

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st August 2025  
for  
WILLIAM OLDER PLAYGROUP

MastersFuller  
Chartered Certified Accountants  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

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**for the Year Ended 31st August 2025**

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**Report of the Trustees**  
**for the Year Ended 31st August 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the charity is to provide a safe and comfortable environment for group play while promoting the education of children in the Angmering district who are under the statutory school age.

**Significant activities**

The charity runs the William Older Playgroup based in a purpose built building adjacent to St Margaret's C of E School in Angmering, West Sussex.

The charity provides 10 sessions a week to pre-school children living in the local area. We are registered with OFSTED and are guided by the Early Years Foundation Stage framework. We have spaces for approximately 50 children per session (exact number depends on the children's ages).

Our aim is to provide a warm, caring and safe environment, where learning is fun. We promote a healthy life style, a sense of independence and strong emotional well-being. By learning through PLAY we have found that our children thrive.

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The charity's activities during the year constitute a benefit to the local community.

**Volunteers**

The charity has a Parent Committee which contributes to our fundraising efforts by organising an event each term.

It is also supported by a number of child-care students from local colleges, as well as other volunteers from the local community who offer their time on an adhoc basis.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The playgroup has been flourishing on its existing site for over thirty years. Owing to our success and growing demand, we have grown from strength to strength. Our current registration is for up to 50 children per session. We operate 38 weeks of the year (generally in line with West Sussex schools). Children attend anywhere between 2 and 10 sessions a week.

**FINANCIAL REVIEW**

**Financial position**

The charity made a profit of £17,780 in the year. Income for the year was £336,554, with WSCC providing £315,479. The majority of income comes from children's fees. These fees are paid for either by the parents or for the larger part, by West Sussex County Council as part of the Government's free entitlement programme.

Money is also received from our Parent Committee's fundraising.

**Reserves policy**

The level of reserves is reviewed regularly by the trustees. The trustees consider that reserves (unrestricted funds not invested in fixed assets), should total the equivalent of the yearly running costs of the playgroup.

It is felt prudent to maintain free reserves at this level as the charity relies heavily on WSCC funding.

The total reserves (not represented by fixed assets) at 31st August 2025 were £199,324. The trustees are aware that this currently exceeds our policy.

**FUTURE PLANS**

The charity recognises that the main challenge going forward will be the increasing number of children wishing to attend the playgroup. The Trustees and Manager of the Playgroup are looking to improve the educational and play facilities for the children to meet and exceed the expectations of the Early Years framework.

# WILLIAM OLDER PLAYGROUP

## Report of the Trustees for the Year Ended 31st August 2025

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity is governed by its constitution, which was formally approved at the general meeting dated 7th May 1992. It was amended and formally approved at the general meeting dated 26th July 2004.

#### **Trustees**

The charity has four Trustees who are responsible for the overall management of the playgroup. In 2011, a Trustees Constitution was written and agreed; it is based on the Charity Commission's 'Model Trust Deed' and amended where appropriate. It formalises the Trustees roles and responsibilities.  
New trustees are elected/appointed by the other Trustees.

#### **Management**

The playgroup has a training subscription with West Sussex Early Childhood Service and Trustees are entitled to attend courses on a wide variety of topics (including child protection, business/marketing). The playgroup also funded separate training on Makaton for staff.

The charity is not part of a wider network of charities however we do rent our building/land from the William Older Schools Charity. The Schools Charity is an old village charity which administers a trust fund on behalf of the children/young people of Angmering and has complementary aims to our own. We have good relationships with the Early Childhood Service at West Sussex County Council.

The Trustees continue to keep the playgroup's activities under review, particularly with regard to the risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can best be mitigated.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

269069

#### **Principal address**

Arundel Road  
Angmering  
Littlehampton  
West Sussex  
BN16 4LP


#### **Trustees**

Mrs L Bowles  
M Robinson  
L Forsyth  
C Crathern

#### **Independent Examiner**

MastersFuller  
Chartered Certified Accountants  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

Approved by order of the board of trustees on 15th December 2025 and signed on its behalf by:



Mrs L Bowles - Trustee

**Independent Examiner's Report to the Trustees of**  
**William Older Playgroup**

**Independent examiner's report to the trustees of William Older Playgroup**

I report to the charity trustees on my examination of the accounts of William Older Playgroup (the Trust) for the year ended 31st August 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.

