

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1020590

Details

Other names NARCOT PRE SCHOOL PLAYGROUP

Status Registered

Legal form Other

Registered 1993-05-07

Register [View on the Charity Commission register](#)

Contact

Address 10 Leachcroft
Chalfont St. Peter
Gerrards Cross
Buckinghamshire
SL9 9LG

Phone 07843688903

Email csg_playgroup@btinternet.com

Website <http://www.csgplaygroup.co.uk>

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Pre-school playgroup for children between 2 and 4 years of age

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE THE CATCHMENT AREA OF THE PLAYGROUP
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£113,670	£95,972	-	-
2023-08-31	£77,742	£103,034	-	-
2022-08-31	£87,964	£101,358	-	-
2021-08-31	£132,057	£110,681	-	-
2020-08-31	£77,087	£82,951	-	-

Trustees

Name	Role	Appointed
Louise Franey	Chair	2022-04-01
Candice Honour-Smith		2022-11-14
Caroline Lewis Hayes		2022-04-01
Katie Ladhams		2022-06-23
Lauren Anderson-Smith		2022-11-14

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1020590

Accounts

CHARITY REGISTRATION NUMBER: 1020590

Chalfont St Giles Pre-School Playgroup
Unaudited Financial Statements
31 August 2024

Chalfont St Giles Pre-School Playgroup

Financial Statements

Year ended 31 August 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report

Year ended 31 August 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name	Chalfont St Giles Pre-School Playgroup
Charity registration number	1020590
Principal office	CSG Cricket Pavilion Crossleys Off Bowstridge Lane Chalfont St Giles HP8 4QN Buckinghamshire

The trustees

L Franey
C Honour-Smith
L Anderson-Smith
K Ladhams
C Lewis-Hayes

Independent examiner

Debson & Co
Galley House, Second Floor
Moon Lane
Barnet
Herts
EN5 5YL

Structure, governance and management

The trustees and officers during the period were as follows:

L Franey Co-Chair, book-keeper and Administration.
C Lewis-Hayes Co-Chair and treasurer.
C Honour-Smith
L Anderson-Smith
K Ladhams

L Franey monitored the accounts and prepared bookkeeping during this period and this was overseen by C Lewis-Hayes.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Objectives and activities

The charity operates a pre-school for children aged two to four years old. It has five unpaid volunteer Trustees and five paid Early Years Practitioners, including an administrator.

Additional activities offered include Football, which encourages sport and fitness and also forest club, giving the children the opportunity for holistic development.

Fundraising events are held to raise funds for the charity and encourage attendance at the school.

Achievements and performance

During this period, we have seen a vast improvement financially, due to a grant of £10,000 from Bucks Early Years we were able to get through our low period from September to December 2023 without struggle. As the number of applications and attendance improved, we were then able to save each month and add approx. £1,000-£2,000 each month from January 2024. This enabled us to create an account which we can rely on should the pre-school ever face financial difficulty again or we were forced to close and pay out redundancy compensation to our paid staff.

Applications improved drastically this year meaning our income saw a large increase. This was due to a combination of using funds to advertise the school and the introduction of free funding hours to working parents which has been introduced and increased by the government. We were able to re-open afternoon sessions, however we still managed to do this with a paid staff of five. We did give small pay rises but only in line with the cost of living and minimum wage increases.

Due to the introduction of the additional charges for consumables and activities for materials and asking parents to provide their own nappies and wipes this meant we were better able to manage our main finances, as these funds collected directly from parents meant this covered those costs completely. This enabled us to use monies raised from fund raising events and some charities, to make improvements to the pre-school classroom and outdoor garden area such as new flooring and a new storage shed and all-weather shelter.

Income from charitable activities has remained the same, we were lucky enough to be able to run the same events this year however, we did see a decrease in local attendance so did not introduce more as we feel economically families are still struggling financially and unable to give more. We were lucky enough to win a competition with Tesco stronger starts which raised a £2,000 donation and some smaller donations from local businesses and families. However, we continued to receive a lot of declined applications to larger charities due to our sizable income through childcare funding. Our expenditure remained similar to last year, as this is made up of mostly staff salary, however we saw a decrease as we did not need to use account funds for larger equipment this year. Our rent for our premises remained the same, as our landlord (The CSG Cricket Club), still has ongoing lease negotiations with the local Parish Council. This may increase in the future should this situation become resolved and we have an additional responsibility to cover 75% of the electric usage in the winter months and 50% in the summer months.

