

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.

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.

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.

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.

Risk Management

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

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.
-

Approved by the Board of Trustees on: 08/01/2025

Signed:

TUaBm

Tracie Vasey

Trustee

8.1.25

EKERO

atBano

Adair

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

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

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

	2025	2024
	£	£
Income	708,282	557,633
Gross income for the year	<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
Total expenditure for the year	<u>617,175</u>	<u>489,698</u>
Net income before tax for the year	91,107	67,935
Net income for the year	<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 £
Fixed assets			
Tangible assets	11	41,786	17,260
		<u>41,786</u>	<u>17,260</u>
Current assets			
Debtors	12	10,960	9,170
Cash at bank and in hand		241,126	166,465
		<u>252,086</u>	<u>175,635</u>
Creditors: Amount falling due within one year	13	(25,524)	(15,654)
Net current assets		<u>226,562</u>	<u>159,981</u>
Total assets less current liabilities		<u>268,348</u>	<u>177,241</u>
Net assets excluding pension asset or liability		<u>268,348</u>	<u>177,241</u>
Total net assets		<u><u>268,348</u></u>	<u><u>177,241</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		268,348	177,241
		<u>268,348</u>	<u>177,241</u>
Reserves	14		
Total funds		<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.

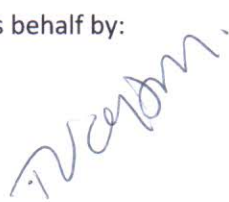
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 £
Cash flows from operating activities		
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
Net cash provided by operating activities	<u>109,133</u>	<u>97,012</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(34,972)	(39,853)
Dividends, interest and rents from investments	500	-
Net cash used in investing activities	<u>(34,472)</u>	<u>(39,853)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	74,661	57,159
Cash and cash equivalents at the beginning of the year	166,465	-
Cash and cash equivalents at the end of the year	<u>241,126</u>	<u>57,159</u>
Components of cash and cash equivalents		
Cash and bank balances	241,126	166,465
	<u>241,126</u>	<u>166,465</u>

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.

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

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

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
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

	Unrestricted £	Total 2025 £	Total 2024 £
	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

	2025	2024
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:

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

11 Tangible fixed assets

	Fixtures, Fittings and Equipment		Total
	£	£	£
Cost or revaluation			
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>
Depreciation and impairment			
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>
Net book values			
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

	2025	2024
	£	£
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

	2025	2024
	£	£
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

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

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
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

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
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	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

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

Woodcroft Pre-School And Wraparound Care

Notes to the Accounts

18 Related party disclosures

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

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

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

<i>Name of related party</i>	Lewis Voysey
<i>Description of relationship between the parties</i>	Son of Trustee
<i>Description of transaction and general amounts involved</i>	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 £
Income and endowments from:			
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>
Total income and endowments	708,282	708,282	557,633
Expenditure on:			
Charitable activities			
Funding	40,586	40,586	29,647
	<u>40,586</u>	<u>40,586</u>	<u>29,647</u>
Total of expenditure on charitable activities	40,586	40,586	29,647
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>
Total of expenditure of other costs	<u>576,589</u>	<u>576,589</u>	<u>460,051</u>
Total expenditure	<u>617,175</u>	<u>617,175</u>	<u>489,698</u>
Net gains on investments	-	-	-
Net income	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
Net income before other gains/(losses)	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
Other Gains	-	-	-
Net movement in funds	<u>91,107</u>	<u>91,107</u>	<u>67,935</u>
Reconciliation of funds:			
Total funds brought forward	177,241	177,241	109,306
Total funds carried forward	<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**

31st March 2025

Charity no.:

1146967

Company no.:

05756948

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**

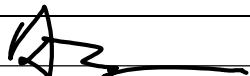
[The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Management Accountants.

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

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

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

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.