated on 27th March 2006  
Charity number 1146967  
The company is exempted from the use of the word "Ltd" in its name

**Woodcroft Pre-School and Wraparound Care**  
**Registered number: 05756948**  
**Directors' Report**

The directors present their report and abridged accounts for the year ended 31 March 2024.

**Principal activities**

The company's principal activity during the year continued to be the provision of pre-school and care services to infants.

**Directors**


The following persons acted as directors / trustees during the year

Tracie Voysey  
Rachel Reid  
Elaine Keens

**Small company provisions**

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

This report was approved by the board on 23 July 2024 and signed by its order.

  
.....  
Elaine Keens  
Secretary

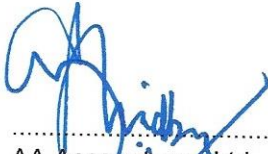
**Woodcroft Pre-School and Wraparound Care  
Accountants' Report**

**Accountants' report to the directors of  
Woodcroft Pre-School and Wraparound Care**

You consider that the company is exempt from an audit for the year ended 31 March 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



.....

AA Accountancy Ltd  
Incorporated Practising Accountants

22, Meadow Drive  
Bembridge  
Isle of Wight  
Hampshire  
PO35 5YA

23 July 2024

**Woodcroft Pre-School and Wraparound Care  
Abridged Profit and Loss Account  
for the year ended 31 March 2024**

	<b>2024</b> £	<b>2023</b> £
<b>Gross profit</b>	527,986	360,777
Administrative expenses	(460,051)	(353,327)
<b>Operating profit</b>	<u>67,935</u>	<u>7,450</u>
Interest payable	-	(211)
<b>Profit on ordinary activities before taxation</b>	<u>67,935</u>	<u>7,239</u>
Tax on profit on ordinary activities	-	-
<b>Profit for the financial year</b>	<u><u>67,935</u></u>	<u><u>7,239</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Registered number:** 05756948  
**Abridged Balance Sheet**  
**as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	17,260	17,140
<b>Current assets</b>			
Debtors		9,170	12,180
Cash at bank and in hand		166,465	93,794
		<u>175,635</u>	<u>105,974</u>
<b>Creditors: amounts falling due within one year</b>			
		(15,654)	(13,808)
<b>Net current assets</b>		<u>159,981</u>	<u>92,166</u>
<b>Net assets</b>		<u><u>177,241</u></u>	<u><u>109,306</u></u>
<b>Capital and reserves</b>			
Accumulated fund		177,241	109,306
<b>Shareholders' funds</b>		<u><u>177,241</u></u>	<u><u>109,306</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006.

*Tracie Voysey*

Tracie Voysey  
 Director

Approved by the board on 23 July 2024

**Woodcroft Pre-School and Wraparound Care  
Statement of Changes in Equity  
for the year ended 31 March 2024**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 April 2022</b>	-	-	-	102,067	102,067
Profit for the financial year				7,239	7,239
<b>At 31 March 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,306</u>	<u>109,306</u>
<b>At 1 April 2023</b>	-	-	-	109,306	109,306
Profit for the financial year				67,935	67,935
<b>At 31 March 2024</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,241</u>	<u>177,241</u>

**Woodcroft Pre-School and Wraparound Care  
Notes to the Abridged Accounts  
for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation***

The abridged accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	20% reducing balance
-----------	----------------------

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Woodcroft Pre-School and Wraparound Care**  
**Notes to the Abridged Accounts**  
**for the year ended 31 March 2024**

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

	<b>2024 Number</b>	<b>2023 Number</b>
Average number of persons employed by the company	<u>18</u>	<u>18</u>

**3 Tangible fixed assets**

	<b>Total £</b>
<b>Cost</b>	
At 1 April 2023	35,380
Additions	<u>4,473</u>
At 31 March 2024	<u><u>39,853</u></u>
<b>Depreciation</b>	
At 1 April 2023	18,240
Charge for the year	<u>4,353</u>
At 31 March 2024	<u><u>22,593</u></u>
<b>Net book value</b>	
At 31 March 2024	<u><u>17,260</u></u>
At 31 March 2023	<u><u>17,140</u></u>

**4 Guarantees made by the company on behalf of directors**  
**Main terms**

	<b>Maximum liability £</b>	<b>Amount paid and incurred £</b>
Tracie Voysey	1	-
Rachel Reid	1	-
Elaine Keens	<u>1</u>	<u>-</u>
	<u><u>3</u></u>	<u><u>-</u></u>

**5 Other information**

Woodcroft Pre-School and Wraparound Care is a private company incorporated in England. Its registered office is :

