

Charity registration number 1168815 (England and Wales)

WOODLAND CORNER
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

WOODLAND CORNER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Griffiths Ms A Moreaux Ms J Brown Ms L Martin Ms L Griffiths Ms C Leeks Ms G Woollard	(Appointed 18 September 2024)
Senior management	Cheryl Leeks Emma Guy Nicola Peachey Abbie Hull	Manager Deputy Manager Business Manager Pre-school Leader
Charity registration	England and Wales	1168815
Principal address	Nayland Primary School Bear Street Nayland Colchester Essex United Kingdom CO6 4HY	
Independent examiner	Louise Hallsworth FCA Affinia (Orpington) Chartered Accountants Lynwood House, Crofton Road Orpington BR6 8QE	

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WOODLAND CORNER

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their 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 Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The aims of the Pre-School are to enhance the development and education of children primarily under the statutory school age by:

- a. Offering appropriate play, education and care facilities, extended hours sessions and family learning opportunities.
- b. Ensuring that Woodland Corner offers opportunities for all children whatever their race, culture, religion, means or ability.
- c. Encouraging parents/carers to be involved in the activities at the setting.
- d. Encouraging the study of the needs of children in the setting and their families and promoting public interest in and recognition of such needs in the local areas.
- e. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Woodland Corner continues to be run by a committee of trustees who work hard to ensure that the facility keeps its enthusiastic and dedicated staff, maintains its excellent relationship with Nayland Primary School (in whose grounds we are situated) and essentially continues to be able to provide a safe, happy and nurturing environment for local children.

Public benefit

Throughout the year the trustees have paid due regard to the guidance issued by the Charity Commission on public benefit.

In maintaining and developing our services we demonstrate our consideration of the public benefit by responding to the needs of local parents/carers and children through the provision of high-quality, affordable care and learning opportunities within the local community. We continue to offer:

- Morning and afternoon pre-school sessions for children aged 2-4 years.
- Daily lunch club sessions for children aged 2-4 years.
- Breakfast and After-School club for children aged 2-11 years.
- Holiday club sessions according to demand.

Woodland Corner works closely with Suffolk County Council and the Early Years Alliance to gain guidance and support on how best to meet the public benefit in our local area through provision of a sustainable and high-quality service.

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

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Significant activities and achievements against objectives

Throughout the year 1st September 2024 to 31st August 2025, Woodland Corner has continued to offer high-quality, affordable childcare for the local community.

Overall, during this financial year both pre-school and extended school sessions have been exceptionally well attended and many sessions being at full capacity. This is a pattern we see continuing into the 2025/26 academic year.

We have further developed and invested in the setting: with an extension to the side of the building. The extension has provided additional space for the children and has enabled the creation of a dedicated staff room and nappy changing area for our younger children. The overall increase in space will allow for 4 more incremental spaces for all sessions, subject to Ofsted confirmation, and will be particularly beneficial for the extended school sessions where we will be able to increase numbers from 24 to 28. New flooring and carpets have been laid throughout, and provisions have been made during this process to enable further air conditioning to be added at a later date.

We have run a series of successful fundraising events and actively engage with the local community. Events have included an Inflatable Fun Day and a Cake Sale in the village, selling Hot Chocolate and Cookies at the local Bonfire Night event and a child's focused sponsored Toddler Waddle walk which all the children within the setting took part in.

Financial review

We remain in a strong financial position and consideration shall continue to be given to ways in which we can use any additional funds to develop the setting further. However going forward we need to be mindful of increased costs.

Reserves policy

As a committee we regularly review our financial situation to ensure that we are operating with sufficient reserves, with on going support from Suffolk County Council.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level equivalent to six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to the ways in which additional funds may be raised. A copy of our Reserves Policy can be obtained from the Woodland Corner management team.

The level of reserves has been maintained throughout the period.

Structure, governance and management

The Charity's governing document is the Pre-School Learning Alliance Model CIO Constitution for Childcare Providers 2013 version adopted on 12 July 2016.

The Charity is a Pre-School managed by a committee of volunteer trustees.

The trustees who served during the period and up to the date of signature of the financial statements were:

Ms C Copeland	(Resigned 28 August 2025)
Ms L Engleheart	(Resigned 18 September 2024)
Ms L Volk	(Resigned 16 September 2024)
Mr R Griffiths	
Ms A Moreaux	
Ms J Brown	
Ms L Martin	
Ms L Griffiths	
Ms C Leeks	
Ms G Woollard	(Appointed 18 September 2024)

WOODLAND CORNER

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Recruitment and appointment of trustees

Trustees are appointed by the existing trustees.

Other

The charity's policy is to consult and discuss with employees on matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

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


.....
Ms J Brown
Chair

Date: 13.02.2026

WOODLAND CORNER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODLAND CORNER

We report to the trustees on our examination of the financial statements of Woodland Corner (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

We report in respect of our examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2013 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.



