

KESTREL UNDER FIVES PLAYGROUP

CHARITY REGISTRATION NO: 1024231

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

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KESTREL UNDER FIVES PLAYGROUP
REPORT OF THE TRUSTEES

The trustees are pleased to present their annual report together with the receipts and payments account of the charity for the year ended 28 February 2023.

ADMINISTRATIVE DETAILS

Registered name	Kestrel Under Fives Playgroup	
Name by which known	Kestrel Under 5s Playgroup	
Charity registration number	1024231	
Principal address	St David's Church Newton Close, Lordswood Chatham Kent, ME5 8TR	
Contact address	35 Conifer Drive Chatham Kent, ME5 8UU	
Trustees	Dawn Holloway Stacey Brooker Kelly Budd Ashley Oakes Samantha Carter Lisa Humphries Sophie Vitorino-Clack Emma Dosanjh Sarah Everett Hayley Mannell Samantha Nurse	- Chair - Treasurer - Secretary - appointed 21 June 2022 - appointed 6 October 2022 - appointed 22 June 2022 - resigned 1 September 2022 - resigned 21 June 2022 - resigned 16 January 2023 - resigned 1 September 2022
Independent examiner	R C Abel, FCA, CTA Aggarwal & Co Ltd 5 London Road Rainham, Gillingham Kent, ME8 7RG	
Bankers	HSBC 1/5 Week Street Maidstone Kent, ME14 1QW	

GOVERNANCE

Governing Document

The charity is an unincorporated association governed by its constitution adopted 29 October 2014. It follows the 2011 model constitution prepared by the Pre-school Learning Alliance.

Trustees

The trustees who served at any time during the year are set out above.

KESTREL UNDER 5'S PLAYGROUP **REPORT OF THE TRUSTEES**

Appointment of Trustees

The trustees, described in the governing document as Committee members, are elected for one year at the annual general meeting. Retiring trustees are eligible for re-election unless they have already served on the Committee in any capacity for ten consecutive years.

At least 60 per cent of the Committee members shall at the time of their election be parents or guardians of children who attend any groups run by the charity.

OBJECTS

The objects of the playgroup include the promotion of the care, safety, education, health and wellbeing of children, and the promotion of parental/carer involvement in their early education. These objectives are two-fold:

- to put the child first always to ensure that no individual faces barriers to developing skills; and
- to empower parents to be involved with the development of their children.

and may be summarised as follows:

- (a) to provide a child-friendly environment that is safe, secure, caring and stimulating;
- (b) to enhance the intellectual development and education of children through play, by providing opportunities to explore literacy and develop verbal skills in their everyday play, to participate and experiment with both large and fine motor skills, to be creative, and to engage with numbers, colours and shapes to stimulate their cognitive skills;
- (c) to promote and encourage children to develop self-confidence and self-esteem and to feel valued as an individual;
- (d) to promote children's social, emotional and physical development through individual, parallel and cooperative play and structured activities, and to prepare them for a smooth transition from playgroup to school by encouraging personal skills development, which will help them become more independent;
- (e) to observe and plan for each child's progress regularly;
- (f) to honour parents'/carers' trust that all staff will nurture their children and give them quality care;
- (g) to work within the guidelines of the Early Years Foundation stage and to follow the guidelines and requirements of the registering bodies;
- (h) to work as partners with parents/carers and offer flexibility that allows each child's individual needs to be met; and
- (i) to make parents/carers feel welcome and provide an atmosphere where both children and adults feel happy and comfortable.

Public Benefit

In accordance with section 17(5) of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the requirement that the objectives and work undertaken by the charity are in line with charitable objects and do provide benefit for the public.

ACTIVITIES AND ACHIEVEMENTS

Once again this year, the playgroup's key achievement has been to weather the ongoing financial pressures we continue to face, in an environment where many other Early Years providers have been forced to close their doors. This year, whilst we have still experienced some aftershocks from Covid-19 and its financial ramifications, they have thankfully impacted us to a much lesser degree, but we, like most other organisations, have faced instead a soaring increase in running costs, and some very difficult financial decisions have had to be made to ensure the playgroup's survival. Nevertheless, we have succeeded in continuing to provide the children in our care with a secure, happy, caring and stimulating environment where they are able to develop intellectually, emotionally and socially, and to support their families where needed in any way we can. We owe a huge debt of gratitude to the dedication and hard work of all staff, without whom this would not have been possible.

KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

Sadly, one long-serving Auntie left us for another opportunity at the end of the last academic year and two other highly experienced and much-loved Aunties decided to step down from their full time posts due to the physical demands of the job and family circumstances, but happily we continue to benefit from their experience and skills in their new roles as Lunch Club assistants and Relief cover. Consequently, two former Lunch Club assistants stepped up to replace them as full-time staff members, and we welcomed a new Auntie and Lunch Club assistant. The new members of staff and those who joined us last year have made significant contributions to the day-to-day operations of the playgroup, particularly in our provision of one-to-one support for those children who benefit from individual attention to ensure their all-round development. In April we signed up to the government's Apprenticeship Scheme for the first time and currently have two members of staff who are working towards qualifications on-the-job, and who are mentored and supported by our Managers and fellow members of staff. All staff members completed a Paediatric First Aid training course and one of our Managers attended a Fire Warden course, all of which were funded by the playgroup.

Our local reputation for exceptionally strong SEN provision seems to have resulted in increasing need for extra support for more children this year. This may be an 'officially' unforeseen and potentially life-altering consequence of the isolation and major disruption to the crucial developmental years of early childhood when organised and informal infant activities were suspended during the pandemic lockdowns. Whatever the reason, our SEN co-ordinator responded quickly and once again worked hard to successfully secure extra funding for one-to-one support as part of playgroup's ceaseless efforts to seek out as much additional funding from any source available to enable staff to continue to give our children the developmental support all children deserve. After last year's disorganisation and extreme delay in paying the funds approved and allocated to us, which finally resulted in in-person intervention by one of our Managers, Medway Council have been much more efficient this year, which has allowed us to give many hours of extra support.

Our Committee led fund-raising efforts this year have raised almost £1,500 and although this is about £1,000 less than last year, we fully appreciate that this is perhaps a reflection of the continuing strain on household incomes and so are extremely grateful for every penny contributed. As well as the usual Easter and Christmas presents, parties, new equipment and craft supplies, some of these funds have been spent on more garden toys, a wealth of equipment to allow the children to explore and understand the concepts of measuring and weighing, and a Jubilee party and commemorative present for every child.

Sincere thanks are also due to all those parents who support our Voluntary Donations initiative as these funds not only allow the playgroup to continue to supply healthy snacks for the children in the face of steeply rising costs but also help to offset some of the increased expenditure on cleaning and hygiene supplies; funds we receive from this scheme have become more important than ever before. Income from this initiative was initially revitalised this year after a steep decline post-pandemic which resulted in an extra £300 being raised, but in the last few terms has started to decline again and so more efforts will be made to bring to the attention of those parents and carers who feel able to contribute, the enormous benefit to the children of this scheme. It should be said that some parents/carers have continued to donate by making contributions by direct bank transfer rather than in person, for which we are most grateful - **all** children benefit from the donations made by those families who do so. A major part of playgroup's ethos is that no child should be disadvantaged by their family's financial circumstances and so we truly appreciate the generosity of all donations received.

Having held our fee and lunch club rates for two years, we had little choice other than to raise them for the 2022-2023 Academic Year. With the increased statutory holiday entitlement for part-time workers and the looming prospect of increased rent, Minimum Wage, NI and associated pension costs in April, we already know that we shall continue to face financial challenges in the coming year. We have not yet been informed of the increase in the Council Funded Hours rates for April but, based on previous years, it is very unlikely that they will come close to matching the percentage cost increases we face.

We thank all parents, carers and staff very much indeed for their continued support.

KESTREL UNDER FIVES PLAYGROUP **REPORT OF THE TRUSTEES**

FINANCIAL REVIEW

Review of the Financial Position

The financial position is set out on pages 6 and 7. Receipts increased from £149,457 to £164,887. The extra income was mainly £11,117 for SEN provision. Payments reduced from £163,725 to £158,329. This is due to lower staff costs and only one year's payments this year to Medway Early Years. There were two payments in the previous year as explained in the previous year's report. The result is net receipts of £6,558 compared to net payments of £14,268 in the previous year. Cash funds at the end of the year amount to £74,650.