35-37, Woodcroft Lane  
 Lovedean  
 Waterlooville  
 Hampshire  
 PO8 9QD

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	556,140	380,422
Cost of sales	(28,154)	(19,645)
<b>Gross profit</b>	<u>527,986</u>	<u>360,777</u>
Administrative expenses	(460,051)	(353,327)
<b>Operating profit</b>	<u>67,935</u>	<u>7,450</u>
Gain on revaluation of investments	-	-
Interest payable	-	(211)
<b>Profit before tax</b>	<u><u>67,935</u></u>	<u><u>7,239</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
	£	£
<b>Income</b>		
Fee income	559,150	389,676
Opening balance	(12,180)	(21,434)
Fee income due in	9,170	12,180
	<u>556,140</u>	<u>380,422</u>
<b>Cost of sales</b>		
Childrens' fun days	2,670	1,854
Craft materials	10,489	6,940
Food and catering	14,492	11,337
Food - contributions from parents	(1,493)	(1,415)
Toys and equipment - consumable	1,246	336
Childrens uniforms	750	593
	<u>28,154</u>	<u>19,645</u>
<b>Administrative expenses</b>		
Employee costs:		
Staff wages	322,607	238,885
SMP recovery	(3,069)	(157)
Director's salary - T Voysey	33,847	29,019
Workplace pension costs	7,070	5,197
Employer's NI oncosts	27,984	21,489
Employer's NI - recovery	(5,000)	(5,000)
Staff incentives and bonuses	3,087	-
CRB checks	339	396
Apprenticeship scheme recovery	-	(966)
Staff training and courses	2,454	1,965
Staff uniforms	1,419	2,809
Staff welfare	926	842
Travelling expenses	284	70
	<u>391,948</u>	<u>294,549</u>
Premises costs:		
Cleaning	557	387
Property repairs	7,058	330
Rent	21,763	29,412
Rent storage facility	750	720
Electricity, gas and water	9,128	8,545
Waste collections	2,947	2,852
	<u>42,203</u>	<u>42,246</u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2024**

*This schedule does not form part of the statutory accounts*

	<b>2024</b>	<b>2023</b>
General administrative expenses:		
Hygiene products	249	322
Internet expenses	619	503
License and registration fees	220	220
Postage and packaging expenses	17	17
Public & employers liability insurance	2,523	1,013
Software expenses	2,191	1,542
Stationery and ink cartridges	1,967	1,417
Subscriptions	120	56
Card payment terminal	-	155
Cellphone	477	425
Telephone	619	602
Repairs and maintenance	5,363	46
Depreciation	4,353	4,144
Donations	215	55
Sundry expenses	42	30
	<u>18,975</u>	<u>10,547</u>
Other financial costs		
Bank charges	1,059	891
Autopay charges	-	-
	<u>1,059</u>	<u>891</u>
Legal and professional costs:		
Accountancy fees	1,620	1,580
Book-keeping and payroll	3,527	2,957
Sundry professional fees	135	71
Advertising and promotions	433	360
Debt collection costs	151	126
	<u>5,866</u>	<u>5,094</u>
<b>Total administrative expenses</b>	<u><u>460,051</u></u>	<u><u>353,327</u></u>

# Woodcroft Pre-School and Wraparound Care

## Detailed balance sheet

as at 31 March 2024

*This schedule does not form part of the statutory accounts*

### Tangible fixed assets

	Equipment £	Office equipment £	Extra Sensory room £	Total £
<b>Cost</b>				
At 1 April 2023	26,213	4,765	4,402	35,380
Additions	1,287	3,186	-	4,473
At 31 March 2024	<u>27,500</u>	<u>7,951</u>	<u>4,402</u>	<u>39,853</u>
<b>Depreciation</b>				
At 1 April 2023	12,213	3,065	2,962	18,240
Charge for the year	3,087	976	290	4,353
At 31 March 2024	<u>15,300</u>	<u>4,041</u>	<u>3,252</u>	<u>22,593</u>
<b>Net book value</b>				
At 31 March 2024	<u>12,200</u>	<u>3,910</u>	<u>1,150</u>	<u>17,260</u>
At 31 March 2023	<u>14,000</u>	<u>1,700</u>	<u>1,440</u>	<u>17,140</u>
<b>Debtors</b>			<b>2024</b>	<b>2023</b>
			£	£
Trade debtors - fees due in			<u>9,170</u>	<u>12,180</u>
<b>Creditors: amounts falling due within one year</b>			<b>2024</b>	<b>2023</b>
			£	£
Trade creditors			5,792	7,097
Accrued expenses			1,620	1,580
NEST liability account			899	259
HMRC - paye and nic due			7,343	4,798
Other payroll liabilities			-	74
			<u>15,654</u>	<u>13,808</u>
<b>Cash at bank and in hand</b>			<b>2024</b>	<b>2023</b>
			£	£
NatWest current account 5313			165,763	90,234
NatWest current account 1698			652	3,510
Cash in hand			50	50
			<u>166,465</u>	<u>93,794</u>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

**Woodcroft Pre-School and Wraparound Care**

**On accounts for the year  
ended**

**31<sup>st</sup> March 2024**

**Charity no  
(if any)**

**1146967**

**Set out on pages**

**1 to 12**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

**24<sup>th</sup> July 2024**

**Name:**

**Alan D Kidby**

**Relevant professional  
qualification(s) or body  
(if any):**

**Fellow of the Association of International Accountants**

**Address:**

**22 Meadow Drive**

**Bembridge**

**Isle of Wight PO35 5YA**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying the majority of the page. It is intended for the user to provide details of items for disclosure as requested in the text above.