Louise Hallsworth FCA

Affinia (Orpington)

Chartered Accountants

Lynwood House, Crofton Road

Orpington

BR6 8QE

Date: 13 February 2026

WOODLAND CORNER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Grant income	3	136,600	90,111
<u>Voluntary income</u>			
Fundraising	4	2,467	2,896
Other income	4	103,050	127,828
		<u>242,117</u>	<u>220,835</u>
Total income			
Expenditure on:			
<u>Charitable activities</u>			
Charitable activities	5	205,148	194,799
		<u>205,148</u>	<u>194,799</u>
Total expenditure			
		<u>36,969</u>	<u>26,036</u>
Net income and movement in funds			
Reconciliation of funds:			
Fund balances at 1 September 2024		167,739	141,703
		<u>204,708</u>	<u>167,739</u>
Fund balances at 31 August 2025			

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

WOODLAND CORNER

STATEMENT OF FINANCIAL POSITION

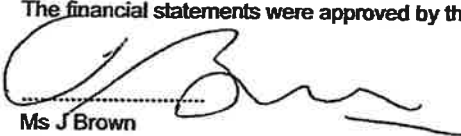
AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		43,548		11,768
Current assets					
Cash at bank and in hand		163,110		157,921	
Creditors: amounts falling due within one year	12	(1,950)		(1,950)	
Net current assets			161,160		155,971
Total assets less current liabilities			204,708		167,739
The funds of the charity					
Unrestricted funds	13		204,708		167,739
			204,708		167,739

For the year ended 31 August 2025, the charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to smaller charities.

The financial statements were approved by the trustees on 13.02.2026


Ms J Brown
Chair

WOODLAND CORNER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Woodland Corner is a charity registered with The Regulator for Charities in England and Wales. The principal place of business is Nayland Primary School, Bear Street, Nayland, Colchester, Essex, CO6 4HY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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. 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 at least 12 months from the date of signing these accounts. 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.

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.

Income represents amounts receivable from fundraising, grants and donations and other sundry items.

Grants are accounted for when the conditions are met of the grant.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

WOODLAND CORNER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 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:

Property	25 years straight line
Plant and equipment	20% reducing balance

1.6 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).

1.7 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.

1.8 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.

1.9 Employee benefits

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

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WOODLAND CORNER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from grant income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	136,600	90,111

4 Voluntary income

	Fundraising £	Other income £	2025 £	2024 £
Charitable income	2,467	103,050	105,517	130,724

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	168,252	153,649
Depreciation and impairment	20	24
Staff training	294	1,028
Purchases	14,228	15,406
	182,794	170,107
Share of support and governance costs (see note 6)		
Support	18,688	20,844
Governance	3,666	3,848
	205,148	194,799
Analysis by fund		
Unrestricted funds	205,148	194,799

WOODLAND CORNER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Support costs allocated to activities

	2025 £	2024 £
Bank charges	37	41
Rates	2,580	1,837
Insurance	4,188	3,582
Light & heat	3,673	3,706
Repair & maintenance	3,598	7,725
Printing, postage & stationery	3,235	3,471
Advertising	1,377	482
Governance costs	3,666	3,848
	<u>22,354</u>	<u>24,692</u>
Analysed between:		
Charitable activities	<u>22,354</u>	<u>24,692</u>

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	3,666	3,848
Depreciation of owned tangible fixed assets	<u>20</u>	<u>24</u>

8 Trustees

One of the Trustees has been paid remuneration or has received other benefits from an employment with the Charity.

The value of Trustees' remuneration and other benefits was as follows:

C Leeks (Manager):

- Remuneration £20,000 - £25,000 (2024: £20,000 - £25,000)
- Employer's pension contributions £0 - £5,000 (2024: £0 - £5,000)

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>15</u>	<u>15</u>

WOODLAND CORNER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	154,017	153,649
Social security costs	11,543	-
Other pension costs	2,692	-
	<u>168,252</u>	<u>153,649</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate remuneration	<u>82,258</u>	<u>-</u>

10 Taxation

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

11 Tangible fixed assets

	Property £	Plant and equipment £	Total £
Cost			
At 1 September 2024	11,670	2,777	14,447
Additions	31,800	-	31,800
At 31 August 2025	<u>43,470</u>	<u>2,777</u>	<u>46,247</u>
Depreciation and impairment			
At 1 September 2024	-	2,679	2,679
Depreciation charged in the year	-	20	20
At 31 August 2025	<u>-</u>	<u>2,699</u>	<u>2,699</u>
Carrying amount			
At 31 August 2025	<u>43,470</u>	<u>78</u>	<u>43,548</u>
At 31 August 2024	<u>11,670</u>	<u>98</u>	<u>11,768</u>

The property owned by Woodland Corner is on a 25 year ground rent lease with Suffolk County Council, this runs to September 2043.

WOODLAND CORNER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,950	1,950

13 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 £	At 31 August 2025 £
General funds	167,739	242,117	(205,148)	204,708
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	141,703	220,835	(194,799)	167,739

14 Related party transactions

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