

**KINGSKERSWELL PLAYGROUP AND NURSERY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Kingskerswell Playgroup and Nursery
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For The Year Ended 31 March 2025

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Kingskerswell Playgroup and Nursery
Charity Details
For The Year Ended 31 March 2025

Trustees	Marie Jones (Chair) Margaret Wilton Bethan Roberts Victoria Coleman Samuel Thomas Foster Deborah Rose (Manager)
Charity Number	297146
Business	Parish Centre Church End Road Kingskerswell Newton Abbot TQ12 5LD
Accountants	Twigger Business Solutions 220 Torquay Road Paignton Devon TQ3 2HN

Kingskerswell Playgroup and Nursery
Charity No. 297146
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Trustees

The trustees who held office during the year were as follows:

Marie Jones (Chair)
Margaret Wilton
Bethan Roberts
Victoria Coleman
Samuel Thomas Foster
Deborah Rose (Manager)

By order of the board

.....
M Jones, on behalf of the Board of Trustees
Kingskerswell Playgroup and Nursery

7 November 2025

**Kingskerswell Playgroup and Nursery
Independent Examiner's Report
For The Year Ended 31 March 2025**

Independent examiner's report to the trustees of Kingskerswell Playgroup and Nursery

I report on the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....

7 November 2025

Twigger Business Solutions
220 Torquay Road
Paignton
Devon
TQ3 2HN

Kingskerswell Playgroup and Nursery
Statement of Financial Activities
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
INCOMING RESOURCES				
Sales		45		-
Nursery Fees		138,257		90,448
Interest Received		688		613
		138,990		91,061
RESOURCES EXPENDED				
T-shirts	78		138	
Equipment Purchases / other direct costs	1,965		2,408	
Wages and salaries	89,291		84,649	
Employers NI	890			
Employers pensions - defined contribution schemes	1,620		1,544	
Disco, party, gifts	796		238	
Travel and subsistence expenses	34		135	
Rent	11,363		12,351	
Repairs and maintenance	871		797	
Hire and leasing of computer and other equipment	851		800	
Insurance	1,242		1,167	
Printing, postage and stationery	86		78	
Advertising and marketing costs	120		31	
Telecommunications and data costs	25		40	
Staff Training	550			
Bookkeeping & payroll fees	891		1,010	
Bank charges	79		80	
Sundry expenses	5,136		225	
		115,888		105,691
OPERATING SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		23,102		(14,630)

The funds are all unrestricted, the charity has no restricted or endowment funds.

Kingskerswell Playgroup and Nursery
Balance Sheet
As at 31 March 2025

		2025	2024
Notes	£	£	£
CURRENT ASSETS			
Other taxes and social security	-		1,053
Cash at bank and in hand	127,262		100,827
CURRENT LIABILITIES			
Other taxes and social security	2,280		-
NET CURRENT ASSETS		124,982	101,880
TOTAL ASSETS LESS CURRENT LIABILITIES		124,982	101,880
NET ASSETS		124,982	101,880
CAPITAL ACCOUNT			
Balance at 1 April 2024		101,880	116,510
Surplus/(Deficit) for the period/year		23,102	(14,630)
Balance Carried Forward		124,892	101,880

Approved by the trustees on 7 November 2025 and
signed on their behalf:

M Jones

Kingskerswell Playgroup and Nursery
Notes to the Accounts
For The Year Ended 31 March 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Income Recognition

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.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

1.3. Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2. Analysis of Funds

	Unrestricted Income fund £
General Funds	
As at 1 April 2024	101,880
Net Movement in year	<u>23,102</u>
As at 31 March 2025	124,892