**WOODCROFT PRE SCHOOL & WRAP AROUND CARE**

England & Wales - Charity number 1146967

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# Accounts

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# Trustees' annual report for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN BELOW STATUTORY SCHOOL AGE.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING TOGETHER WITH THE RIGHT OF PARENTS TO BE INVOLVED IN ALL ACTIVITIES
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES CONFIRM THAT THEY HAVE REGARD TO THE GUIDANCE ISSUED BY THE CHARITIES COMMISSION.

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	<b>SORP reference</b>	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	THE TRUSTEES RECOMMEND THAT THE PRESCHOOL ALWAYS HAS BANK RESERVES TO MEET ONE TERM'S EXPENDITURE.
Amount of reserves held	Para 1.22	£93794.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	TRUST DEED.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	INCORPORATED COMPANY.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	RECOMMENDATION.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	WOODCROFT PRESCHOOL + WRAPAROUND CARE
Other name the charity uses	
Registered charity number	1146967.
Charity's principal address	35. WOODCROFT LANE. WATERLOOVILLE HAMPSHIRE PO8 9QD.

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	SUSAN SUNDERLAND			
2	KIRSTY THOMPSON			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
ACCOUNTANT	A.D. KIDBY	22 MEADOW DRIVE, BEMBRIDGE, PORS S4A.

#### Name of chief executive or names of senior staff members (Optional information)

TRACIE VOYSEY

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

#### Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

Registered number  
05756948

**Woodcroft Pre-School and Wraparound Care**  
**Report and Abridged Accounts**  
**for the year ended**  
**31 March 2023**

**(A company limited by guarantee and not having a share capital)**

**Woodcroft Pre-School and Wraparound Care  
Report and accounts  
Contents**

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Summary profit and loss account	9
Detailed profit and loss account	10-11
Detailed balance sheet	12

## **Woodcroft Pre-School and Wraparound Care Company Information**

### **Directors**

Tracie Voysey  
Rachel Reid

### **Secretary**

Elaine Keens

### **Trustees**

Susan Sutherland  
Kirsty Thompson

### **Accountants**

AA Accountancy Ltd  
22, Meadow Drive  
Bembridge  
Isle of Wight  
Hampshire  
PO35 5YA

### **Bankers**

NatWest Bank plc  
93, London Road  
Waterlooville  
Hampshire  
PO7 7EG

### **Registered office**

35-37, Woodcroft Lane  
Lovedean  
Waterlooville  
Hampshire  
PO8 9QD

### **Registered number**

05756948

### **General**

Company incorporated on 27th March 2006  
Charity number 1146967  
The company is exempted from the use of the word "Ltd" in its name

**Woodcroft Pre-School and Wraparound Care**  
**Registered number: 05756948**  
**Directors' Report**

The directors present their report and abridged accounts for the year ended 31 March 2023.

**Principal activities**

The company's principal activity during the year continued to be the provision of pre-school and care services to infants.

**Directors**


The following persons served as directors during the year:

Tracie Voysey  
Rachel Reid

**Small company provisions**

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

This report was approved by the board on 22 September 2023 and signed by its order.

  
.....  
Elaine Keens  
Secretary


## **Woodcroft Pre-School and Wraparound Care Accountants' Report**

### **Accountants' report to the directors of Woodcroft Pre-School and Wraparound Care**

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



.....  
AA Accountancy Ltd  
Incorporated Practising Accountants

22, Meadow Drive  
Bembridge  
Isle of Wight  
Hampshire  
PO35 5YA

22 September 2023

**Woodcroft Pre-School and Wraparound Care  
Abridged Profit and Loss Account  
for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Gross profit</b>	360,777	279,464
Administrative expenses	(353,327)	(290,837)
<b>Operating profit/(loss)</b>	<u>7,450</u>	<u>(11,373)</u>
Interest payable	(211)	-
<b>Profit/(loss) on ordinary activities before taxation</b>	<u>7,239</u>	<u>(11,373)</u>
Tax on profit/(loss) on ordinary activities	-	-
<b>Profit/(loss) for the financial year</b>	<u><u>7,239</u></u>	<u><u>(11,373)</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Registered number: 05756948**  
**Abridged Balance Sheet**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	17,140	18,610
<b>Current assets</b>			
Debtors		12,180	21,434
Cash at bank and in hand		93,794	69,210
		<u>105,974</u>	<u>90,644</u>
<b>Creditors: amounts falling due within one year</b>			
		(13,808)	(7,187)
<b>Net current assets</b>		<u>92,166</u>	<u>83,457</u>
<b>Net assets</b>		<u><u>109,306</u></u>	<u><u>102,067</u></u>
<b>Capital and reserves</b>			
Accumulated fund		109,306	102,067
<b>Shareholders' funds</b>		<u><u>109,306</u></u>	<u><u>102,067</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006.

