

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
WARGRAVE PRESCHOOL**

**Holybrook Associates Ltd  
1st Floor, Pinnacle Building  
20 Tudor Road  
Reading  
RG1 1NH**

**WARGRAVE PRESCHOOL**

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FOR THE YEAR ENDED 31 AUGUST 2025**

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

Development and education of children primarily under the statutory school age by encouraging their parents to understand and provide for the needs of their children through the community groups and by offering appropriate play, education and care facilities, together with the parents' rights to take responsibility for and to become involved in the activities of the group.

In setting our objective and planning our activities, our trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Relating to our main objectives and achievements for the year we have provided preschools sessions for thirty-eight academic weeks of the year for two to four year olds.

We have provided access to children who are eligible for funding through Wokingham Borough Council and place no restrictions on children accessing funded sessions at preschool.

Committee positions are filled by volunteers from the membership.

Members also take part in session when possible. New starters are given settling in time and further support can be offered when required.

Annual Activities are held to encourage interaction between the preschool members and the community. These include picnics, sports day, garden tidying and other fundraising activities with the local community.

Fundraising by membership is used in general for projects to improve the preschool environment and equipment.

An annual survey of members provides guidance on areas that should be improved and these are discussed at the AGM. Regular committee meetings document progress in these areas.

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025**

#### **ACHIEVEMENT AND PERFORMANCE**

This year the preschool has continued to provide a nurturing and supportive environment for its children. Key to this success is the staff. We have invested in staff training and encouraged and supported non-qualified staff to pursue qualifications alongside their paid role. The preschool has seen the benefits of this via a stabilised staffing team, increased morale and by bringing fresh ideas to support the children in their learning and development.

The continued presence of the governing trustees has brought stability and appropriate audit processes to the preschool. The team have also restructured the opening hours and fee structure to maximise revenue in the most efficient manner. Much work has been undertaken to improve and stabilise the financial position of the preschool. As a result of a number of efficiency drives, we have been able to invest back into the preschool. This has been demonstrated in a number of ways one being investment in the preschool building and facilities, both internally and externally.

Wokingham Borough Council pays fees for each child at school.

In addition, the Preschool charges parents for additional services, including lunch club, breakfast club or hours not covered by their 15 or 30 hours per week funding.

#### **Reserves Policy**

A fund is kept to cover the costs of closure. The trustees have assessed the reserves required and concluded that reserves are more than sufficient should the charity close down.

#### **Going Concern**

The trustees consider that there are no material uncertainties regarding the charity's ability to continue to be a going concern. There are no material uncertainties affecting the current year's accounts.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document "Preschool Learning Alliance Model Constitution 2025"

The selection of the Trustees is made at the AGM and elected from the membership.

Each new trustee/committee member signs a confidentiality agreement and receive details of their roles and responsibilities.

Each new trustee and committee member is given a handover from the previous incumbent and access to him or her for questions and continuity.

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## **WARGRAVE PRESCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
**294633**

#### **Principal address**

The Youth Centre  
Recreation Ground  
East View Road  
Wargrave  
Berkshire  
RG10 8BH

#### **Trustees**

Heather Loyd (Resigned 18th July 2025)  
Poppy Qualtrough  
Helen Laura Classen (Resigned 18th July 2025)  
Aoife Bermingham-McDonogh (resigned 18th July 2025)  
Tony Robinson (appointed 18th July 2025)  
Harriet Ashford (appointed 18th July 2025)

#### **Independent Examiner**

Holybrook Associates Ltd  
1st Floor, Pinnacle Building  
20 Tudor Road  
Reading  
Berkshire  
RG31 5AD

Approved by the Board of Trustees and authorised for issue on 01/01/2026 and were signed on its behalf by: Poppy Qualtrough

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## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

In

*Rualtrouch*

to the trustees of Wargrave Preschool

**Independent  
examiner's report  
on the accounts**

**Section  
A**



**Report**

**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Report to the  
trustees/  
members of**

Wargrave Pre School

**On accounts for  
the year ended**

31<sup>st</sup> August 2025

**Charity  
no (if  
any)**

294633

**Set out on pages**

01-Feb

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

**Respective  
responsibilities of  
trustees and  
examiner**

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and
- to state whether particular matters have come to my attention.

**Basis of  
independent  
examiner's  
statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act 2006;
- the accounts did not accord 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

**Independent  
examiner's  
statement**

I 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.

