

**REGISTERED CHARITY 1033193**

**SMALLEY PRE-SCHOOL PLAYGROUP**

**UNAUDITED FINANCIAL  
STATEMENTS**

**31 MARCH 2025**

**SMALLEY PRE-SCHOOL PLAYSCHOOL  
UNAUDITED FINANCIAL STATEMENTS**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

Principal address: Church Hall, Main Road, Smalley, Derbyshire, DE7 6EF

Trustees:

Jo Rothwell (Chair)

Nicola Brooks (Secretary)

Julia Mason (Treasurer)

Helen Denham

Caren Burton

Emma Waterall

Charlotte Dumelow

The Charity is controlled by its governing document, the PFA Playgroup constitution dated September 1998, and constitutes an unincorporated charity. 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 objectives and aims of the playgroup are:

- to provide pre-school education to children aged between 2 and 5 years of age within the local community by providing a stimulating, caring and safe environment for all children in their care;
- to provide fully qualified and trained staff in accordance with Early Years Foundation Stage (EYFS);
- to provide opportunities for parents and families to be directly involved in the activities of the group and in their children's progress.

Smalley Pre-School Playgroup has continued to achieve its aims and objectives throughout the year by encouraging the study of needs of the children and facilities, by promoting public interest in recognising such needs in the local area and offering appropriate educational and play facilities for all children. All staff are qualified and have maintained their training requirements, including safeguarding. This was recognised at the Ofsted inspection on 29.02.2024 (rating Good). There is a valuable contribution from volunteers, who are mainly parents/carers. Fundraising this year included direct donations, an Easter drop-in session. Easy fundraising, a summer fayre, a Christmas fayre, Christmas cards and a Christmas concert.

Following last years financial deficit, the trustees have made great efforts to increase income and the reserve funds to ensure pre-school continues to be sustainable moving forward. A reserves policy was adopted in December 2023 in line with the latest guidance, with the aim to maintain financial reserves of £26,000: £19,000 for redundancy liabilities and £7,000 for continuity of service provision equal to one term. The reserves account is now greater than this and will offer protection and sustainability for the pre-school and committee moving forward. All pension liabilities have been met for auto enrolment.

Signed.....Joanne Rothwell

Signed.....Nicola Brooks

Role and date.....Chair 13/10/25

Role and date.....Secretary 13/10/25

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

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.

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.

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 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 responsibilities, 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 Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by: .....

Date: 15<sup>th</sup> January 2026

Midlands Accountancy Services Limited  
1 Moat House Close  
Exhall  
Warwickshire  
CV7 9NL

*Any information retained is purely for my own purposes and will not be disclosed to any other party with the exception of HM Revenue & Customs or Companies House, should the necessity arise. This is to comply with the General Data Protection Regulations recently introduced.*

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**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025		2024	
	£	£	£	£
<b>Income</b>				
Fees & registration	14,186.25		26,773.70	
DCC Funding	125,836.93		66,737.56	
Grants & donations	Note 1		1,500.00	
Fundraising	Note 2	2,963.44	3,531.14	
Snack/baking income	Note 3	4,848.51	519.24	
Gift Aid received			-	
Miscellaneous income	Note 4	9.57	20.00	
Bank charges refunded			-	
	147,844.70		99,081.64	
<b>Expenditure</b>				
Wages & NI	87,701.72		81,564.16	
Pension costs	5,976.35		5,573.86	
Rent	8,945.34		8,640.00	
Professional fees	-		-	
Equipment, toys & books	4,280.54		975.92	
Insurance & registration	958.51		914.58	
Cleaning costs	418.35		253.04	
Printing, postage, stationary	221.88		431.43	
Subscriptions & memberships	226.67		275.08	
Accountancy fees	185.00		180.00	
IT & Software upgrades	105.60		114.00	
Party costs	34.10		32.62	
Telephone & internet	650.32		570.95	
Training costs	250.00		695.00	
Uniform costs	151.14		-27.00	
Staff outings	1,038.06		672.00	
Miscellaneous expenditure	427.99		506.95	
	111,571.57		101,372.59	
<b>Surplus for the year</b>		36,273.13		-2,290.95
<b>Extraordinary Expenditure</b>		-		-
<b>Net surplus for the year</b>		36,273.13		-2,290.95
<b>Accumulated Fund</b>				
Balances b/forward		39,678.53		41,969.48
Surplus for the year		36,273.13		-2,290.95
		75,951.66		39,678.53
<b>Represented by:</b>				
Deposit account		23,492.82		23,050.81
Current account		52,458.84		16,556.50
Cash in hand		-		71.22
		75,951.66		39,678.53

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

			2025	2024
<b>Income:</b>				
Note 1	Grants & donations	SDH	-	1,000.00
		Local Giving Ltd	-	500.00
			<u>                    -</u>	<u>                    1,500.00</u>
Note 2	Fundraising income		2,963.44	3,635.61
	Less expenditure		<u>          -80.00</u>	<u>          -104.47</u>
			<u>                    2,883.44</u>	<u>                    3,531.14</u>
Note 3	Snack income		4,848.51	1,409.80
	Less expenditure		<u>         -1,038.06</u>	<u>          -890.56</u>
			<u>                    3,810.45</u>	<u>                    519.24</u>
Note 4	Misc income	Halloween	72.94	45.00
		Loss on boat trip	<u>         -63.37</u>	<u>         -25.00</u>
			<u>                    9.57</u>	<u>                    20.00</u>