We move into the new year with charitable assets of £24,169 and we are pleased to have a better security than last year. Once we have more security with our leasing of the premises, we will be able to use funds to improve the pre-school and look forward to discussing this as a group.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Financial review

Many Pre-schools are continuing to struggle under the pressure of increased running costs. However, as we received a £10,000 sustainability grant from Bucks Early Years which saw us through our most difficult period, we have been able to make considerable financial improvements to the pre-school this year. We also did not have the same essential costs required last year with replacing all our equipment and resources.

We have continued the same agreement with our rent with no increase and the same for our percentage of contribution to the electric costs shared with our landlord.

We were happy to be able to make vast improvements to the pre-school and still be able to offer suitable staff salaries to qualified staff and save monies for potential future difficulties or any major costs we may incur. We will continue to charge for consumables and increase this cost by a small percentage each year and continue our savings plan as we did this year.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



L Franey
Trustee

30/06/25.

Chalfont St Giles Pre-School Playgroup

Independent Examiner's Report to the Trustees of Chalfont St Giles Pre-School Playgroup

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Chalfont St Giles Pre-School Playgroup ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



Debson & Co
Independent Examiner

30/6/2025

Galley House, Second Floor
Moon Lane
Barnet
Herts
EN5 5YL

Chalfont St Giles Pre-School Playgroup

Statement of Financial Activities

Year ended 31 August 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	81,504	81,504	46,655
Charitable activities	5	32,101	32,101	31,033
Investment income	6	65	65	54
Total income		<u>113,670</u>	<u>113,670</u>	<u>77,742</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	95,972	95,972	103,034
Total expenditure		<u>95,972</u>	<u>95,972</u>	<u>103,034</u>
Net income/(expenditure) and net movement in funds		<u>17,698</u>	<u>17,698</u>	<u>(25,292)</u>
Reconciliation of funds				
Total funds brought forward		6,471	6,471	31,763
Total funds carried forward		<u>24,169</u>	<u>24,169</u>	<u>6,471</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 9 form part of these financial statements.

Chalfont St Giles Pre-School Playgroup

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		<u>24,169</u>	<u>6,471</u>
Net current assets		<u>24,169</u>	<u>6,471</u>
Total assets less current liabilities.		<u>24,169</u>	<u>6,471</u>
Funds of the charity			
Unrestricted funds		<u>24,169</u>	<u>6,471</u>
Total charity funds	12	<u>24,169</u>	<u>6,471</u>

These financial statements were approved by the board of trustees and authorised for issue on 30/06/25 and are signed on behalf of the board by:



L Franey
Trustee

30/06/25

The notes on pages 7 to 9 form part of these financial statements.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is CSG Cricket Pavilion, Crossleys, Off Bowstridge Lane, Chalfont St Giles, HP8 4QN, Buckinghamshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a cash basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities on a cash basis when received.

Resources expended

Expenditure is recognised on a cash basis at the time payment is made.

All costs are allocated to expenditure categories reflecting the use of the resource.

Government grants

Government grants are recognised on a cash basis at the time of receipt.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised on a cash basis when payment is made.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Government grant income	76,224	76,224	46,154	46,154
Other donations and legacies				
Donations	5,280	5,280	501	501
	<u>81,504</u>	<u>81,504</u>	<u>46,655</u>	<u>46,655</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fees & Deposits	<u>32,101</u>	<u>32,101</u>	<u>31,033</u>	<u>31,033</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>65</u>	<u>65</u>	<u>54</u>	<u>54</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies	<u>95,972</u>	<u>95,972</u>	<u>103,034</u>	<u>103,034</u>

8. Staff costs

No employee received emoluments of more than £60,000 in the current or prior years.

9. Trustee remuneration and expenses

One of the trustees, Louise Franey also serves as an employee of the charity, undertaking administrative duties. Remuneration is received for these services following approval given by the Charities Commission. During the period, remuneration of £4,051.26 was received for the services which were rendered in the capacity of employee, not trustee.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

10. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £944 (2023: £3,378).

11. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>76,224</u>	<u>46,154</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023	Income £	Expenditure £	At 31 August 20 24
General funds	<u>6,471</u>	<u>113,670</u>	<u>(94,880)</u>	<u>25,261</u>

	At 1 September 2022	Income £	Expenditure £	At 31 August 20 23
General funds	<u>31,763</u>	<u>77,742</u>	<u>(103,034)</u>	<u>6,471</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	<u>24,169</u>	<u>24,169</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	<u>6,471</u>	<u>6,471</u>

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1020590

Accounts

CHARITY REGISTRATION NUMBER: 1020590

Chalfont St Giles Pre-School Playgroup
Unaudited Financial Statements
31 August 2023

Chalfont St Giles Pre-School Playgroup

Financial Statements

Year ended 31 August 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name	Chalfont St Giles Pre-School Playgroup
Charity registration number	1020590
Principal office	CSG Cricket Pavilion Crossleys Off Bowstridge Lane Chalfont St Giles HP8 4QN Buckinghamshire

The trustees

L Franey	
C Honour-Smith	(Appointed 14 November 2022)
L Anderson-Smith	(Appointed 14 November 2022)
K Ladhams	
C Lewis-Hayes	

Independent examiner	Debson & Co Galley House, Second Floor Moon Lane Barnet Herts EN5 5YL
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Structure, governance and management

The trustees and officers during the period were as follows:

L Franey (Appointed 1 April 2022) Co-Chair, book-keeper and Administration. C Lewis-Hayes (Appointed 1 April 2022) Co-Chair and treasurer.
C Honour-Smith (Appointed 14 November 2022)
L Anderson-Smith (Appointed 14 November 2022)
K Ladhams (Appointed 23 June 2022)

L Franey monitored the accounts and prepared bookkeeping during this period and this was overseen by C Lewis-Hayes.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities

The charity operates a pre-school for children aged two to four years old. It has five unpaid volunteer Trustees and five paid Early Years Practitioners, including an administrator.

Additional activities offered include Football, which encourages sport and fitness and also forest club, giving the children the opportunity for holistic development.

Fundraising events are held to raise funds for the charity and encourage attendance at the school.

Achievements and performance

Not unexpected but again, during this period the pre-school struggled due to a much lower intake of children during the first term September to December 2022. We lost most of our register to the local Nurseries where there are no additional charges for fees or consumables as they are funded by the government as state schools.

Also, although we endeavoured to plan and hold more fundraising activities, we could not plan for the devastating economy we entered into, which meant that the local families we rely on to attend these fundraisers did not have the additional income for charities, as many families were struggling. As such, events that were held made no profit.

We also knew going into this year that we had to dispose of a lot of equipment and toys that were damaged due to improper care by previous staff, so we had no choice but to spend a lot of money on resources, equipment and toys for the children.

We were also being heavily monitored by Buckinghamshire Early Years Department, who made regular visits and insisted that we had specific learning equipment and resources which incurred extra expense we had not budgeted for.

We also applied to many different charities but unfortunately, because charities are also cutting back due to the current financial climate, and we have a large income, they don't take into account our large outgoings, as many other charities have little or no income. Every application we made was therefore declined.

The government funding was a lot less than that for the previous year and this is due to the unavoidable closure of our afternoon sessions during the months of September 2022 and October 2022. This is two months of only earning half of our potential income, and even with this, we had less than 10 children in our morning sessions. When we re-opened the afternoon sessions in November 2022, we had less than 5 children in those sessions and our capacity is 22. This was a devastating loss to our potential income, especially as we still had to pay contracted staff members.

Total expenditure has also increased by approximately £1,600, making a loss for the financial period of £25,000, leaving net funds to carry forward at 31 August 2023 of only £6,471. This is due to a combination of the following:

Higher staff salaries, as we had to hire better qualified, more experienced staff since we were under the spotlight of Ofsted and Bucks Early years as a low performing pre-school. A forced higher budget for resources and replacement of equipment. Necessary maintenance of the building we lease, due to it being an unsatisfactory and unsafe environment for the children. A lack of fundraising and charity events due to the current financial climate. Afternoon closures for two months of the year. Not unexpected but again, during this period the pre-school struggled due to a much lower intake of children during the first term September to December 2022. We lost most of our register to the local Nurseries where there are no additional charges for fees or consumables as they are funded by the government as state schools.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

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We were also being heavily monitored by Buckinghamshire Early Years Department, who made regular visits and insisted that we had specific learning equipment and resources which incurred extra expense we had not budgeted for.