*T. Voysey*  
 .....  
 Tracie Voysey  
 Director

Approved by the board on 22 September 2023

**Woodcroft Pre-School and Wraparound Care  
Statement of Changes in Equity  
for the year ended 31 March 2023**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 April 2021</b>	-	-	-	113,440	113,440
Loss for the financial year				(11,373)	(11,373)
<b>At 31 March 2022</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,067</u>	<u>102,067</u>
<b>At 1 April 2022</b>	-	-	-	102,067	102,067
Profit for the financial year				7,239	7,239
<b>At 31 March 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,306</u>	<u>109,306</u>

**Woodcroft Pre-School and Wraparound Care  
Notes to the Abridged Accounts  
for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation***

The abridged accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	20% reducing balance
-----------	----------------------

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Woodcroft Pre-School and Wraparound Care  
Notes to the Abridged Accounts  
for the year ended 31 March 2023**

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Employees</b>	<b>2023 Number</b>	<b>2022 Number</b>
Average number of persons employed by the company	<u>18</u>	<u>16</u>

<b>3 Tangible fixed assets</b>	<b>Total £</b>
<b>Cost</b>	
At 1 April 2022	32,705
Additions	<u>2,675</u>
At 31 March 2023	<u>35,380</u>
<b>Depreciation</b>	
At 1 April 2022	14,095
Charge for the year	<u>4,145</u>
At 31 March 2023	<u>18,240</u>
<b>Net book value</b>	
At 31 March 2023	<u>17,140</u>
At 31 March 2022	<u>18,610</u>

<b>4 Guarantees made by the company on behalf of directors</b>		
<b>Main terms</b>	<b>Maximum liability £</b>	<b>Amount paid and incurred £</b>
Tracie Voysey	1	-
Rachel Reid	<u>1</u>	<u>-</u>
	<u>2</u>	<u>-</u>

**5 Other information**

Woodcroft Pre-School and Wraparound Care is a private company incorporated in England. Its registered office is :

35-37, Woodcroft Lane  
Lovedean  
Waterlooville  
Hampshire  
PO8 9QD

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	380,422	286,081
Cost of sales	(19,645)	(6,617)
<b>Gross profit</b>	<u>360,777</u>	<u>279,464</u>
Administrative expenses	(353,327)	(290,837)
<b>Operating profit/(loss)</b>	<u>7,450</u>	<u>(11,373)</u>
Gain on revaluation of investments	-	-
Interest payable	(211)	-
<b>Profit/(loss) before tax</b>	<u><u>7,239</u></u>	<u><u>(11,373)</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	2023	2022
	£	£
<b>Income</b>		
Fee income	389,676	284,465
Opening balance	(21,434)	(19,818)
Fee income due in	12,180	21,434
	<u>380,422</u>	<u>286,081</u>
<b>Cost of sales</b>		
Childrens' fun days	1,854	202
Craft materials	6,940	6,464
Food and catering	11,337	8,824
Food - contributions from parents	(1,415)	(10,941)
Toys and equipment	336	2,020
Childrens uniforms	593	48
	<u>19,645</u>	<u>6,617</u>
<b>Administrative expenses</b>		
Employee costs:		
Staff wages	238,885	218,181
SMP recovery	(157)	(5,792)
SMP compensation NI	-	(174)
Director's salary - T Voysey	29,019	28,215
Workplace pension costs	5,197	4,681
Employer's NI oncosts	21,489	18,573
Employer's NI - recovery	(5,000)	(4,000)
HM Government - CJRS grants	-	(13,316)
HMRC - SSP grants	-	(1,831)
CRB checks	396	-
Apprenticeship scheme recovery	(966)	(2,750)
Staff training and courses	1,965	1,491
Staff uniforms	2,809	96
Staff welfare	842	442
Travelling expenses	70	-
	<u>294,549</u>	<u>243,816</u>
Premises costs:		
Cleaning	387	122
Property repairs	330	575
Rent	29,412	23,165
Rent storage facility	720	-
Electricity, gas and water	8,545	7,881
Waste collections	2,852	183
	<u>42,246</u>	<u>31,926</u>

**Woodcroft Pre-School and Wraparound Care  
Detailed profit and loss account  
for the year ended 31 March 2023**

*This schedule does not form part of the statutory accounts*

	<b>2023</b>	<b>2022</b>
General administrative expenses:		
Hygiene products	322	214
Internet expenses	503	464
License and registration fees	220	220
Postage and packaging expenses	17	10
Public & employers liability insurance	1,013	741
Software expenses	1,542	501
Stationery and ink cartridges	1,417	1,419
Subscriptions	56	(587)
Card payment terminal	155	-
Cellphone	425	398
Telephone	602	953
Telephone - second line	-	612
Repairs and maintenance	46	84
Depreciation	4,144	4,243
Donations	55	45
Sundry expenses	30	30
	<u>10,547</u>	<u>9,347</u>
Other financial costs		
Bank charges	891	795
Autopay charges	-	-
	<u>891</u>	<u>795</u>
Legal and professional costs:		
Accountancy fees	1,580	1,520
Book-keeping and payroll	2,957	2,847
Sundry professional fees	71	-
Advertising and promotions	360	506
Debt collection costs	126	80
	<u>5,094</u>	<u>4,953</u>
<b>Total administrative expenses</b>	<u><u>353,327</u></u>	<u><u>290,837</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed balance sheet**  
**as at 31 March 2023**