Signed:

Date:

24<sup>th</sup> February 2026

Name:

Rachel Eden

Relevant  
professional  
qualification(s) or  
body (if any):

FCMA (Fellow of the Chartered Institute of Management Accountants)

Address:



Lounge, 1st Floor,

Tudor Road, Reading, England,

RG1 1NH

**Section B**

**Disclosure**

NONE

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	2025 unrestricted fund £	2024 unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other Trading Activities	2	112,789	118,573
Investment Income	3	<u>1,191</u>	<u>1,358</u>
<b>Total</b>		<b>113,980</b>	<b>119,930</b>
<b>EXPENDITURE ON</b>			
Other		<u>120,175</u>	<u>147,854</u>
<b>NET INCOME (EXPENDITURE)</b>		<b>-6,195</b>	<b>-27,924</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>74,476</b>	<b>102,400</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>68,281</b></u>	<u><b>74,476</b></u>

The notes form part of these financial statements

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**WARGRAVE PRESCHOOL**

**BALANCE SHEET  
31st AUGUST 2025**

	Notes	2025 unrestricted fund £	2024 unrestricted fund £
<b>CURRENT ASSETS</b>			
Debtors	7		

Cash at bank and in hand		68281	74,476
		<u>68281</u>	<u>74,476</u>
<b>CREDITORS</b>			
Amount falling due within one year	8	508	
<b>NET CURRENT ASSETS</b>		<u>67773</u>	<u>74,476</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		67773	74,476
<b>ACCRUALS AND DEFERRED INCOME</b>	9	684	500
<b>NET ASSETS</b>		<u>67089</u>	<u>73,976</u>
<b>FUNDS</b>	10		
Unrestricted funds		68281	74,476
<b>TOTAL FUNDS</b>		<u>68281</u>	<u>74,476</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 01/01/2026 and were signed on its behalf by: Poppy Qualtrough

The notes form part of these financial statements

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**WARGRAVE PRESCHOOL**

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



### ICIES the financial statements

ments 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 1st January 2015)', Financial reporting Standard 102 The Financial Reporting Standard applicable in the UK and the 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 the 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.

#### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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### **WARGRAVE PRESCHOOL**

#### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31st AUGUST 2025**

#### **2 OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fundraising and Donations	3,773	4,291
Fees	34,196	39,098
Funding	74,820	75,184
	<u>112,789</u>	<u>118,573</u>

#### **3 INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Interest on cash balances	1,191	1,358

#### **4 TRUSTEES' REMUNERATION AND BENEFITS**

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

#### **Trustees' Expenses**

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

#### **5 STAFF COSTS**

<b>2025</b>	<b>2024</b>
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The average number of employees during the year was as follows **6** **6**

No employees received emoluments in excess of £60,000

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**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31st AUGUST 2025**

<b>6</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL STATEMENTS</b>	Unrestricted fund £
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Other trading activities	112,789
	Investment Income	1191
	<b>Total</b>	<b>113,980</b>
	<b>EXPENDITURE ON</b>	
	Other	120,175
	<b>NET INCOME/(EXPENDITURE)</b>	<b>-6,195</b>
	<b>RECONCILIATION OF FUNDS</b>	
	<b>Total funds brought forward</b>	<b>74,476</b>
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>68,281</b>
<b>7</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b> <b>2024</b>
		<b>£</b> <b>£</b>
	Trade Debtors	
<b>8</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b> <b>2024</b>
		<b>£</b> <b>£</b>
	Trade Creditors	
	Taxation and Social Security	508
	Other Creditors	
		<b>508</b>

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**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31st AUGUST 2025**

**9 ACCRUALS AND DEFERRED INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	684	500

**10 MOVEMENT IN FUNDS**

	At 1st September 2024	Net movement in funds	At 31st August 2025
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	74476	-6195	68281
<b>TOTAL FUNDS</b>	<u>74476</u>	<u>-6195</u>	<u>68281</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	113980	120,175	-6,195
<b>TOTAL FUNDS</b>	113980	120175	-6195

**Comparatives for movement in funds**

	At 1st September 2024	Net movement in funds	At 31st August 2025
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	74,476	-6,195	68,281
<b>TOTAL FUNDS</b>	74,476	-6,195	68,281

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**WARGRAVE PRESCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31st AUGUST 2025**

**Comparative net movement in funds, included in the above are as follows:**

	Incoming Resources	Resources expended	Movement in funds
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	113980	120,175	-6,195
<b>TOTAL FUNDS</b>	113980	120,175	-6,195

**A current year twelve months and prior year twelve month combined position is as**

follows

	At 31st August 2025 £	Net movement in funds £	At 31st August 2025 £
<b>Unrestricted funds</b>			
General fund	233910	268,029	-34,119

**TOTAL FUNDS**

**A current twelve months and prior year twelve months combined net movement in funds, included in above are as follows:**

	Incoming Resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	233910	268,029	-34,119
<b>TOTAL FUNDS</b>	233910	268029	-34119

**11 RELATED PARTY DISCLOSURES**

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

**12 EXAMINER'S REMUNERATION**

The Examiner remuneration is £684

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