

Charity number: 1204755

Compton Playgroup CIO

Unaudited

Trustees' report and financial statements

For the period ended 31 August 2025

Compton Playgroup CIO

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Compton Playgroup CIO

Reference and administrative details of the Charity, its Trustees and advisers For the period ended 31 August 2025

Trustees	Laurie Louise Norton, Treasurer Hayley Emmerson, Secretary (appointed 21 November 2024) Sandra Parkington, Chair (appointed 17 June 2025) Paula Lochrie, Chair (resigned 17 June 2025) Anna Jane Glue, Secretary (resigned 21 November 2024) Cassandra Louise Palmer Langham, Trustee (resigned 7 November 2024)
Charity registered number	1204755
Principal office	The Childrens Centre Burrell Road Compton Newbury West Berkshire RG20 6NP
Accountants	Kreston Reeves LLP Suite 2 Orchard House Orchard Street Canterbury Kent CT2 8AR

Compton Playgroup CIO

Trustees' report

For the period ended 31 August 2025

The Trustees present their annual report together with the financial statements of the Charity for the period 1 March 2024 to 31 August 2025.

The Charity also trades under the names Compton Pre-School.

Objectives and activities

a. Policies and objectives

The objective of the charity is to provide to children under the statutory school age learning through play in an educational environment. Also to enhance the development and education of children by encouraging parents to understand and provide for the needs of their children through community groups.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The pre-school is open 5 days a week offering morning, afternoon and all-day sessions to parents. The Autumn term is generally our quietest but from the Spring term onwards most sessions are fully booked according to staff ratios. Various fundraising events are also held through the year to generate additional funding.

Trustees' report (continued)
For the period ended 31 August 2025

Achievements and performance

a. Review of activities

Financial period 1 March 2024 to 31 August 2025:

This has been another successful period for Compton Pre-school, we have achieved a surplus of £38,178. As at the Balance Sheet date the charity had total funds of £105,938 (2024: 67,760).

The principal sources of funding for the charity are from attendance fees and government contributions towards those fees. Although our rates remain reduced due to the West Berkshire Deficit, an increase in the underlying government funding rates, combined with higher session numbers, has resulted in an overall increase in income for the period.

The pre-school successfully organised a number of fundraising initiatives, including a scarecrow trail, Santa's sleigh, a sponsored Easter Bunny run, and an end-of-year raffle. These events not only supported the charity financially but also provided enjoyable and engaging experiences for the local community.

We continued to invest in our workforce, recognising the vital role our employees play in our success. Pay increases were implemented to reflect market conditions, reinforcing our commitment to fair and competitive remuneration. The departure of one team member led to the recruitment of new staff, who have integrated well and contributed positively to team dynamics. Despite these changes, the team remains strong, cohesive, and focused on delivering high-quality outcomes. All staff have undertaken a programme of continuing professional development (CPD) to ensure compliance with statutory requirements.

Overall, the Trustees are satisfied with the financial position of the pre-school during the reporting period. We acknowledge the importance of increasing session numbers and enhancing fundraising efforts to ensure the long-term sustainability of the charity.

We also continue to maintain strong partnerships with the local primary school, supported through the facilitation of a dedicated 'transition to school' group held on-site, which strengthens continuity and supports children in their educational journey.

The Charity Commission's rules, for charities with an annual profit of less than £1m, require an independent examination of the accounts by a competent person. Once the Preschool's accounts have been examined they will be published on the Charity Commission's website.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has maintained its reserve fund throughout the year, this fund is to ensure we would have enough money to pay staff for their notice period and redundancy should we be forced to close unexpectedly and includes a further £17,000 to act as a cash flow buffer, should it be needed, particularly during the remaining years of the West Berkshire Deficit.

The Trustees have designated funds in the sum of £27,500, details of which can be seen in note 13 of the accounts.

Compton Playgroup CIO

Trustees' report (continued) For the period ended 31 August 2025

Structure, governance and management

a. Constitution

Compton Playgroup CIO is a registered charity, number 1204755, and is constituted under a Trust deed dated 18 September 2023. The charity was previously registered as an unincorporated charity, also called "Compton Playgroup" (registered number 1031316). On 1 March 2024, the assets, liabilities and activities of the unincorporated charity were transferred to the CIO. This transfer of activity has been accounted for in accordance with the principles of merger accounting. Thus to aid understanding of the charity's activities and financial position, memorandum comparative figures have been included which represent the financial statements of the predecessor unincorporated charity for the 18 months ended 29 February 2024.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Compton Playgroup CIO

**Trustees' report (continued)
For the period ended 31 August 2025**

Approved by order of the members of the board of Trustees and signed on their behalf by:



Laurie Louise Norton

Date: 24/3/2026

Compton Playgroup CIO

Independent examiner's report For the period ended 31 August 2025

Independent examiner's report to the Trustees of Compton Playgroup CIO ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 2 April 2026

M K R Dyer ACA MAAT



Kreston Reeves LLP

Canterbury

Compton Playgroup CIO

Statement of financial activities For the period ended 31 August 2025

	Note	Unrestricted funds 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
Income from:				
Donations and legacies	3	539	539	767
Charitable activities	4	187,106	187,106	139,299
Other trading activities	5	4,685	4,685	7,406
Investments	6	2,052	2,052	654
Total income		194,382	194,382	148,126
Expenditure on:				
Raising funds		235	235	974
Charitable activities		155,969	155,969	122,023
Total expenditure		156,204	156,204	122,997
Net movement in funds		38,178	38,178	25,129
Reconciliation of funds:				
Total funds brought forward		67,760	67,760	42,631
Net movement in funds		38,178	38,178	25,129
Total funds carried forward		105,938	105,938	67,760

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 9 to 15 form part of these financial statements.