*This schedule does not form part of the statutory accounts*

**Tangible fixed assets**

	Equipment £	Office equipment £	Extra Sensory room £	Total £
<b>Cost</b>				
At 1 April 2022	24,317	3,986	4,402	32,705
Additions	1,896	779	-	2,675
At 31 March 2023	<u>26,213</u>	<u>4,765</u>	<u>4,402</u>	<u>35,380</u>
<b>Depreciation</b>				
At 1 April 2022	8,907	2,586	2,602	14,095
Charge for the year	3,306	479	360	4,145
At 31 March 2023	<u>12,213</u>	<u>3,065</u>	<u>2,962</u>	<u>18,240</u>
<b>Net book value</b>				
At 31 March 2023	<u>14,000</u>	<u>1,700</u>	<u>1,440</u>	<u>17,140</u>
At 31 March 2022	<u>15,410</u>	<u>1,400</u>	<u>1,800</u>	<u>18,610</u>

**Debtors**

	<b>2023</b> £	<b>2022</b> £
Trade debtors - fees due in	<u>12,180</u>	<u>21,434</u>

**Creditors: amounts falling due within one year**

	<b>2023</b> £	<b>2022</b> £
Trade creditors	7,097	2,320
Accrued expenses	1,580	1,520
NEST liability account	259	318
HMRC - paye and nic due	4,798	3,029
Other payroll liabilities	74	-
	<u>13,808</u>	<u>7,187</u>

**Cash at bank and in hand**

	<b>2023</b> £	<b>2022</b> £
NatWest current account	93,744	69,160
Cash in hand	50	50
	<u>93,794</u>	<u>69,210</u>



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
**WOODCROFT PRE-SCHOOL AND WRAPAROUND CARE.**

On accounts for the year  
ended

**31<sup>ST</sup> MARCH 2023**

Charity no  
(if any)

**1146967**

Set out on pages

**1 - 12**  
(remember to include the page numbers of additional sheets)

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [ ] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

**06/12/2023**

Name: ALAN D. KIDBY

Relevant professional qualification(s) or body (if any): ASSOCIATION OF INTERNATIONAL ACCOUNTANTS

Address: 27 MEADOW DRIVE  
BEMBRIDGE, ISLE OF WIGHT  
PO36 5YA

**Section B Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here details of any items that the examiner wishes to disclose.**

A large, empty rectangular box with a thin black border, occupying most of the page. It is intended for the user to provide details of items that the examiner wishes to disclose.

**WOODCROFT PRE SCHOOL & WRAP AROUND CARE**

England & Wales - Charity number 1146967

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# Accounts

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**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
**Woodcroft Pre-School and Wraparound Care**

**On accounts for the year  
ended**

<b>31st March 2022</b>	<b>Charity no (if any)</b>	<b>1146967</b>
------------------------	--------------------------------	----------------

**Set out on pages**

<b>1 to 12</b>	(remember to include the page numbers of additional sheets)
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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2022**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

