

Barrow Pre-School Playgroup

Financial Statements

For the year ended

31st August 2024

Registered Charity Number: 1030789

Barrow Pre-School Playgroup

Financial Statements for the year ended 31st August 2024

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Barrow Pre-School Playgroup

Trustee's Report

For the year ended 31st August 2024

The Committee of Trustees present their report and accounts for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Reference and Administrative Details

The registered name of the Charity is Barrow Pre-school Playgroup, and its registered charity number is 1030789.

The charity may be contacted via:

The Hive, Ferry Road East, Barrow upon Humber
DN19 7AZ

The Charity's bankers are:

Lloyds Bank, Lewisham (309089)

The following currently serve on the Committee of Trustees:

Nicholas Lumb - Chair from September 2024
Samuel Stephenson - Treasurer from September 2022
Suzannah Maltas - Secretary from March 2024
Wendy Dasey - member from January 2024
Chloe Goodman - Committee member from March 2020
Emily Morrill - Committee member from September 2022

Objectives and Activities

Barrow Playgroup is established to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups by:

- a) offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

Barrow Pre-school playgroup

Trustee's Report

For the year ended 31st August 2024

Responsibilities

- a) to fix and collect the fees payable in respect of children attending groups run by the playgroup;
- b) to control the admission of children to the groups run by the playgroup and, if appropriate, require parents or guardians to withdraw them;
- c) as a member of the Pre-School Learning Alliance send an accredited representative to vote at local Branch and/or County meetings and to the national Annual General Meeting of the Pre-School Learning Alliance.
- d) to take such other action as may benefit the playgroup.

The Committee of Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and Performance

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

Financial Review

During the period under review, income exceeded expenditure from all sources by £22,936. A full summary is shown on page 8.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

Structure, Governance and Management

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007, and 12th April 2019.

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2024 are shown above.

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

On behalf of the Committee of Trustees

Samuel Stephenson

17th June 2025

Independent Examiners report
To the Trustees of Barrow Pre-School Playgroup

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 4 to 8.

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 needed.

It is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act;
- * follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * state whether particular matters have come to my attention

Basis of independent examiner's statement

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 presented with those records. It also includes consideration of any unusual items or disclosures in 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 statement below.

Independent examinees 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:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Rebecca Beaton MAAT
 Rebecca Beaton Accountancy Services Ltd

Waters Edge Business Centre, Maltkiln Lane, Barton upon Humber, DN18 5JR

Barrow Pre-school Playgroup**Statement of Financial Activities****For the year ended 31st August 2024**

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
<u>Incoming Resources</u>		
Incoming resources from generated funds:		
Local Authority grants	132,517	91,769
Other Grants		
Total Grant Income	<u>132,517</u>	<u>91,769</u>
Incoming resources from Charitable Activities:		
Fees	24,716	32,491
Activities for generating funds:		
Sundry Income	7,082	7,646
Total incoming resources	<u>164,315</u>	<u>131,906</u>
Resources Expended		
Charitable activities	140,779	129,165
Administrative costs	600	480
Total Resources Expended	<u>141,379</u>	<u>129,645</u>
Net incoming resources	22,936	2,261
Fund Balances brought forward	75,288	73,027
Fund balances carried forward	<u>98,224</u>	<u>75,288</u>

Barrow Pre-school Playgroup**Balance Sheet as at 31st August 2024**

	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>		
Fixtures and Fittings	7052	7,052
Leasehold improvements	1450	1,450
Computer Equipment	467	467
	<u>8,969</u>	<u>8,969</u>
<u>Current Assets</u>		
Current Account	51,498	25,631
Petty Cash	247	1,271
Deposit Account	40,770	40,260
Debtors	394.5	1,682
	<u>92,910</u>	<u>68,844</u>
<u>Current Liabilities</u>		
Creditors: Amounts falling due within one year	1,512	1,380
Other Creditors:		
PAYE and Pension Payable	1263.06	1,145
Accruals	880	
	<u>3,655</u>	<u>2,525</u>
Total Assets less current liabilities and net assets	<u>98,224</u>	<u>75,288</u>
<u>Capital and reserves</u>		
<u>Unrestricted Funds</u>		
Balance Bought forward 1st September	75,288	73,027
net Surplus/loss for year	<u>22,936</u>	<u>2,261</u>
Balance carried forward 31st August	<u>98,224</u>	<u>75,288</u>

Barrow Pre-school Playgroup**Notes to the Financial Statements**

For the year ended 31st August 2024

1 ACCOUNTING POLICIES**(a) Basis of Accounting**

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared on the accruals basis, in accordance with applicable accounting standards, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), subject to any limitations due to lack of historical information.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

(a) Funds

The Pre-School's funds consist of unrestricted funds, which it may use at its discretion. There are no designated or restricted funds.

2 INCOMING RESOURCES

Incoming resources are credited to the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

3 EMPLOYEE EMOLUMENTS

2024	2024	2023
Average number of full time equivalent employees	8	8
Total employee emoluments:		
Wages and salaries	110,083	100,232
Pensions	1,568	1,457
	111,651	101,689

Barrow Pre-School Playgroup**Notes to the Financial Statements****For the year ended 31st August 2024****4 TRUSTEES REMUNERATION**

There have been no payments of remuneration or expenses to any trustees during this or the previous year.

5 ADMINISTRATIVE COSTS

	£	£	2024	2023
Independent examiner's remuneration			600	480

6 CREDITORS: Amounts falling within one year

Accruals			880	480
PAYE/NIC			1264	908
Pension			1512	1380
Trade Creditors			3656	3006

Barrow Pre-school Playgroup**Detailed Income and Expenditure Account****For the year ended 31st August 2024**

<u>Income</u>	<u>2024</u>	<u>2023</u>
	£	£
Grants	132,517	91,769
Fees	24,716	32,491
Meal & Snacks	4,007	3,634
Uniform sales	922	802
General Fundraising	1,484	2,712
Sundry Income	159	498
Interest income	510	
Total Income	<u>164,315</u>	<u>131,906</u>
<u>Less expenses</u>		
Supervision and staff wages	110082.72	100,232
Staff pensions	1568	1,457
Uniforms - staff	297	186
Uniforms - children	668	1,347
Staff training	1376.61	1,406
Light & Heat	1649.46	1,469
Outings, Childrens entertainment & events	3735	466
Payslip administration & Bookkeeping	2195.2	1,229
Equipment, toys and play costumes	2874.72	4,695
Printing, postage, stationery, advertising and telephone	2482.64	2,344
Refreshments - snacks	2493.55	1,885
Grant spending	3444.18	3,637
insurance ofsted	990.37	1,184
Repairs & Maintenance including cleaning & consumables	4967.15	5,376
Adjustments/Writeoffs	1145.4	1,860
Bank fees	84	89
Sundries	724.75	303
Accounting	600	480
Total expenditure	<u>141,379</u>	<u>129,645</u>
Netprofit / loss for the year	<u>22,936</u>	<u>2,261</u>