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Total expenditure has also increased by approximately £1,600, making a loss for the financial period of £25,000, leaving net funds to carry forward at 31 August 2023 of only £6,471. This is due to a combination of the following:

- Higher staff salaries, as we had to hire better qualified, more experienced staff since we were under the spotlight of Ofsted and Bucks Early years as a low performing pre-school.
- A forced higher budget for resources and replacement of equipment.
- Necessary maintenance of the building we lease, due to it being an unsatisfactory and unsafe environment for the children.
- A lack of fundraising and charity events due to the current financial climate.
- Afternoon closures for two months of the year.

Financial review

Due to many pre-schools and nurseries suffering and many closing during this financial year we feel very proud to still be open. After using this financial year to recover from poor management and financial budgeting in previous years, we knew we would have to spend money during a difficult year and take a hit to be able to enter 2023-2024 in better shape. After use of our savings to clean up the school, make it safer and purchase necessary equipment and resources, we have now achieved a higher intake of children, which has gradually increased to full capacity, resulting in higher income from fees and government funding.

Now having allowed families to improve their financial position we have been able to introduce a consumables fee and an activity fee to compensate our outgoings in these areas, which we didn't charge for in 2022-2023.

We have still been unable to hold more fundraising events due to the ongoing financial struggles of the UK or obtain money from other charities as our position remains the same. We have however been able to lower our budget and spending for resources as we have now built up a good foundation of equipment.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

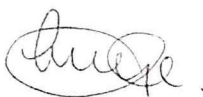
Year ended 31 August 2023

We have also managed to negotiate a freeze in rental costs, together with a smaller contribution required to electric costs during the summer months. Our landlord also now contributes towards waste disposal and building maintenance costs which they were not previously doing.

We are therefore now starting to see improvements financially and we hope that, going forward, we will be able to obtain charity from companies like Tesco whose donations are based on projects rather than earned income.

We have also introduced a savings budget to save money in a reserve to get us through the first term of each school year going forward.

The trustees' annual report was approved on~~25/06/24~~ and signed on behalf of the board of trustees by:



L Franey
Trustee

Chalfont St Giles Pre-School Playgroup

Independent Examiner's Report to the Trustees of Chalfont St Giles Pre-School Playgroup

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Chalfont St Giles Pre-School Playgroup ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



Independent Examiner

Galley House, Second Floor
Moon Lane
Barnet
Herts
EN5 5YL

26/6/2024

Chalfont St Giles Pre-School Playgroup

Statement of Financial Activities

Year ended 31 August 2023

	Note	2023		2022
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	46,655	46,655	56,628
Charitable activities	5	31,033	31,033	31,333
Investment income	6	54	54	3
Total income		<u>77,742</u>	<u>77,742</u>	<u>87,964</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	103,034	103,034	101,358
Total expenditure		<u>103,034</u>	<u>103,034</u>	<u>101,358</u>
Net expenditure and net movement in funds		<u>(25,292)</u>	<u>(25,292)</u>	<u>(13,394)</u>
Reconciliation of funds				
Total funds brought forward		31,763	31,763	45,157
Total funds carried forward		<u>6,471</u>	<u>6,471</u>	<u>31,763</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

Chalfont St Giles Pre-School Playgroup

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>6,471</u>	<u>31,763</u>
Net current assets		<u>6,471</u>	<u>31,763</u>
Total assets less current liabilities		<u>6,471</u>	<u>31,763</u>
Funds of the charity			
Unrestricted funds		<u>6,471</u>	<u>31,763</u>
Total charity funds	12	<u>6,471</u>	<u>31,763</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~26/08/24~~ and are signed on behalf of the board by:



L Franey
Trustee

The notes on pages 9 to 11 form part of these financial statements.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is CSG Cricket Pavilion, Crossleys, Off Bowstridge Lane, Chalfont St Giles, HP8 4QN, Buckinghamshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a cash basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities on a cash basis when received.

Resources expended

Expenditure is recognised on a cash basis at the time payment is made.

All costs are allocated to expenditure categories reflecting the use of the resource.

Government grants

Government grants are recognised on a cash basis at the time of receipt.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised on a cash basis when payment is made.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Government grant income	46,154	46,154	55,075	55,075
Other donations and legacies				
Fundraising	–	–	342	342
Donations	501	501	1,211	1,211
	46,655	46,655	56,628	56,628

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fees & Deposits	31,033	31,033	31,333	31,333

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	54	54	3	3

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	103,034	103,034	101,358	101,358

8. Staff costs

No employee received emoluments of more than £60,000 in the current or prior years.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

10. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,378 (2022: £1,204).

11. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	46,154	55,075

12. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022	Income £	Expenditure £	31 August 20 23
General funds	31,763	77,742	(103,034)	6,471

	At 1 September 2021	Income £	Expenditure £	31 August 20 22
General funds	45,157	87,964	(101,358)	31,763

13. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	6,471	6,471

	Unrestricted Funds	Total Funds
	£	£
Current assets	31,763	31,763

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1020590

Accounts

CHARITY REGISTRATION NUMBER: 1020590

**Chalfont St Giles Pre-School Playgroup
Unaudited Financial Statements
31 August 2022**

Chalfont St Giles Pre-School Playgroup

Financial Statements

Year ended 31 August 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name	Chalfont St Giles Pre-School Playgroup
Charity registration number	1020590
Principal office	CSG Cricket Pavilion Crossleys Off Bowstridge Lane Chalfont St Giles HP8 4QN Buckinghamshire

The trustees

L Franey	(Appointed 1 April 2022)
C Honour-Smith	(Appointed 14 November 2022)
L Anderson-Smith	(Appointed 14 November 2022)
K Ladhams	(Appointed 23 June 2022)
C Lewis-Hayes	(Appointed 1 April 2022)

Independent examiner	Debson & Co Galley House, Second Floor Moon Lane Barnet Herts EN5 5YL
-----------------------------	--

Structure, governance and management

The trustees and officers during the period were as follows:

Lindsay Turner (Chair) - resigned 23 June 2022
Sarah Mackrory-Scott (Secretary)
Phillipa Lyons (Treasurer) - resigned 23 August 2022

Louise Franey (appointed 1 April 2022) (appointed co-chair 23 June 2022) Caroline Lewis-Hayes (appointed 1 April 2022) (appointed co-chair 23 June 2022) (appointed Treasurer 15 October 2022) Katie Ladhams (appointed 23 June 2022)

During the year the bookkeeping was performed by Anna Suprun (Administration Manager) who resigned on 31 August 2022.

Phillipa Lyons a local Chartered Accountant, was assigned Treasurer during this period and was responsible for overseeing the finances for the period ending 31 August 2022. Following her resignation on 23 August 2022 however, the Charity appointed Debson & Co, Chartered Accountants to prepare the accounts for this year and future accounting periods.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Objectives and activities

The charity operates a pre-school for children aged two to four years old. It has six unpaid volunteer Trustees and six paid Early Years Practitioners, including a manager and an administration manager.

Additional activities offered include tennis, which encourages sport and fitness and also forest club, giving the children the opportunity for holistic development.

Fundraising events are held to raise funds for the charity and encourage attendance at the school.

Achievements and performance

Unfortunately, during this period there was less fundraising, due to committee time spent recruiting new Trustees, thereby enabling the current officers to retire, however plans have now been put in place to hold more fundraising events.

Financial review

The playgroup had an operation deficit of £13,393.93 (which includes all operating fees including, staff wages, rent, utilities, insurances, administration and office costs and resources and food for the children).

Overall receipts remained steady from last year at £133,120.57, although Government funding decreased from £68,664.00 to £55,075.13 and there was no additional funding for special needs children, as there had been in the prior year.

The committee also agreed to stop charging parents for forest school and tennis club which raised £3,588 last year, however it costs the pre-school £2,880 to run, plus an additional £1,250 for the manager to attend a training course and gain the qualification.

Utilities, insurance, and office costs increased significantly due to cost-of-living increases after Covid 19 and we did not receive Covid 19 recovery grants this year as we were fully operational. Also, at the end of the year costs were incurred to refurbish the garden area as it was deemed unsafe for the children to play, and a clean-up project with additional costs was carried out in the pre-school and outside storage areas at a cost of £3,000. There was no fee price increase in April 2022.

The pre-school also only operates at full capacity, 22 children per session between April and July, with the remainder of the year operating at an average of 10 children per session. This equates to less children during the afternoon sessions as the local state Nursery continue to operate an afternoon session.

Due to the above, we closed in the afternoons during the month of September 2022, which decreased our Government Funding during this period.

The previously mentioned lack of fundraising also affected the income substantially.

Upon reflection there was also no budget or forecasting in place to refrain administration staff and pre-staff from overspending on office and pre-school resources. There also appeared to be no monitoring of expenditure from the treasurer or other trustee officers during this period.

The resignation of Pre-School Manager, Deputy Manager, and 2 Early Years Practitioners will mean a recruitment drive to hire to new management team with the administration being carried out by the Trustees to save staffing costs until finances improve.