**03/12/2022**

**Name:**

**A D Kidby**

**Relevant professional  
qualification(s) or body  
(if any):**

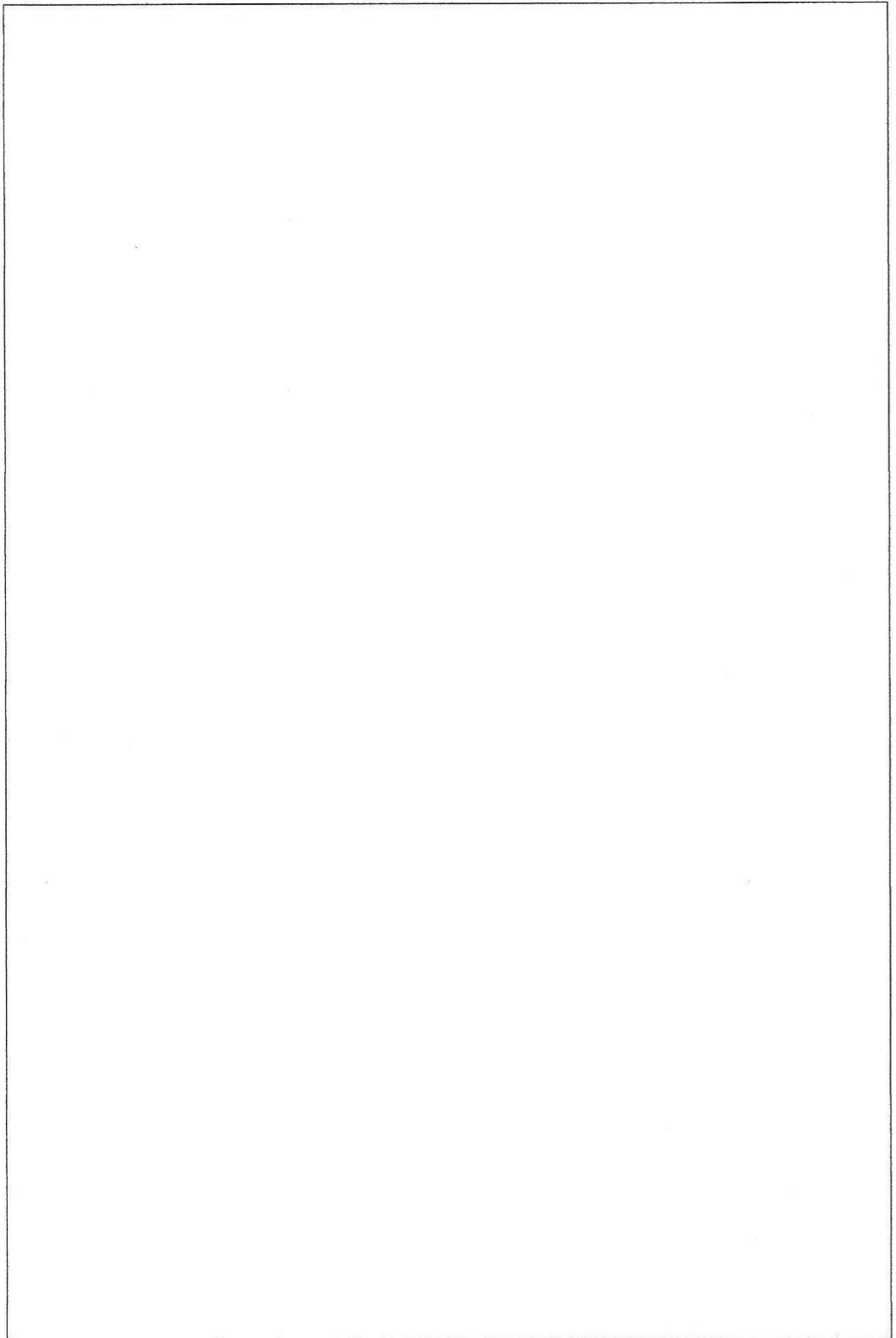
**Association of International Accountants**

**Address:**

<b>22 Meadow Drive</b>
<b>Bembridge</b>
<b>Isle of Wight PO35 5YA</b>

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



**WOODCROFT PRE SCHOOL & WRAP AROUND CARE**

England & Wales - Charity number 1146967

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# Accounts

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# **Trustees' Annual Report**

For the period  
from 01/04/2020 to 31/03/2021

## **Woodcroft Pre-School & Wraparound Care**

Registered Charity number 1146967

35, Woodcroft Lane  
Waterlooville  
PO8 9QD

### **Trustees**

Mrs Susan Sutherland  
Mrs Kirsty Thompson

### **Structure, governance and management**

The charity is governed by constitution. The trustees are elected at the Annual General Meeting. It is run under the Pre-School Learning Alliance guidelines and is Ofsted inspected. There is a child protection policy in place. Criminal Records Bureau checks are carried out prior to commencement of employment or trusteeship. All trustees give their time voluntarily and receive no remuneration or benefits.

### **Objectives and activities**

To enhance the development and education of children below statutory school age by encouraging parents to understand and provide for the need of their children through community groups and by:-

- a) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) Instigating and adhering to and furthering the aim of the Preschool Learning Alliance.
- d) Offering holiday childcare provision for children up to the age of 12.

The children are given the opportunity to partake in a varied range of activities. The sessions are structured to familiarise the children with school routines. They benefit from having a safe, caring environment where they are able to learn and play safely.

### **Achievements and performance**

The preschool continues to be a popular choice for local parents. Our funds are mainly from Government funding and parents fees. Our main cost is staffing and we aim to keep a better than recommended staff to children ratio.

**Financial review**

The trustees recommend that the PreSchool always has in the bank reserves to meet one term's expenditure.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signed.....*S. Sutherland*.....  
Susan Sutherland

Dated.....28<sup>th</sup> September 2021.....

Registered number  
05756948

**Woodcroft Pre-School and Wraparound Care**  
**Report and Abridged Accounts**  
**for the year ended**  
**31 March 2021**

**(A company limited by guarantee and not having a share capital)**

**Woodcroft Pre-School and Wraparound Care  
Report and accounts  
Contents**

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## **Woodcroft Pre-School and Wraparound Care Company Information**

### **Directors**

Tracie Voysey  
Rachel Reid

### **Secretary**

Elaine Keens

### **Trustees**

Susan Sutherland  
Kirsty Thompson

### **Accountants**

AA Accountancy Ltd  
68, Kensington Road  
Copnor  
Portsmouth  
Hampshire  
PO2 0JR

### **Bankers**

NatWest Bank plc  
93, London Road  
Waterlooville  
Hampshire  
PO7 7EG

### **Registered office**

35-37, Woodcroft Lane  
Lovedean  
Waterlooville  
Hampshire  
PO8 9QD

### **Registered number**

05756948

### **General**

Company incorporated on 27th March 2006

Charity number 1146967

The company is exempted from the use of the word "Ltd" in its name

**Woodcroft Pre-School and Wraparound Care**  
**Registered number: 05756948**  
**Directors' Report**

The directors present their report and abridged accounts for the year ended 31 March 2021.

