

**SMALLEY PRE-SCHOOL PLAYGROUP**

Registered Charity 1033193

**REPORT AND ACCOUNTS**

For the year ended 31<sup>st</sup> MARCH 2024

**SMALLEY PRE-SCHOOL PLAYGROUP**  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024  
Registered Charity 1033193  
Principal address: Church Hall, Main Road, Smalley, Derbyshire, DE7 6EF

Trustees:

Samantha O'Hara (Chair)	Caren Burton
Nicola Brooks (Secretary)	Louise Parry
Joanne Rothwell (Treasurer)	Jade Shaw
Julia Mason	Zoe McDonagh
Helen Denham	Emma Waterall

The Charity is controlled by its governing document, the PPA 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.
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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, Bag2school, an Easter drop-in session, Easyfundraising, a summer fayre, a Christmas shopping night, Christmas cards and a Christmas concert.

Despite the trustees' efforts in reviewing the budgets and finances, the Charity made a loss this year. This was due to rising costs amid the cost-of-living crisis, as well as the yearly budget not accounting for the full outgoings, particularly staff overtime. A number of measures have been implemented to address this, including increasing the number of weekly childcare hours and engaging in extra fundraising. A new 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 not yet at this level but will be increased as finances allow. All pension liabilities have been met for auto enrolment.

Signed SOH.....

Role and date Chair, 13/07/24.....

Signed.....J Rothwell.....

Role and date.....Treasurer 13/07/24.....

**SMALLEY PRE-SCHOOL PLAYGROUP**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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 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 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: .....

  
(Mrs.) V.M. Newey

Date: 24th June 2024

Amber Accountancy Services  
21 Spanker Lane  
Nether Heage  
Derbyshire  
DE56 2AT

*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.*

**SMALLEY PRE-SCHOOL PLAYGROUP**  
**INCOME & EXPENDITURE ACCOUNT**  
**YEAR ENDED 31st MARCH 2024**

	2024		2023	
	£	£	£	£
<b>Income</b>				
Fees & registration	26,773.70		17,411.04	
DCC Funding	66,737.56		71,475.10	
Grants & donations	1,500.00	Note 1	5,946.50	
Fundraising	3,531.14	Note 2	3,459.97	
Snack/baking income	519.24	Note 3	431.50	
Gift Aid received	-		111.17	
Miscellaneous income	20.00	Note 4	105.78	
Bank charges refunded	-		48.67	
	99,081.64		98,989.73	
<b>Expenditure</b>				
Wages & NI	81,564.16		69,757.55	
Pension costs	5,573.86		4,627.88	
Rent	8,640.00		7,015.50	
Professional fees	-		256.19	
Equipment, toys & books	975.92		1,188.57	
Insurance & registration	914.58		888.35	
Cleaning costs	253.04		148.93	
Printing, postage, stationery, photos	431.43		424.49	
Subscriptions & memberships	275.08		430.55	
Accountancy fees	180.00		180.00	
IT & Software upgrades	114.00		186.19	
Party costs	32.62		-	
Telephone & internet	570.95		198.98	
Training costs	695.00		1,214.34	
Uniform costs	-	27.00	206.00	
Staff outings	672.00		539.92	
Miscellaneous expenditure	506.95		-	
	101,372.59		87,263.44	
<b>Deficit for the year (2023 Surplus)</b>	-	<b>2,290.95</b>	-	<b>11,726.29</b>
<b>Extraordinary Expenditure (grants spend)</b>	-		-	<b>8,812.45</b>
<b>Net deficit for the year</b>	<b>-£ 2,290.95</b>		<b>£ 2,913.84</b>	
<b>Accumulated Fund</b>				
Balances b/forward		41,969.48		39,055.64
Surplus / Deficit for the year		- 2,290.95		2,913.84
		£ 39,678.53		£ 41,969.48
Represented by:				
Deposit account		23,050.81		20,051.41
Current account		16,556.50		21,839.41
Cash in hand		71.22		78.66
		£ 39,678.53		£ 41,969.48

**SMALLEY PRE-SCHOOL PLAYGROUP**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31ST MARCH 2024**

			2024	2023
<b>Income:</b>				
Note 1	Grants & donations	SOH Local Giving Ltd.	1,000.00 <u>500.00</u>	 <u>5,946.50</u>
			1,500.00	
Note 2	Fundraising income Less expenditure		3,635.61 <u>104.47</u>	3,916.47 <u>456.50</u>
			3,531.14	3,459.97
Note 3	Snack/baking income Less expenditure		1,409.80 <u>890.56</u>	1,042.68 <u>611.18</u>
			519.24	431.50
Note 4	Miscellaneous income	Hallowe'en Loss on bus trip	45.00 <u>- 25.00</u>	 <u>105.78</u>
			20.00	