Compton Playgroup CIO

Balance sheet As at 31 August 2025

	Note	31 August 2025 £	29 February 2024 £
Current assets			
Debtors	11	1,200	1,745
Cash at bank and in hand		106,952	79,731
		<u>108,152</u>	<u>81,476</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(2,214)	(13,716)
Net current assets		<u>105,938</u>	<u>67,760</u>
Total net assets		<u>105,938</u>	<u>67,760</u>
Charity funds			
Unrestricted funds		<u>105,938</u>	<u>67,760</u>
Total funds		<u>105,938</u>	<u>67,760</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Laurie Louise Norton

Date: 24/3/2026

The notes on pages 9 to 15 form part of these financial statements.

Compton Playgroup CIO

Notes to the financial statements For the period ended 31 August 2025

1. General information

Compton Playgroup (the Charity) is a Charitable Incorporated Organisation (CIO), registered in England and Wales. The address of the Charity's registered office and principle place of business is The Childrens Centre, Burrell Road, Compton, Newbury, RG20 6NP, United Kingdom.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The activities of the charity were transferred from an unincorporated charity (Compton Playgroup - registered number 1031316) with effect from 1 March 2024. This transfer of activity has been accounted for in accordance with the principles of merger accounting. Thus to aid understanding of the charity's activities and financial position, memorandum comparative figures have been included which represent the financial statements of the predecessor unincorporated charity for the 18 months ended 29 February 2024.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Compton Playgroup CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements
For the period ended 31 August 2025**

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Compton Playgroup CIO

Notes to the financial statements For the period ended 31 August 2025

3. Income from donations and legacies

	Unrestricted funds 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
Donations	539	539	482
Grants	-	-	285
	<u>539</u>	<u>539</u>	<u>767</u>

4. Income from charitable activities

	Unrestricted funds 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
EY Funding	169,107	169,107	121,679
Parent fees	17,999	17,999	17,620
	<u>187,106</u>	<u>187,106</u>	<u>139,299</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
Income from fundraising	4,685	4,685	7,406

Compton Playgroup CIO

Notes to the financial statements For the period ended 31 August 2025

6. Investment income

	Unrestricted funds 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
Interest income	2,052	2,052	654

7. Analysis of expenditure by activities

	Support costs 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
Total expenditure	155,969	155,969	122,023

Notes to the financial statements
For the period ended 31 August 2025

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 18 months ended 31 August 2025 £	Total funds 18 months ended 31 August 2025 £	Total funds 18 months ended 29 February 2024 £
Staff costs	136,562	136,562	105,964
Advertising and marketing	219	219	82
Accountancy	630	630	1,320
Bank fees	110	110	30
Equipment & general expenses	2,404	2,404	3,104
Insurance	2,184	2,184	1,139
Light, power and heating	796	796	595
IT software	165	165	99
Rent	7,157	7,157	5,953
Staff training & uniforms	1,558	1,558	930
Subscriptions	1,661	1,661	962
Telephone and internet	1,300	1,300	987
Waste disposal	1,130	1,130	858
Interest paid	93	93	-
	<u>155,969</u>	<u>155,969</u>	<u>122,023</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £630 (2024 - £1,320).

9. Staff costs

	18 months ended 31 August 2025 £	18 months ended 29 February 2024 £
Wages and salaries	133,793	104,198
Social security costs	385	-
Contribution to defined contribution pension schemes	2,384	1,766
	<u>136,562</u>	<u>105,964</u>

Notes to the financial statements
For the period ended 31 August 2025

9. Staff costs (continued)

The average number of persons employed by the Charity during the period was as follows:

	18 months ended 31 August 2025 No.	18 months ended 29 February 2024 No.
Employees	6	5

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the period ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

11. Debtors

	31 August 2025 £	29 February 2024 £
Due within one year		
Trade debtors	-	1,238
Prepayments and accrued income	1,200	507
	1,200	1,745

12. Creditors: Amounts falling due within one year

	31 August 2025 £	29 February 2024 £
Other taxation and social security	1,214	1,073
Other creditors	370	531
Accruals and deferred income	630	12,112
	2,214	13,716

Notes to the financial statements
For the period ended 31 August 2025

13. Summary of funds

Summary of funds - current period

	Balance at 1 March 2024	Income	Expenditure	Balance at 31 August 2025
	£	£	£	£
Designated funds	27,500	-	-	27,500
General funds	40,260	194,377	(156,199)	78,438
	<u>67,760</u>	<u>194,377</u>	<u>(156,199)</u>	<u>105,938</u>

Designated Funds

The Trustees have designated funds in the sum of £27,500, of which £10,500 will cover redundancy costs in the event of closing the pre-school and £17,000 as a cash flow buffer to cover the West Berkshire Deficit.

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 August 2025	Total funds 31 August 2025
	£	£
Current assets	108,152	108,152
Creditors due within one year	(2,214)	(2,214)
Total	<u>105,938</u>	<u>105,938</u>

15. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £370 (2024 - £531) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

The Charity has not entered into any related party transaction during the period, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2025.