

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

C1: Debtors

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Other Debtors				
Debtors for fees	-	-	-	-
Prepaid expenditure	-	-	-	-
Other debtors	-	-	-	-
Debtors Total	-	-	-	-

D1: Creditors, Amounts falling due within one year

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Trade Creditors	-	-	-	-
Taxation and Social Security	40	-	40	1,610
Other Creditors	-	-	-	-
Pension	931	-	931	-
Other accruals	500	-	500	1,377
Deferred income - funding received in advance	43,544	-	43,544	78,388
Creditors (within one year) Total	45,015	-	45,015	81,375

E1: Unrestricted Funds

<i>All figures in £</i>		Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Fund		187,847	307,574	(288,707)	(162)	206,552
Total Unrestricted Funds		187,847	307,574	(288,707)	(162)	206,552

E2: Restricted Income Funds

<i>All figures in £</i>		Opening Balance	Income	Expenditure	Transfers	Closing Balance
Restricted Fund	E2.1	1,666	-	1,828	162	-
DAF monies	E2.2	710	2,758	1,897	-	1,571
Total Restricted Income Funds		2,376	2,758	3,725	162	1,571

E2.1. Fund established in 20-21 for the replacement of toilet blocks and garden enhancements

E2.2 DAF money provided to make settings more accessible for children with special educational needs.

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

1.08. Pensions

The charity participates in a defined contribution pensions scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

A1: Donations & Legacies

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Other Donations	200		200	1,430
Total Income from Donations & Legacies	200	-	200	1,430

A2: Charitable Activities

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Nursery Education Grant Funding	283,360	2,758	286,118	270,244
Fee income	19,344	-	19,344	25,896
Total Income from Charitable Activities	302,704	2,758	305,462	296,140

A3: Other Trading Activities

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Fundraising Events and activities	1,284	-	1,284	3,018
Total Income from Other Trading Activities	1,284	-	1,284	3,018

A4: Investments

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Bank Interest	3,386	-	3,386	3,323
Total Income from Investments	3,386	-	3,386	3,323

B1: Raising Funds

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Fundraising Costs	821	-	821	1,729
Total Expenditure on Raising Funds	821	-	821	1,729

B2: Charitable Activities

	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
<i>All figures in £</i>				
Wages, salaries and other staff costs				
Wages and salaries	241,700		241,700	220,278
Employer's pension contributions	4,482	-	4,482	3,249
Employer's national insurance contributions	9,534	-	9,534	6,161
Staff training and expenses	3,354		3,354	2,026
	259,070	-	259,070	231,714
Subtotal carried forward	259,070	-	259,070	231,714

The Grange Playgroup Association

Balance Sheet as at 31st August 2025

All figures in £	Note	2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
Fixed Assets:					
Tangible Assets		-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets:					
Debtors	C1	-	-	-	-
Cash at Bank and in Hand		251,567	1,571	253,138	271,598
Total Current Assets		251,567	1,571	253,138	271,598
Liabilities:					
Creditors: Amounts falling due within a year	D1	45,015	-	45,015	81,375
Net Current Assets or Liabilities		206,552	1,571	208,123	190,223
Total Net Assets or Liabilities		206,552	1,571	208,123	190,223
The Funds of the Charity:					
Unrestricted Funds	E1			206,552	187,847
Restricted Income Funds	E2			1,571	2,376
Total Charity Funds				208,123	190,223

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the company to obtain an audit in accordance with section 466 of the Act

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008.

These accounts were approved by the Trustees and signed on their behalf

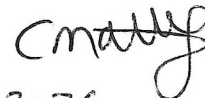
Jonathan Bray



Date

14/01/2026

Claire Matthews



Date

13/1/2026

The notes on pages 8 -13 form part of these financial statements.

The Grange Playgroup Association
Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st August 2025, which are set out on the pages 6 to 12 attached.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 my examination giving me cause to believe that:

- a) Accounting records were not kept by the Company as required by section 130 of the Act; or
- b) The accounts do not accord with those records; or
- c) 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 should give a 'true and fair view', which is not a matter considered as part of the independent examination; or

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.



Claire Connell MA, ACA, CTA
Member of the Institute of Chartered Accountants in England and Wales
86 Silverdale Road
Earley
Reading RG6 7LT

Date: 19th January 2026.

The Grange Playgroup Association

Report of the Trustees for the year ended 31 August 2025 (continued)

Objectives and Activities

The charitable objectives of The Grange Playgroup Association (The Grange Pre-School) are the provision of affordable early years foundation stage education as provided by following the appropriate standards. During this financial year The Grange Pre-School continued to fulfil these objects by focusing on the provision of games and play for children up to 5 years of age in the following areas:

communication and language	physical development
personal, social and emotional development	literacy
mathematics	understanding the world
expressive arts and design	

Achievement and performance

During the past year The Grange Pre-School has remained a financially viable charity with a full register and substantial waiting list. The staffing levels remain stable and will continue to do so for the foreseeable future. The parental feedback received remains extremely positive and we continue to strive to provide the best possible start in education for the children attending the setting

Future

The trustees are prepared for another challenging year and have staffing and delivery plans in place to ensure that The Grange Pre-School continues to provide first class facilities and support for children in their early years.

