

Charity registration number 286100 (England and Wales)

NORTH WOOTTON PRE-SCHOOL PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Galley
Mrs C Johnson
Mrs H Hewitt (Chairperson)
Mrs D Rushton (Treasurer)
Mrs L Carton (Secretary)
Mrs L Abel (Appointed 6 November 2024)
Mrs C Parker (Appointed 6 November 2024)

Charity number (England and Wales)

286100

Independent examiner

Mapus- Smith and Lemmon LLP
48 King Street
Kings Lynn
England
PE30 1HE

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

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NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' 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 accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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 charity's objects are to enhance the development and education of children under statutory school age.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and have sought to ensure that all activities undertaken have been in line with the charity's objectives.

Achievements and performance

Significant activities and achievements against objectives

North Wootton Pre-school Achievements and Performance 2024/25

Pre-school continues to provide the opportunity for children to grow and develop prior to entering mainstream school.

We obtained a good rating from Ofsted this year.

The inside areas have had a total revamp for a more natural and calming environment. We have limited the plastic used within Pre-school and are using natural products and items which children see every day in the home. Many items were kindly donated by parents and people in the community, as well as items being provided by our mentor. We have quiet areas in all rooms which the children use to calm themselves or go to when they wish to have quiet time looking at books. The main areas have been a positive step for the Pre-school, with returning children commenting on how much they love the new Pre-school.

The outside water tray has been replaced. Children happily explore the various activities which take place within this tray.

The mud kitchen is changed regularly and inspires the children. They can bake, sell items, or use the area as a workshop. Endless opportunities to develop all areas of learning.

Children continue to come in without parents, and find their own named peg in the conservatory area. Bags are placed on their named peg. Children are encouraged to self-register and hang their name badge and coat on a peg inside. This has helped develop their independent skills.

At the end of the summer term, we removed the 3G which had been used when we had a maze. We dug up the area and placed 3 tractor tyres upright to form a tunnel. We also placed 3 smaller tyres into the ground and added a seat to make a tractor for the children to use. Two very large tyres were placed flat near our tree - one to be filled with sand, and one with bark for sensory opportunities. The children will start to use in the next academic year.

A balloon entertainer attended both our Christmas and Leaver's parties. Party food was served to the children by staff. Both parties were a huge success and the children were totally focussed on what was happening and all participated well.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

We had lots of children on our books to join us this year, however when we contacted them, they had put their names down with other settings resulting in us having spaces at the start of the academic year. Staff were kept to the minimum required to meet staff:child ratios, although some days we had additional staff to offer extra support when required. The Pre-school was full on most sessions by the end of the academic year.

A member of staff rejoined Pre-school in February after finishing her maternity leave. She settled back into the setting very quickly, taking up the same hours she had prior to the maternity leave.

The manager works 4 days - 2.5 days with the children, and the remaining time observing staff, carrying out observations, liaising with the Deputy Manager, attending meetings etc. The Deputy Manager continues working one day with the children and 3 days in the office.

Spaces will be limited moving forward due to the government increasing free funding to 30 hours for 9 months old, with Pre-school taking these children the term after their 2nd birthday. The waiting list to join the Pre-school is still very good and we remain positive for next year.

Financial review

Financially the playgroup is healthy and is able to meet its objectives. In the year there has been a net surplus of funds amounting to £13,123 (2024 - £13,885). The Trustee Board have agreed a reserves policy in line with the organisation objectives and this gives the charity between three and six months running costs should funding be severely compromised in the future. The present level of reserves held is £82,796 (2024 - £69,673).

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.

Structure, governance and management

The charity is governed by its Constitution dated 11 October 1982, as amended 17 October 1995, 29 March 2011 and 16 October 2023. It was registered as a charity with the Charity Commission on 4 January 1983.

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

Mrs J Galley

Mrs C Johnson

Mrs H Owen (Treasurer)

(Resigned 6 November 2024)

Mrs H Hewitt (Chairperson)

Mrs D Rushton (Treasurer)

Mrs E Starling

(Resigned 4 September 2024)

Mrs L Carton (Secretary)

Mrs L Abel

(Appointed 6 November 2024)

Mrs C Parker

(Appointed 6 November 2024)

Recruitment and appointment of trustees

All members together with existing trustees are eligible to stand for election as trustees. Those nominated and appointed are elected at the A.G.M.

Organisational structure

The senior official to whom the day to day management of the charity is delegated by the charity trustees is Trudy Akers.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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



.....
Mrs H Hewitt (Chairperson)

Trustee

Date: 29/10/2025

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH WOOTTON PRE-SCHOOL PLAYGROUP

I report to the trustees on my examination of the financial statements of North Wootton Pre-School Playgroup (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.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 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.

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.