**Principal activities**

The company's principal activity during the year continued to be the provision of pre-school and care services to infants.

**Directors**

The following persons served as directors during the year:

Tracie Voysey  
Rachel Reid

**Small company provisions**

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

This report was approved by the board on 27 September 2021 and signed by its order.



.....  
Elaine Keens  
Secretary

**Woodcroft Pre-School and Wraparound Care  
Accountants' Report**

**Accountants' report to the directors of  
Woodcroft Pre-School and Wraparound Care**

You consider that the company is exempt from an audit for the year ended 31 March 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



.....  
AA Accountancy Ltd  
Incorporated Practising Accountants

68, Kensington Road  
Copnor  
Portsmouth  
Hampshire  
PO2 0JR

27 September 2021

**Woodcroft Pre-School and Wraparound Care  
Abridged Profit and Loss Account  
for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Gross profit</b>	289,305	332,293
Administrative expenses	(289,629)	(274,433)
<b>Operating (loss)/profit</b>	<u>(324)</u>	<u>57,860</u>
Interest payable	(23)	-
<b>(Loss)/profit on ordinary activities before taxation</b>	<u>(347)</u>	<u>57,860</u>
Tax on (loss)/profit on ordinary activities	-	-
<b>(Loss)/profit for the financial year</b>	<u><u>(347)</u></u>	<u><u>57,860</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Registered number: 05756948**  
**Abridged Balance Sheet**  
**as at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	12,700	8,420
<b>Current assets</b>			
Debtors		23,564	10,133
Cash at bank and in hand		92,156	101,263
		<u>115,720</u>	<u>111,396</u>
<b>Creditors: amounts falling due within one year</b>			
		(14,980)	(6,029)
<b>Net current assets</b>		<u>100,740</u>	<u>105,367</u>
<b>Net assets</b>		<u><u>113,440</u></u>	<u><u>113,787</u></u>
<b>Capital and reserves</b>			
Accumulated fund		113,440	113,787
<b>Shareholders' funds</b>		<u><u>113,440</u></u>	<u><u>113,787</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006.

X *Tracie Voysey* X

.....  
Tracie Voysey  
Director

Approved by the board on 27 September 2021

**Woodcroft Pre-School and Wraparound Care  
Statement of Changes in Equity  
for the year ended 31 March 2021**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 April 2019</b>	-	-	-	55,927	55,927
Profit for the financial year				57,860	57,860
<b>At 31 March 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,787</u>	<u>113,787</u>
<b>At 1 April 2020</b>	-	-	-	113,787	113,787
Loss for the financial year				(347)	(347)
<b>At 31 March 2021</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,440</u>	<u>113,440</u>

**Woodcroft Pre-School and Wraparound Care**  
**Notes to the Abridged Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The abridged accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	20% reducing balance
-----------	----------------------

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Woodcroft Pre-School and Wraparound Care**  
**Notes to the Abridged Accounts**  
**for the year ended 31 March 2021**

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

<b>2 Employees</b>	<b>2021 Number</b>	<b>2020 Number</b>
Average number of persons employed by the company	<u>14</u>	<u>14</u>
<b>3 Tangible fixed assets</b>		<b>Total £</b>
<b>Cost</b>		
At 1 April 2020		15,192
Additions		<u>7,359</u>
At 31 March 2021		<u>22,551</u>
 <b>Depreciation</b>		
At 1 April 2020		6,772
Charge for the year		<u>3,079</u>
At 31 March 2021		<u>9,851</u>
 <b>Net book value</b>		
At 31 March 2021		<u>12,700</u>
At 31 March 2020		<u>8,420</u>
<b>4 Guarantees made by the company on behalf of directors</b>		
<b>Main terms</b>	<b>Maximum liability £</b>	<b>Amount paid and incurred £</b>
Tracie Voysey	1	-
Rachel Reid	<u>1</u>	<u>-</u>
	<u>2</u>	<u>-</u>

**5 Other information**

Woodcroft Pre-School and Wraparound Care is a private company incorporated in England. Its registered office is :