Financial Review

The financial accounts for the year ended 31 August 2025 are set out on pages 6-12. The Statement of Financial Activities shows a surplus for the year of £17,900 (2024 £33,089). The total reserves at year end stand at £208,123 (2024 £190,223), of which £1,571 (2024 £2,376) is restricted and £206,552 (2024 £187,847) is unrestricted.

The Trustees have a reserves policy which was reviewed in April 2025. This ensures that the Pre-School has enough reserves to cover six months' running costs, potential major repairs to the building, and any upcoming agreed renovation projects together with any redundancy payments should the Pre-School have to close. The amount required is regularly monitored by the Finance and Administration Officer.

Structure, governance and management

Governing Document

The charity is controlled by its Constitution.

Recruitment and appointment of new trustees

The charity endeavours to fill any trustee vacancies through our network of parents. In addition, some people are approached directly after discussions amongst existing trustees.

The Grange Playgroup Association

Report and Accounts

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Registered Charity Number: 1000774

Annual Report and Financial Statements for
The Grange Pre-school
Registered Charity Number: 1000774
Registered Charity Name: The Grange Playgroup Association
For the year ended 31 August 2025

The Grange Playgroup Association

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2019.

Charity information

Operating Name: The Grange Pre-School
 Registered Charity number 1000774
 Address The Grange United Reformed Church
 Circuit Lane
 Reading
 RG30 3HD

Trustees (Committee members) Under the terms of the constitution, the Committee members are the charity trustees of the Pre-School.
 The following people were trustees on the date that the financial statements were approved or served during the year.

Name	Position	From	To
Jonathan Bray	Chair	19/09/23	
Claire Matthews	Treasurer	17/09/24	
Emily Armley	Secretary	Sept 25	
Danielle Zealey		Sept 25	
Georgina Rogers		Sept 25	
Shwetha Rangarajan		Sept 25	
Sandhya DeSequire		Sept 25	
Charley Farnham		Sept 25	
Nazia Zaman		17/09/24	Sept 25
Roseanne Munns		17/09/24	Sept 25
Megan Molyneux		19/09/23	Sept 25
Marian Domingues Dos Santos		19/09/23	17/09/24
Danae Tegg		19/09/23	17/09/24
Sarah Burke		19/09/23	17/09/24
Sammy Maggs		19/09/23	17/09/24
Jade Claridge		19/09/23	17/09/24
Pollyanna De Lima	Treasurer	20/09/22	17/09/24
Vikash Singh	Secretary	19/09/23	17/09/24
Julia Molyneux	Manager, ex officio		

Independent Examiner

Claire Connell

The Grange Playgroup Association
Report of the Trustees for the year ended 31 August 2025 (continued)

Structure, governance and management (continued)

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis. They also examine other operational and business risks faced by the charity and believe they have established systems to mitigate these risks.

Whilst the Trustees have overall responsibility for the Charity's affairs, day-to-day management of childcare services and the associated administrative duties have been delegated to the Manager and her staff. The Charity's financial administration is carried out by a paid employee who reports to the Treasurer, who is a Trustee.

Statement of Trustees Responsibilities


The Trustees are responsible for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgments and 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 its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions. 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 mindful of the Charity Commission's guidance on public benefit.

This report was approved by the Board of Trustees on

 14/01/2026

Jonathan Bray

The Grange Playgroup Association
Statement of Financial Activities (SOFA) for the year ended 31st August 2025

All figures in £	Note	2025			2024
		Unrestricted Funds	Restricted Funds	Total	Total
Income and Endowments from:					
Donations and Legacies	A1	200	-	200	1,430
Charitable Activities	A2	302,704	2,758	305,462	296,140
Other Trading Activities	A3	1,284	-	1,284	3,018
Investments	A4	3,386	-	3,386	3,323
Other income	A5	-	-	-	-
Total Income and Endowments		307,574	2,758	310,332	303,911
Expenditure on:					
Raising Funds	B1	821	-	821	1,729
Charitable Activities	B2	287,886	3,725	291,611	269,093
Other	B3	-	-	-	-
Total Expenditure		288,707	3,725	292,432	270,822
Net Gains/(Losses) on Investments		-	-	-	-
Net Income/(Expenditure)		18,867	(967)	17,900	33,089
Transfers between Funds		(162)	162	-	-
Net Movement in Funds		18,705	(805)	17,900	33,089
Reconciliation of Funds:					
Total Funds brought forward		187,847	2,376	190,223	157,134
Total Funds carried forward		206,552	1,571	208,123	190,223

- ♦ The statement of financial activities includes all gains and losses recognised in the year.
- ♦ All income and expenditure derives from continuing activities.
- ♦ See Note G3 for the comparative SOFA

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

1. Accounting Policies

1.01. The Charity's Structure, Organisation and Business

The Grange Playgroup Association is an unincorporated association governed by its constitution. It is a charity registered in England and Wales and the address of the registered office is given in the charity information on page 2 of these accounts.

