

ALNE PRE-SCHOOL PLAY GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Company Registration No. 08056940 (England and Wales)

Charity Registration No. 1147197

ALNE PRE-SCHOOL PLAY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Dawn Grainger Mrs Nicola Morris Dr Laura Patel Mrs Sarah Linsley	(Appointed 7 July 2025) (Appointed 8 May 2025)
Secretary	Mrs Nicola Morris	
Charity number (England and Wales)	1147197	
Company number	08056940	
Principal address	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT	
Registered office	Alne Primary School Main Street Alne York YO61 1RT	
Independent examiner	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN	
Bankers	HSBC Bank plc 13 Parliament Street York YO1 8XS	

ALNE PRE-SCHOOL PLAY GROUP

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ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Alne Preschool is open Monday to Friday from 8.00 am – 6.00pm. As Outwood Academy does not offer an afterschool club, we have a breakfast club and after school club, both of which are open to children up to 11 years old.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The childcare provided is aligned with early years best practice. Activities were planned to encourage learning through play and covered key areas of development including communication and language, physical development, and personal, social, and emotional development.

Achievements include:

- Delivery of a broad range of age-appropriate play, creative, and outdoor activities
- Maintenance of a safe, nurturing environment with appropriate adult-to-child ratios

We provide quality, affordable childcare and enable children to move onto primary school with strong foundations to build upon. We engage with the local community and offer families the opportunity to express their opinions and suggestions for the preschool. We invite all families to attend our annual general meeting to provide updates and answer questions.

The playgroup remained committed to being inclusive and welcoming to all families within the community. Reasonable adjustments were made to support children with additional needs and activities were adapted to ensure all children could participate fully.

Achievements include:

- Supporting children with differing developmental needs
- Creating an environment that promotes equality, diversity, and mutual respect
- Maintaining affordable fees to ensure accessibility for families

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees ensured that the playgroup was well governed and compliant with relevant policies and procedures. Staff and volunteers were supported through regular supervision and access to training where possible.

Achievements include:

- Ongoing review of safeguarding, health and safety, and operational policies
- Continued commitment to safeguarding and child welfare
- Retention of experienced staff and volunteers, contributing to continuity of care

The trustees managed the playgroup's resources responsibly, ensuring that funds were applied solely towards achieving the charity's objectives. Despite ongoing financial pressures, the playgroup remained financially stable.

Achievements include:

- Careful budget management and monitoring of expenditure
- Use of funds to enhance resources and equipment for children
- Planning for future sustainability and resilience

Although recruitment continues to present a challenge in the childcare sector we have been able to maintain safe staffing ratios and have successfully recruited highly experienced staff members who have integrated well into the team and developed bonds with the children.

We are working hard to fill the vacant Deputy Manager position and aim to continue recruitment beyond required staffing ratios in order to build resilience and continue to grow the preschool. With many young families living in the local area there is the opportunity to offer more child care places and continue to increase our presence in the community.

Our employees are encouraged to take CPD opportunities as they arise. They are also fully supported by our experienced preschool manager with both professional and when required, personal matters.

Preschool receive funding through a mixture of grants and money raised during events. This year we have used funds raised through the local Christmas 'Tractor Run' to further develop our outdoor area with a retractable fence to enable different age groups to play separately or together. These funds have also been used to refresh toys, books and craft supplies ensuring equipment remains safe and well maintained.

We have installed a washing machine in the locker room. This has reduced the work load of staff who previously would take laundry home to do in their own time. This also makes the process quicker and more efficient.

We have reviewed the security of the setting and reviewed our evacuation and invacuation procedures. We have replaced the lock on the front door and the door between the entrance and main preschool room. We have installed a camera at the front entrance of the school so that staff are able to see who is approaching the front door.

We have replaced the preschool signage with a brighter and more modern sign which also represents our dedication to diversity and inclusivity. We held a community 'tidy up' day with help from volunteers to organise our outdoor area and maintain the garden area at the front of the preschool.

Financial review

Incoming resources for the year were £191,875 (2024 £163,607) including fees received of £190,573 and investment income of £1,268.

ALNE PRE-SCHOOL PLAY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Reserves policy

Reserves Policy:

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £30,000. This target was achieved this year with general unrestricted funds being £272,876 at the year end.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We plan to install new high secure gates at the front of the school. Following review of our invacuation procedure we plan to install full length blinds over external glass doors.

We will replace all the chairs and some of the tables used for crafts and at meal times. We will install a new seating area outdoors enabling staff to enjoy breaks outdoors when the weather allows.

We will recruit an apprentice preschool assistant to build resilience into staffing levels and enable us to plan for the future.

As always, we will carefully monitor staff costs and child enrolment to maintain a strong and stable financial position. Where capacity allows, we will focus on welcoming new children to our preschool, as well as our breakfast and after school club.

We will continue to actively pursue grant opportunities and organise fundraising events to support and enhance the preschool.

Structure, governance and management

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger

Mrs Nicola Morris

Mrs Hannah Corner

(Resigned 31 August 2025)

Mr Chris Chapman

(Resigned 7 July 2025)

Dr Laura Patel

(Appointed 7 July 2025)

Miss Kirsty Roe

(Resigned 7 July 2025)

Mrs Sarah Linsley

(Appointed 8 May 2025)

Recruitment and appointment of trustees

Trustees are appointed or reappointed annually at the Annual General Meeting held in May.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have 4 members of staff comprising a Manager, 2 Pre-school Playgroup Assistants and 1 preschool apprentice working towards level 3 qualification. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

ALNE PRE-SCHOOL PLAY GROUP
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees' report was approved by the Board of Trustees.