Sharon Edwards, F.C.A.

For and on behalf of Mapus-Smith & Lemmon LLP

48 King Street

Kings Lynn

PE30 1HE

England

Date: 31/10/2025

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

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:							
Donations and legacies	2	115,820	999	116,819	102,842	500	103,342
Charitable activities	3	13,645	-	13,645	20,160	-	20,160
Other trading activities	4	1,609	-	1,609	1,579	-	1,579
Investments	5	334	-	334	308	-	308
Total income		131,408	999	132,407	124,889	500	125,389
Expenditure on:							
Charitable activities	6	119,284	-	119,284	111,004	500	111,504
Total expenditure		119,284	-	119,284	111,004	500	111,504
Net income and movement in funds		12,124	999	13,123	13,885	-	13,885
Reconciliation of funds:							
Fund balances at 1 September 2024		69,673	-	69,673	55,788	-	55,788
Fund balances at 31 August 2025		81,797	999	82,796	69,673	-	69,673

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

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	3,890		2,729	
Cash at bank and in hand		80,496		70,956	
		<u>84,386</u>		<u>73,685</u>	
Creditors: amounts falling due within one year	13	<u>(1,590)</u>		<u>(4,012)</u>	
Net current assets			<u>82,796</u>		<u>69,673</u>
The funds of the charity					
Restricted income funds	14		999		-
Unrestricted funds	15		81,797		69,673
			<u>82,796</u>		<u>69,673</u>

The financial statements were approved by the trustees on 29/10/2025



Mrs H Hewitt (Chairperson)
Trustee



Mrs D Rushton (Treasurer)
Trustee

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

North Wootton Pre-School Playgroup is a charity registered with the Charity Commission in England. The operational address is Priory Court, 55 St Augustine's Way, South Wootton, King's Lynn, Norfolk, PE30 3TE.

1.1 Basis of preparation

The accounts 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 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 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 Income

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.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 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 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.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

1.6 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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants	-	999	999	-	500	500
Other	115,820	-	115,820	102,842	-	102,842
	<u>115,820</u>	<u>999</u>	<u>116,819</u>	<u>102,842</u>	<u>500</u>	<u>103,342</u>

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

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

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Pre-School Playgroup fees	13,645	20,160

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,609	1,579

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	334	308

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

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

6 Expenditure on charitable activities

	Pre-School 2025 £	Pre-School 2024 £
Direct costs		
Staff costs	102,875	93,771
Rent and rates	920	2,625
Insurance	1,614	1,868
Light and heat	2,053	2,392
Repairs and maintenance	2,015	1,225
Postage and stationery	461	644
Telephone and internet	1,135	1,223
Travelling and training	104	376
Parties, trips and gifts	855	813
Cleaning expenses	2,278	1,418
Milk and biscuits	752	553
Registration	150	358
Sweatshirts	225	153
Playgroup materials	841	970
New equipment and toys	731	1,436
Bank charges	139	129
Other charitable expenditure	660	110
	<u>117,808</u>	<u>110,064</u>
Share of support and governance costs (see note 7)		
Governance	1,476	1,440
	<u>119,284</u>	<u>111,504</u>
Analysis by fund		
Unrestricted funds	119,284	111,004
Restricted funds	-	500
	<u>119,284</u>	<u>111,504</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,476</u>	<u>1,440</u>
Analysed between:		
Pre-School	<u>1,476</u>	<u>1,440</u>

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 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	1,476	1,440

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Playgroup workers	10	10

Employment costs

	2025	2024
	£	£
Wages and salaries	102,875	93,771

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 compensation	36,706	32,677

11 Taxation

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

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	1,828	1,116
Other debtors	2,062	1,613
	3,890	2,729

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	390	420
Other creditors	-	576
Accruals and deferred income	1,200	3,016
	<u>1,590</u>	<u>4,012</u>

14 Restricted funds

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
NCC	-	999	-	999
	<u>-</u>	<u>999</u>	<u>-</u>	<u>999</u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
Smarter Grant	-	500	(500)	-
	<u>-</u>	<u>500</u>	<u>(500)</u>	<u>-</u>

The Smarter Grant for £500 was used to fund monies spent on early years toolkits for the playgroup children

NCC Grant is an Expansion Grant for Early Education to be used in relation to any costs incurred to deliver under 2 and 2 year old funding.

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 £	At 31 August 2025 £
General funds	69,673	131,408	(119,284)	81,797
	<u>69,673</u>	<u>131,408</u>	<u>(119,284)</u>	<u>81,797</u>

NORTH WOOTTON PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	55,788	124,889	(111,004)	69,673

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	81,797	999	82,796
	81,797	999	82,796
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	69,673	-	69,673
	69,673	-	69,673

17 Related party transactions

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