35-37, Woodcroft Lane  
 Lovedean  
 Waterlooville  
 Hampshire  
 PO8 9QD

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	307,829	360,524
Cost of sales	(18,524)	(28,231)
<b>Gross profit</b>	<u>289,305</u>	<u>332,293</u>
Administrative expenses	(289,629)	(274,433)
<b>Operating (loss)/profit</b>	<u>(324)</u>	<u>57,860</u>
Gain on revaluation of investments	-	-
Interest payable	(23)	-
<b>(Loss)/profit before tax</b>	<u><u>(347)</u></u>	<u><u>57,860</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fee income	298,144	367,772
Opening balance	(10,133)	(17,381)
Fee income due in	19,818	10,133
	<u>307,829</u>	<u>360,524</u>
<b>Cost of sales</b>		
Childrens' fun days	2,330	400
Craft materials	5,796	4,525
Food and catering	10,651	21,237
Food - contributions from parents	(2,321)	-
Toys and equipment	2,068	2,069
	<u>18,524</u>	<u>28,231</u>
<b>Administrative expenses</b>		
Employee costs:		
Staff wages	224,060	177,690
SMP recovery	(4,742)	(8,258)
SMP compensation NI	(268)	(248)
Director's salary - T Voysey	36,875	25,837
Workplace pension costs	4,264	3,924
Employer's NI	21,064	14,492
Employer's NI - recovery	(4,000)	(3,000)
HM Government - CJRS grants	(44,854)	-
CRB checks	572	52
Agency staff	-	640
Staff training and courses	679	486
Staff uniforms	712	870
Staff welfare	1,152	581
	<u>235,514</u>	<u>213,066</u>
Premises costs:		
Cleaning	2,143	1,023
Property repairs	7,012	131
Rent	23,165	31,576
Rent - back rent	-	5,597
Electricity, gas and water	6,936	6,410
Waste collections	702	796
	<u>39,958</u>	<u>45,533</u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed profit and loss account**  
**for the year ended 31 March 2021**

*This schedule does not form part of the statutory accounts*

	<b>2021</b>	<b>2020</b>
General administrative expenses:		
Hygiene products	145	757
Internet expenses	454	391
License and registration fees	255	423
Postage and packaging expenses	98	-
Public & employers liability insurance	750	713
Software expenses	80	-
Stationery and ink cartridges	896	3,793
Subscriptions	644	522
Cellphone	296	-
Telephone	1,060	616
Telephone - second line	920	831
Repairs and maintenance	50	151
Depreciation	3,079	2,077
Donations	50	-
Sundry expenses	102	116
	<u>8,879</u>	<u>10,390</u>
Other financial costs		
Bank charges	596	633
Autopay charges	-	6
Sumup charges	-	119
	<u>596</u>	<u>758</u>
Legal and professional costs:		
Accountancy fees	1,480	1,560
Book-keeping and payroll	2,652	2,440
Advertising and promotions	550	400
Debt collection costs	-	286
	<u>4,682</u>	<u>4,686</u>
<b>Total administrative expenses</b>	<u><u>289,629</u></u>	<u><u>274,433</u></u>

**Woodcroft Pre-School and Wraparound Care**  
**Detailed balance sheet**  
**as at 31 March 2021**

*This schedule does not form part of the statutory accounts*

**Tangible fixed assets**

	Equipment £	Office equipment £	Extra Sensory room £	Total £
<b>Cost</b>				
At 1 April 2020	7,253	3,537	4,402	15,192
Additions	7,359	-	-	7,359
At 31 March 2021	<u>14,612</u>	<u>3,537</u>	<u>4,402</u>	<u>22,551</u>
<b>Depreciation</b>				
At 1 April 2020	3,253	1,937	1,582	6,772
Charge for the year	2,199	320	560	3,079
At 31 March 2021	<u>5,452</u>	<u>2,257</u>	<u>2,142</u>	<u>9,851</u>
<b>Net book value</b>				
At 31 March 2021	<u>9,160</u>	<u>1,280</u>	<u>2,260</u>	<u>12,700</u>
At 31 March 2020	<u>4,000</u>	<u>1,600</u>	<u>2,820</u>	<u>8,420</u>

**Debtors**

	2021 £	2020 £
Trade debtors	19,818	10,133
Sundry debtors	3,746	-
	<u>23,564</u>	<u>10,133</u>

**Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	264	-
Accrued expenses	1,691	1,630
NEST liability account	232	155
HMRC - paye and nic due	12,793	4,244
	<u>14,980</u>	<u>6,029</u>

**Cash at bank and in hand**

	2021 £	2020 £
NatWest current account	92,106	101,213
Cash in hand	50	50
	<u>92,156</u>	<u>101,263</u>



**Section A**

**Independent Examiner's Report**

<b>Report to the trustees/ members of</b>	Charity Name <b>Woodcroft Pre-School and Wraparound Care</b>		
<b>On accounts for the year ended</b>	<b>31st March 2021</b>	<b>Charity no (if any)</b>	<b>1146967</b>
<b>Set out on pages</b>	<b>1 to 12</b> <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2021** YY.

**Responsibilities and basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

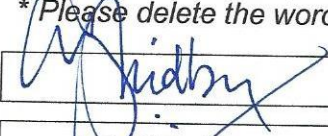
**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\*Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:** **23/12/2021**

**Name:** **A D Kidby**

**Relevant professional qualification(s) or body (if any):** **Association of International Accountants**

**Address:**

**68, Kensington Road**

**Copnor**

**Portsmouth PO2 0JR**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**