

**WIGMORE CHURCH AND COMMUNITY UNDER FIVES
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Wigmore Church and Community Under Fives Contents

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Wigmore Church and Community Under Fives 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.

Objectives and Activities

Aims and Objectives

To advance the education of children below compulsory school age by:-

- a) providing safe and satisfying group play in which parents have the right to take part
- b) encouraging other charitable activities through which parents may help the children
- c) furthering the aim of the pre-school playgroups association

Significant Activities

We have meetings with the committee, we arrange various events, ranging from cake sales, sweet cones, photos, fun exercise awareness, jump sponsorships, these take place at various times of the year, from Easter to Christmas.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's guidance on the benefits when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to our charitable aims and benefit our pre school.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Additional Note

Volunteers are essential for preschool fundraising events, contributing through direct hands-on help, providing specialized skills, and supporting fundraising activities from behind the scenes.

Our trustees provides ideas for how the preschool will raise funds to achieve both a financial return for the charitable purpose.

Volunteers donate their time, skills, and energy without financial compensation, they are self sufficient and raise money for our pre school.

Achievements and Performance

Main Achievements

We raised £1441 for the run up to the Christmas period 2024 for the following fundraising activities – Raffle, photos, bags, cups, biscuits, name the elf, donations and Santa letters.

In March, we did fundraising activities and raised a total of £594, the activities included, chocolates, photos and raffles.

Additional Note

We received a large amount of donations, this was the most direct way through donations from individuals.

We then raffled these products through making hampers from boxes and wrapping.

We took the photos ourselves and printed them to sell at a profit.

We achieved our set out objectives, and with the continuous help from our trustees, profit was made for the pre school.

The performance was met with our planning with the full help of our committee.

Structure, Governance and Management

**Wigmore Church and Community Under Fives
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Governing Document

The Pre School Learning Alliance

Trustee Selection Methods

We have meetings, provide leaflets for potential parents of the children to join the committee upon starting with us in September.

Additional Note

We provide a detailed handbook and carry out a DBS check for all potential people whom want to join our committee.

Reference and Administrative Details

Trustees

Cathie Barr - Chair
Menal Joshi - Treasurer
Angela Edwards
Sarah Croft
Linzay Warwick
Maria Robinson
Corinne Peacock
Carolyn Cullinane
Linda Mcgonicle
Sam Howard
Chelsea Maddison

Charity Number

1000430

Principal Address

Wigmore Church and Community Under Fives
Crawley Green Road
Luton
Bedfordshire
LU2 9TE

Independent Examiner

Mr Umber Khan, AFA MIPA
Taxwise Accountancy
16 Titan Court, Laporte Way
Luton
Bedfordshire
LU4 8EF

**Wigmore Church and Community Under Fives
Trustees' Report (continued)
For The Year Ended 31 March 2025**

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 and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Menal Joshi

Trustee

22/12/2025

**Wigmore Church and Community Under Fives
Independent Examiner's Report to the Trustees of Wigmore Church and Community Under
Fives
For The Year Ended 31 March 2025**

I report to the trustees on my examination of the accounts of Wigmore Church and Community Under Fives (the Trust) for the year ended 31 March 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 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 Act.

Independent Examiner's Statement

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 contents 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.



Mr Umber Khan, AFA MIPA
22/12/2025
Taxwise Accountancy
16 Titan Court, Laporte Way
Luton
Bedfordshire
LU4 8EF

**Wigmore Church and Community Under Fives
Statement of Financial Activities
For The Year Ended 31 March 2025**

	Notes	2025 Restricted funds £	2024 Restricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	54	90
Charitable activities:			
Charitable activities		164,838	151,158
Other trading activities	5	1,368	1,913
Investments	6	2,151	2,165
Other	7	-	122
		<u>168,411</u>	<u>155,448</u>
EXPENDITURE ON:			
Charitable activities:	8		
Charitable activities		(164,896)	(159,874)
NET INCOME/(EXPENDITURE)		<u>3,515</u>	<u>(4,426)</u>
NET MOVEMENT IN FUNDS		<u>3,515</u>	<u>(4,426)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>195,958</u>	<u>200,384</u>
TOTAL FUNDS CARRIED FORWARD	13	<u><u>199,473</u></u>	<u><u>195,958</u></u>

The notes on pages 7 to 9 form part of these financial statements.