Reserves Policy

The trustees have considered the level of reserves appropriate for the charity and concluded that they should have sufficient funds to enable expenses to be met for a normal three months should there be a delay or reduction in receiving income. The amount required is approximately £40,000. Therefore, the funds held are adequate at present.

Risks and Uncertainties

The trustees have considered the principal risks and uncertainties facing the charity, which they have assessed as:

- loss of income and increased wage and pension costs without any increase in funding from the government; and
- loss of income due to unexpected non-availability of rented premises.

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. 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.

Approved by the trustees on 27 June 2023 and signed on their behalf

S Brooker, treasurer

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
KESTREL UNDER FIVES PLAYGROUP**

I report to the trustees on my examination of the receipts and payments account of Kestrel Under Fives Playgroup ("the Charity") for the year ended 28 February 2023, which are set out on pages 6 to 7.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Trustee's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner 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:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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.

Richard Abel

R C Abel, FCA, CTA
Aggarwal & Co
Chartered Accountants

5 London Road
Rainham
Gillingham, ME8 7RG

28 June 2023

KESTREL UNDER FIVES PLAYGROUP
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28 FEBRUARY 2023

	2023	2022
	£	£
RECEIPTS		
Receipts from charitable activities		
Voucher payments	108,992	109,791
Fees receivable	31,182	25,364
Lunch Club fees	9,335	10,247
SEN income	11,117	-
EYPP	915	953
Fundraising	1,496	2,568
Voluntary donations	858	520
Other receipts	992	14
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TOTAL RECEIPTS	164,887	149,457
PAYMENTS		
Charitable activities		
Wages and salaries	124,195	127,670
Social security costs	6,227	5,690
Employer's contributions to pension scheme	3,918	4,040
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	134,340	137,400
Hall and garage rent	12,476	10,976
Supplies	2,167	2,809
Insurance, Ofsted and data fees	1,452	1,422
Course Fees	1,508	-
Telephone, dongle and photos	761	672
Petty cash	726	757
Bank charges	60	77
Accounting software	775	768
Independent examiner's fees	600	600
Equipment/special events	733	362
Medway Early Years	2,016	4,608
Miscellaneous expenses	415	201
	<hr/>	<hr/>
	158,029	160,652
Purchase of fixed assets	300	3,073
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TOTAL PAYMENTS	158,329	163,725
NET RECEIPTS (2022 : PAYMENTS)	6,558	(14,268)
Cash funds at the beginning of the year	68,092	82,360
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CASH FUNDS AT THE END OF THE YEAR	74,650	68,092
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KESTREL UNDER FIVES PLAYGROUP
STATEMENT OF ASSETS AND LIABILITIES
AT 28 FEBRUARY 2023

	2023	2022
	£	£
UNRESTRICTED CASH FUNDS		
Cash at HSBC bank	74,591	68,038
Cash in hand	<u>59</u>	<u>54</u>
	<u>74,650</u>	<u>68,092</u>

ASSETS RETAINED FOR THE CHARITY'S OWN USE - Various play equipment

LIABILITIES - Independent examiner's fee

NOTES TO THE ACCOUNT

1 Statutory Information

Kestrel Under Fives Playgroup is registered under the Charities Act 2011. The Charity's registered number and registered office address can be found within the Trustees' Report.

The presentation currency of the financial statements is the Pound Sterling (£).

2 Accounting Policies

(a) Basis of accounting

The accounts have been prepared on the receipts and payments basis under the historical cost convention and in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102).

(b) Funds structure

All funds are unrestricted income funds.

3 Trustee Remuneration

The charity trustees were not paid or reimbursed expenses during the year and no charity trustee received any emolument or payment for professional or other services.

4 Taxation

The charity is a registered charity and no provision is considered necessary for taxation.

Approved by the trustees on 27 June 2023 and signed on their behalf

S Brooker, treasurer