I M Walker FCCA

MastersFuller  
38 Salisbury Road  
Worthing  
West Sussex  
BN11 1RD

15th December 2025

**WILLIAM OLDER PLAYGROUP**

**Statement of Financial Activities**  
**for the Year Ended 31st August 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
WSCC		315,479	237,416
School fees		18,877	16,249
Other income		1,534	942
Investment income	2	664	900
<b>Total</b>		<b>336,554</b>	<b>255,507</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Running costs		318,774	232,046
<b>NET INCOME</b>		<b>17,780</b>	<b>23,461</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		427,723	404,262
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>445,503</b>	<b>427,723</b>

The notes form part of these financial statements



**WILLIAM OLDER PLAYGROUP**

**Balance Sheet**  
**31st August 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	246,179	56,107
<b>CURRENT ASSETS</b>			
Debtors	6	374	53,543
Cash at bank and in hand		262,105	353,720
		262,479	407,263
<b>CREDITORS</b>			
Amounts falling due within one year	7	(63,155)	(35,647)
<b>NET CURRENT ASSETS</b>		199,324	371,616
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		445,503	427,723
<b>NET ASSETS</b>		445,503	427,723
<b>FUNDS</b>			
Unrestricted funds		445,503	427,723
<b>TOTAL FUNDS</b>		445,503	427,723

The financial statements were approved by the Board of Trustees and authorised for issue on 15th December 2025 and were signed on its behalf by:



L Forsyth - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31st August 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures, fittings & equipment	- 25% on reducing balance
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**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



**WILLIAM OLDER PLAYGROUP**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st August 2025**

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	664	900
	<u>664</u>	<u>900</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st August 2025 nor for the year ended 31st August 2024.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Supervisor	1	1
Support staff	16	15
	<u>17</u>	<u>16</u>

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

**5. TANGIBLE FIXED ASSETS**

	Fixtures, fittings & equipment £
<b>COST</b>	
At 1st September 2024	169,883
Additions	248,093
	<u>417,976</u>
At 31st August 2025	<u>417,976</u>
<b>DEPRECIATION</b>	
At 1st September 2024	113,776
Charge for year	58,021
	<u>171,797</u>
At 31st August 2025	<u>171,797</u>
<b>NET BOOK VALUE</b>	
At 31st August 2025	<u>246,179</u>
At 31st August 2024	<u>56,107</u>

**WILLIAM OLDER PLAYGROUP**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st August 2025**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	<b>374</b>	<b>53,543</b>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Payments on account	<b>60,856</b>	<b>31,203</b>
Trade creditors	<b>500</b>	<b>3,364</b>
Taxation and social security	<b>719</b>	<b>-</b>
Other creditors	<b>1,080</b>	<b>1,080</b>
	<b>63,155</b>	<b>35,647</b>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st August 2025.

**WILLIAM OLDER PLAYGROUP**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st August 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	664	900
<b>Charitable activities</b>		
School fees	334,356	253,665
Other income	145	458
Fundraising	1,139	484
Local authority grant	250	-
	<u>335,890</u>	<u>254,607</u>
<b>Total incoming resources</b>	<u>336,554</u>	<u>255,507</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	181,803	153,243
Pensions	3,339	2,736
Rent	22,985	22,935
Rates	2,312	1,326
Insurance	1,706	1,620
Light & heat	3,429	3,574
Office expenses	11,912	8,162
Refuse	1,591	1,524
Training	1,269	1,796
Sundries	1,862	4,016
Toys & activities etc.	13,898	7,516
Consumables	2,008	1,787
Repairs, renewals & maintenance	7,914	5,771
Accountancy	3,142	2,663
Marketing	1,583	1,205
Depreciation	58,021	12,172
	<u>318,774</u>	<u>232,046</u>
<b>Total resources expended</b>	<u>318,774</u>	<u>232,046</u>
<b>Net income</b>	<u>17,780</u>	<u>23,461</u>

This page does not form part of the statutory financial statements