

REPORT OF THE TRUSTEES AND UNAUDITED  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024  
FOR  
THE WARREN PLAYGROUP

Accountancy and Business Matters Ltd

The Barn  
Golden Square  
Henfield  
West Sussex  
BN5 9DP

**THE WARREN PLAYGROUP**

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**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

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## **THE WARREN PLAYGROUP**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> July 2024. 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 Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are:

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.

##### **Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We have had a fantastic year at the Warren and our fundraising efforts have gone from strength to strength. Our playgroup continues its success due to the amazing job that the aunties do, they really are the unique selling point for the Warren.

Although we remain busy, fees continue to provide us with a challenge. We have increased fees again this year in line with other local nurseries and playgroups, however there has still been no increase in funding provided by the government for three year olds. This means we have to control our running costs with increasing care. The challenge is set to continue as 30 hours of funding is introduced, the current committee have already started to look at options here.

The committee's focus has not only been on running of the playgroup but also on fundraising to ensure we provide a fantastic environment for our children to learn and develop. Our main fundraising events have been our Good as new Sales and Sports Day. This year's committee have spent hours revamping the GANS and this paid off with the significant amount we were able to raise.

The excellent year we have had would not have been possible without the support of all the parents and the committee members but I would like to say a special thank you to the team that have gone over and above for the Warren.

##### **FINANCIAL REVIEW**

###### **Reserve policy**

The Playgroup has a small loss of £3,537

Reserves have accumulated over the past few years. The trustees now feel that a level of stability has been achieved and that they would be able to continue the current activities in the event of a significant drop in funding, enabling consideration of how funding would be replaced or activities changed. Reserves are sufficient to ensure that any potential closure costs, should that need arise, are adequately covered.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**THE WARREN PLAYGROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1005195

**Principal Address**

St Peters Church Hall

Church Lane

Henfield

BN5 9NY

**Trustees**

Penelope Dennis

Michelle Eely

Eleanor House

Lesley Bailey

Gregory Glasgow

Laura Wyatt

Emily Maynard

**Independent Examiner**

Accountancy and Business Matters Ltd

The Barn

Golden Square

Henfield

West Sussex

BNS 9DP

Approved by the order of the board of trustees on 17/09/24..... And signed on its behalf by:

*Eleanor House Treasurer*

Eleanor House Treasurer (Sep 17, 2024 11:16 GMT+1)

.....

Eleanor House

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE WARREN PLAYGROUP**

I report on the accounts for the year ended 31<sup>st</sup> July 2024 set out on pages five to nine.

**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 required.

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 Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particulars matters have come to my attention

**Basis of the 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, 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 statements below.

**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
  - o To keep accounting records in accordance with Section 130 of the 2011 Act; and
  - o To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

Have been met;

Accountancy and Business Matters Ltd  
The Barn  
Golden Square  
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West Sussex  
BN5 9DP

Date: 10.09.24 .....  .....

**THE WARREN PLAYGROUP**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

**THE WARREN PLAYGROUP**

**BALANCE SHEET**  
**AT 31<sup>ST</sup> JULY 2024**

		2024	2023
		Unrestricted	Total
		Fund	funds
		£	£
	Notes		
<b>CURRENT ASSETS</b>			
Debtors	6	1,166	32
Cash at bank		<u>110,726</u>	<u>104,112</u>
		111,892	104,144
<b>CREDITORS,</b>			
Amounts falling due within one year	7	(25,203)	(13,918)
<b>NET CURRENT ASSETS</b>			
		<u>86,689</u>	<u>90,226</u>
<b>TOTAL ASSETS LESS CURRENT</b>			
<b>LIABILITIES</b>			
		86,689	90,226
<b>NET ASSETS</b>			
		<u>86,689</u>	<u>90,226</u>
<b>FUNDS</b>			
	8		
Unrestricted funds		<u>86,689</u>	<u>90,226</u>
<b>TOTAL FUNDS</b>			
		<u>86,689</u>	<u>90,226</u>

17/09/24

The financial statements were approved by the Board of Trustees on ..... And were signed on its behalf by:

Eleanor House Treasurer

Eleanor House Treasurer - 17 Sep 2024 11:16 GMT+1

.....  
Eleanor House

The notes form part of these financial statements

## 1) ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) 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 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 uses 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.

## 2) OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising income	4,961	3,650
	<u>4,961</u>	<u>3,650</u>

## 3) INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	1107	263
	<u>1107</u>	<u>263</u>

## 4) TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> July 2024 nor the year ended 31<sup>st</sup> July 2023.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31<sup>st</sup> July 2024 nor for the year ended 31<sup>st</sup> July 2023.

**THE WARREN PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS- CONTINUED  
FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

**5) STAFF COSTS**

During the year the total gross pay to employees was £91,716 including employer's national insurance and pension contributions were £2390.

The average monthly number of employees during the year was as follows:

	2024 7	2023 7
No employees received emoluments in excess of £60,000	<u>          </u>	<u>          </u>

**6) DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	<u>1,166</u>	<u>32</u>

**7) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	<u>25,203</u>	<u>13,918</u>

**8) MOVEMENT IN FUNDS**

	Net movement		
	At 1/8/23	in funds	At 31/7/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	90,226	(3,537)	86,689
<b>TOTAL FUNDS</b>	<u>90,226</u>	<u>(3,537)</u>	<u>86,689</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	112,946	(116,483)	(3,537)
<b>TOTAL FUNDS</b>	<u>112,946</u>	<u>(116,483)</u>	<u>(3,537)</u>

**9) RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31<sup>st</sup> July 2024.

**THE WARREN PLAYGROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Photo comm	-	23
Uniform sales	-	19
EYPP	-	389
Donations	1,253	107
	<u>1,253</u>	<u>538</u>
<b>Other trading activities</b>		
Fundraising income	4,961	3,650
	<u>4,961</u>	<u>3,650</u>
<b>Investment income</b>		
Deposit account interest	1,107	263
<b>Charitable activities</b>		
Fees	105,625	98,178
	<u>112,946</u>	<u>102,629</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	5,081	4,891
<b>Charitable activities</b>		
Wages	91,716	81,419
Pension	2,390	2,220
Rent	8,775	8,358
Insurance	1,578	1,541
Telephone	166	120
Postage and stationery	1,656	631
Outside play areas repairs	-	-
Advertising and subscriptions	712	590
Clothing	1,008	-
Accountancy	90	-
Supplies- Arts & Crafts	1,427	1,184
Toy repairs	441	36
Training	78	1,456
Repairs & maintenance	240	138
Gifts	-	-
Huddles / Tapestry	1150	172
Yoga	630	-
Summer	333	-
	<u>111,402</u>	<u>98,006</u>
<b>Total resources expended</b>	<u>116,483</u>	<u>102,897</u>

This page does not form part of the statutory financial statements

**THE WARREN PLAYGROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> JULY 2024**

	2024	2023
	£	£
Net income/(expenditure)	<u>(3,537)</u>	<u>(268)</u>