Dr Laura Patel
Trustee

14 February 2026

ALNE PRE-SCHOOL PLAY GROUP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP

I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Hunter Gee Holroyd

Nigel Everard BA FCA
Club Chambers
Museum Street
York
YO1 7DN

Dated: 25 February 2026

ALNE PRE-SCHOOL PLAY GROUP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Charitable activities	2	190,573	-	190,573	159,050	-	159,050
Other trading activities	3	34	-	34	3,502	-	3,502
Investments	4	1,268	-	1,268	1,055	-	1,055
Total income		191,875	-	191,875	163,607	-	163,607
Expenditure on:							
Charitable activities	5	149,314	163	149,477	150,292	2,753	153,045
Total expenditure		149,314	163	149,477	150,292	2,753	153,045
Net income/(expenditure)		42,561	(163)	42,398	13,315	(2,753)	10,562
Transfers between funds		(2,487)	2,487	-	18	(18)	-
Net movement in funds	7	40,074	2,324	42,398	13,333	(2,771)	10,562
Reconciliation of funds:							
Fund balances at 1 September 2024		236,215	-	236,215	222,882	2,771	225,653
Fund balances at 31 August 2025		276,289	2,324	278,613	236,215	-	236,215

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ALNE PRE-SCHOOL PLAY GROUP

BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		127,844		131,257
Current assets					
Debtors	12	565		586	
Cash at bank and in hand		175,576		120,127	
		<u>176,141</u>		<u>120,713</u>	
Creditors: amounts falling due within one year	13	<u>(25,372)</u>		<u>(15,755)</u>	
Net current assets			150,769		104,958
Total assets less current liabilities			<u>278,613</u>		<u>236,215</u>
The funds of the charity					
Restricted income funds	14	2,324		-	
Unrestricted funds	15	276,289		236,215	
		<u>278,613</u>		<u>236,215</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 14 February 2026

Dr Laura Patel
Trustee

Company registration number 08056940 (England and Wales)

ALNE PRE-SCHOOL PLAY GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Company information

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
NYCC Fees received	190,573	159,050

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	34	3,502

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,268	1,055

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on charitable activities

	Playgroup Activities 2025 £	Playgroup Activities 2024 £
Direct costs		
Staff costs	110,519	108,357
Depreciation and impairment	3,413	3,413
Equipment	2,102	5,120
Rent	1,456	-
PLA membership/insurance	2,601	2,170
Postage and stationery	244	131
Telephone	929	704
Refreshments	7,586	7,020
Ofsted	220	220
Licences	135	131
Electricity and water	3,000	3,218
Professional fees	832	1,335
Council tax	1,413	1,483
Sundry expenses	2,144	1,514
Repairs	4,394	10,163
Bad debts	378	505
	<u>141,366</u>	<u>145,484</u>
Share of support and governance costs (see note 6)		
Governance	8,111	7,561
	<u>149,477</u>	<u>153,045</u>
Analysis by fund		
Unrestricted funds	149,314	150,292
Restricted funds	163	2,753
	<u>149,477</u>	<u>153,045</u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Accountancy	-	1,860	1,860	1,797	Governance
Bookkeeping and Sage costs	-	6,251	6,251	5,764	Governance
	-	8,111	8,111	7,561	
Analysed between:					
Charitable activities	-	8,111	8,111	7,561	

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,860	1,797
Depreciation of owned tangible fixed assets	3,413	3,413

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Education and development	5	6

Employment costs

	2025 £	2024 £
Wages and salaries	103,984	99,487
Agency staff costs	6,535	8,870
	110,519	108,357

There were no employees whose annual remuneration was £60,000 or more.

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Building £
Cost	
At 1 September 2024	170,647
At 31 August 2025	170,647
Depreciation and impairment	
At 1 September 2024	39,390
Depreciation charged in the year	3,413
At 31 August 2025	42,803
Carrying amount	
At 31 August 2025	127,844
At 31 August 2024	131,257

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	565	586

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,761	-
Accruals and deferred income	23,611	15,755
	25,372	15,755

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Resources expended	Transfers	At 31 August 2025
	£	£	£	£
Tractor Run Fund	-	(163)	2,487	2,324
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Resources expended	Transfers	At 31 August 2024
	£	£	£	£
Co-op grant funding	2,771	(2,753)	(18)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

Tractor Run fund, a local Christmas fund used to develop our outdoor area with a retractable fence to enable different age groups to play separately or together. These funds have also been used to refresh toys, books and craft supplies ensuring equipment remains safe and well maintained.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Playgroup buildings fund	131,257	-	(3,413)	-	127,844
General funds	104,958	191,875	(145,901)	(2,487)	148,445
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	236,215	191,875	(149,314)	(2,487)	276,289
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Playgroup buildings fund	134,670	-	(3,413)	-	131,257
General funds	88,212	163,607	(146,879)	18	104,958
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	222,882	163,607	(150,292)	18	236,215
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ALNE PRE-SCHOOL PLAY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

15 Unrestricted funds

(Continued)

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Tangible assets	127,844	-	127,844
Current assets/(liabilities)	148,445	2,324	150,769
	<u>276,289</u>	<u>2,324</u>	<u>278,613</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	131,257	-	131,257
Current assets/(liabilities)	104,958	-	104,958
	<u>236,215</u>	<u>-</u>	<u>236,215</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).