The charity provides pre-school educational services funded by the Government's Early Years Education scheme and parental fees.

1.02. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2019; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities on page 4.

1.03. Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The only restricted funds are the fund for the refurbishment of the toilet block, replacement of the in-ground trampoline and butterfly/bug garden and the DAF fund which holds money given for the recipients of DAF funding.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

1.04. Income recognition

- | | |
|---------------------------------------|--|
| (i) Recognition of Incoming Resources | These are included in the statement of financial activities when: <ul style="list-style-type: none">- the charity becomes entitled to the resources;- the trustees are virtually certain that they will receive the resources; and- the monetary value can be measured with reasonable accuracy. |
| (ii) Grants and donations | Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources |
| (iii) Gifts in kind | Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity |
| (iv) Investment income | Bank and building society interest is included in the statement of financial activities when the interest falls due |

1.05. 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.

1.06. Costs of raising funds

The costs of raising funds include any direct costs attributable to fundraising events or fundraising activities.

1.07. Tangible fixed assets and depreciation

All assets costing more than £2,000 are capitalised and depreciate over their estimated lives. Assets costing less than £2,000 are written off in the year of acquisition.

Depreciation is charged on assets on a straight-line basis over their estimated useful life as follows:

- o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

B2: Charitable Activities (cont'd)

<i>All figures in £</i>	2025			2024
	Unrestricted Funds	Restricted Funds	Total	Total
Subtotal brought forward	259,070	-	259,070	231,714
Premises costs				
Rent	13,056		13,056	13,192
Repairs and maintenance	-	-	-	6,176
Cleaning	1,780	-	1,780	1,017
Garden enhancements	3,386	1,828	5,214	5,019
	18,222	1,828	20,050	25,404
Insurance				
Insurance	772	-	772	877
	772	-	772	877
Accountancy, legal and other professional fees				
Other Professional Fees	-	-	-	-
Data protection and Ofsted	242	-	242	85
Computer and software costs	2,796		2,796	1,769
	3,038	-	3,038	1,854
Other business expenses				
Governance - independent examination	500	-	500	500
Gifts and donations	190		190	125
	690	-	690	625
Telephone, stationery and other office costs				
Telephone	1,019	-	1,019	941
Postage and stationery	45		45	39
	1,064	-	1,064	980
Children's activities				
Children's parties and outings	340	-	340	607
Equipment expensed	2,979	1,897	4,876	5,408
Food	1,711		1,711	1,624
	5,030	1,897	6,927	7,639
Total Expenditure on Charitable Activities	287,886	3,725	291,611	269,093

Registered Charity Number: 1000774

Annual Report and Financial Statements for
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Independent Examiner

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The Grange Playgroup Association
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1.04. Income recognition

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- o IT and other equipment and furniture: 3 years

The Grange Playgroup Association

Notes to the Accounts for the year ended 31st August 2025

B2: Charitable Activities (cont'd)

<i>All figures in £</i>	2025			2024
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Subtotal brought forward	259,070	-	259,070	231,714
Premises costs				
Rent	13,056		13,056	13,192
Repairs and maintenance	-	-	-	6,176
Cleaning	1,780	-	1,780	1,017
Garden enhancements	3,386	1,828	5,214	5,019
	18,222	1,828	20,050	25,404
Insurance				
Insurance	772	-	772	877
	772	-	772	877
Accountancy, legal and other professional fees				
Other Professional Fees	-	-	-	-
Data protection and Ofsted	242	-	242	85
Computer and software costs	2,796		2,796	1,769
	3,038	-	3,038	1,854
Other business expenses				
Governance - independent examination	500	-	500	500
Gifts and donations	190		190	125
	690	-	690	625
Telephone, stationery and other office costs				
Telephone	1,019	-	1,019	941
Postage and stationery	45		45	39
	1,064	-	1,064	980
Children's activities				
Children's parties and outings	340	-	340	607
Equipment expensed	2,979	1,897	4,876	5,408
Food	1,711		1,711	1,624
	5,030	1,897	6,927	7,639
Total Expenditure on Charitable Activities	287,886	3,725	291,611	269,093