**Wigmore Church and Community Under Fives
Statement of Financial Position
As At 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		-	204,894	204,894	244,706
		-	204,894	204,894	244,706
Creditors: Amounts Falling Due Within One Year	12	-	(5,421)	(5,421)	(48,748)
NET CURRENT ASSETS (LIABILITIES)		-	199,473	199,473	195,958
TOTAL ASSETS LESS CURRENT LIABILITIES		-	199,473	199,473	195,958
NET ASSETS		-	199,473	199,473	195,958
FUNDS OF THE CHARITY					
Restricted Funds				199,473	195,958
TOTAL FUNDS	13			199,473	195,958

On behalf of the board



Menal Joshi
Trustee
19/12/2025

The notes on pages 7 to 9 form part of these financial statements.

**Wigmore Church and Community Under Fives
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Wigmore Church and Community Under Fives is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1000430. The principal address is Wigmore Church and Community Under Fives, Crawley Green Road, Luton, Bedfordshire, LU2 9TE.

2. Statement of Compliance

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

	2025	2024
	Restricted funds	Restricted funds
	£	£
Donated goods, facilities and services	54	90
	54	90

5. Income from Other Trading Activities

	2025	2024
	Restricted funds	Restricted funds
	£	£
Fundraising events	1,368	1,913
	1,368	1,913

6. Investment Income

	2025	2024
	Restricted funds	Restricted funds
	£	£
Bank interest receivable	2,151	2,165
	2,151	2,165

7. Other Income

	2025	2024
	Restricted funds	Restricted funds
	£	£
Other income	-	122
	-	122

**Wigmore Church and Community Under Fives
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

8. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 9)	2025
	£	£	Total £
Charitable activities	8,187	156,709	164,896
2024			
	£	£	Total £
Charitable activities	11,301	148,573	159,874

9. Support Costs

	2025
	Charitable activities £
Employee costs	143,043
Premises expenses	10,662
General administration	2,269
Governance costs	735
	156,709
2024	
	Charitable activities £
Employee costs	135,168
Premises expenses	10,516
General administration	2,839
Governance costs	50
	148,573

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	137,487	132,245
Other pension costs	3,270	2,498
	140,757	134,743

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Wigmore Church and Community Under Fives
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025**

11. Average Number of Employees

Average number of employees during the year was: 11 (2024: 13)

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	5,421	48,748

13. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Restricted funds				
General restricted fund	195,958	168,411	(164,896)	199,473
Total funds	195,958	168,411	(164,896)	199,473
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Restricted funds				
General restricted fund	200,384	155,448	(159,874)	195,958
Total funds	200,384	155,448	(159,874)	195,958

14. Related Party Disclosures

There have been no related party transactions during the reporting period that require disclosure.

**Wigmore Church and Community Under Fives
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donated goods	54	90
	54	90
Charitable Activities:		
Charitable activities		
Income from charitable activities	164,838	151,158
	164,838	151,158
Other trading activities		
Fundraising events	1,368	1,913
	1,368	1,913
Investments		
Bank interest receivable	2,151	2,165
	2,151	2,165
Other		
Other income	-	122
	-	122
	168,411	155,448
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Insurance	(2,109)	(2,030)
Printing, postage and stationery	(5,366)	(6,735)
Other direct costs	(712)	(2,536)
Wages and salaries	(137,487)	(132,245)
Employers pensions	(3,270)	(2,498)
Staff training	(1,786)	(425)
Staff expenses	(500)	-
Rent	(10,475)	(10,336)
Repairs and maintenance	(187)	(180)
Computer software costs	(80)	(272)
Telecommunications and data costs	(205)	-
Telecommunications	(144)	(206)
Website costs	(187)	(158)
Accountancy fees	(821)	(858)
Legal fees	(187)	(219)

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**Wigmore Church and Community Under Fives
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 March 2025**

Sundry expenses	(645)	(1,126)
Accountancy fees	(650)	-
Legal fees	(85)	(50)
	<u>(164,896)</u>	<u>(159,874)</u>
	(164,896)	(159,874)
NET INCOME/(EXPENDITURE)	<u>3,515</u>	<u>(4,426)</u>