The planned increase in fundraising events will hopefully improve attendance during the quieter months.

Chalfont St Giles Pre-School Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

A budget will also be put in place for pre-school managers in order to curb unnecessary expenditure.

A fee increase will be introduced in January 2023 to make up for there being no increase in April 2022, with a further increase planned to take place in April 2023. We will also introduce additional fees for tennis club, forest school, activities and healthy snack charges to cover our costs in these areas. Parents will also be encouraged to make more contributions of items to keep the cost of resources down.

The trustees' annual report was approved on 28 June 2023 and signed on behalf of the board of trustees by:



L Franey
Trustee

Chalfont St Giles Pre-School Playgroup

Independent Examiner's Report to the Trustees of Chalfont St Giles Pre-School Playgroup

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Chalfont St Giles Pre-School Playgroup ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

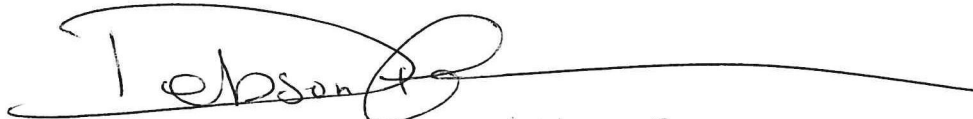
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



Independent Examiner

28/6/2023

Galley House, Second Floor
Moon Lane
Barnet
Herts
EN5 5YL

Chalfont St Giles Pre-School Playgroup

Statement of Financial Activities

Year ended 31 August 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	56,628	56,628	89,611
Charitable activities	5	31,333	31,333	42,444
Investment income	6	3	3	2
Total income		<u>87,964</u>	<u>87,964</u>	<u>132,057</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	101,358	101,358	110,681
Total expenditure		<u>101,358</u>	<u>101,358</u>	<u>110,681</u>
Net (expenditure)/income and net movement in funds		<u>(13,394)</u>	<u>(13,394)</u>	<u>21,376</u>
Reconciliation of funds				
Total funds brought forward		45,157	45,157	23,781
Total funds carried forward		<u>31,763</u>	<u>31,763</u>	<u>23,781</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 10 form part of these financial statements.

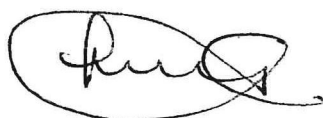
Chalfont St Giles Pre-School Playgroup

Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		<u>31,763</u>	<u>45,157</u>
Net current assets		<u>31,763</u>	<u>45,157</u>
Total assets less current liabilities		<u>31,763</u>	<u>45,157</u>
Funds of the charity			
Unrestricted funds		<u>31,763</u>	<u>23,781</u>
Total charity funds	12	<u>31,763</u>	<u>23,781</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 June 2023, and are signed on behalf of the board by:



L Franey
Trustee

The notes on pages 8 to 10 form part of these financial statements.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is CSG Cricket Pavilion, Crossleys, Off Bowstridge Lane, Chalfont St Giles, HP8 4QN, Buckinghamshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a cash basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities on a cash basis when received.

Resources expended

Expenditure is recognised on a cash basis at the time payment is made.

All costs are allocated to expenditure categories reflecting the use of the resource.

Government grants

Government grants are recognised on a cash basis at the time of receipt.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised on a cash basis when payment is made.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Government grant income	55,075	55,075	–	71,014
Other donations and legacies				
Fundraising	342	342	–	1,034
Donations	1,211	1,211	–	17,563
	<u>56,628</u>	<u>56,628</u>	<u>–</u>	<u>89,611</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fees & Deposits	<u>31,333</u>	<u>31,333</u>	<u>–</u>	<u>42,444</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>3</u>	<u>3</u>	<u>–</u>	<u>2</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	<u>101,358</u>	<u>101,358</u>	<u>–</u>	<u>110,681</u>

8. Staff costs

No employee received emoluments of more than £60,000 in the current or prior years.

Chalfont St Giles Pre-School Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

10. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,204 (2021: £Nil).

11. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>55,075</u>	<u>71,014</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>45,157</u>	<u>87,964</u>	<u>(101,358)</u>	<u>31,763</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>23,781</u>	<u>—</u>	<u>—</u>	<u>23,781</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	<u>31,763</u>	<u>31,763</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	<u>45,157</u>	<u>45,157</u>

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1020590

Accounts

CHALFONT ST GILES PRE SCHOOL PLAYGROUP

Treasurer's Annual Report – Financial Year ended 31st August 2021

General

Charity Number: 1020590

Address: CSG Cricket Pavilion, Crossleys, off Bowstridge Lane, Chalfont St Giles, Bucks, HP8 4HZ

Trustees: Lindsay Turner (Chair), Sarah Mackrory - Scott, Emma Alsop, Sophie Noble, Leann Strang, Antony Lord.

The playgroup charity operates a pre-school for children between the ages of 2 and 4. It is run with 6 unpaid trustees and 6 Early Years practitioners, including a manager, and two part-time administration staff.

During the year the bookkeeping was performed by Hayley Southgate. Tony Lawson, a local Chartered Accountant, has once again agreed to carry out an independent examination of the year's accounts.

Income and Expenditure for year ended 31st August 2021

Unlike the previous year the setting was not subject to COVID 19 lockdowns so remained open during all three terms. Rigorous and risk assessed COVID –safe practices and procedures developed in 2020 remained in place. The Playgroup is grateful to all staff for their dedication in keeping the facility functioning safely and efficiently during what were very challenging circumstances . We also thank Bucks County Council for their significant degree of support via specific grants and regular funding.

The playgroup had an operating profit (fees and funding less wages, rent etc. and admin / other expenses) of £13,834 which contrasts with last year's operating loss of £6,161. Overall receipts increased by £54,970 to £132,057: Bucks County Council funding rose by £24,573 to £68,664, other revenue increases included: parental fees (+£8,816), forest school (+£3588), Bucks special educational needs funding (+£2350) and donations and specific grants (+£11,921). Overall payments also increased by £27,730 to £110,681; of this increase £20,276 was on salaries, reflecting mainly the move to a 5 day service, and +£4980 on toys and equipment.

Bank deposits increased significantly: by £14,000 to £20,047. We applied the bulk of the COVID recovery and sustainability grants received from Bucks County Council to strengthening the Playgroup's financial position in this way so as to be better placed to withstand future unforeseen financial pressures including demographic changes.

At the start of the year we had a total of 33 children using the Playgroup. By the end February the total number of children using the Playgroup was 42. The setting's maximum capacity had been restricted to 18 due to COVID and the need to meet staff concerns as well as operating as safely as possible. The maximum capacity was gradually increased to 22 from the end of February. By the summer term the numbers attending were 44.

We undertook a number of initiatives, using grants and donations, to improve indoor, outside and garden amenities for the children, including a new picket fence, improvements to the play area, including a pirate ship, new seated furniture, bicycles, and a climbing frame.

From September 2020 the Playgroup extended its opening hours to include Fridays. Attendance on Fridays gradually increased: to 17 (am) and 16 (pm) by the spring term and numbers remained at this rate through the summer term. The lunchtime pickup of children from the school nursery resumed from the autumn half term. It was suspended during the third lockdown when schools closed to all but essential workers but resumed from the 8th March (when the schools reopened). However, the decision of the school nursery to extend its hours to include afternoons from the summer term has meant that fewer children now attend Playgroup afternoon sessions and the pickup service was discontinued. A breakfast club was also started but due to the lack of uptake for this offering we have put this on hold.

Forest School continued to be popular: in the Autumn 2020 term we had 21 children attending on Thursdays. This number was maintained through the summer term.

Other.

There have been a number of changes among the Board of Trustees: Sally Maclaren, Lucy Webster and Natalie Zealey left and Sarah Mackrory- Scott (now Secretary), Sophie Noble and Leann Strang joined. Following year end, Emma Alsop and Antony Lord (Treasurer) signalled their intention to step down and replacements are being recruited.

Early Years practitioners: in April Chantelle Constable left and Leanne Heath joined. Admin managers: Sarah Eldridge remains in post; Hayley Southgate will be taking maternity leave from the autumn half term and her place will be taken by Anna Suprun.

Fundraising and successful marketing, including on social media, will remain an essential part of continuing viability: the playgroup continues to develop its website and online presence on social networking platforms in order to attract more children and better communicate with current parents and prospective clients.

Looking forward into 2021 / 2022

The Playgroup continues to be popular and, with its rural setting, offers an attractive and competitive alternative to other providers. At the start of the autumn 2021 term there were 24 children attending; and 7 had enrolled for Forest School, which from now will be provided in house following the development of staff expertise. Demand for morning Playgroup places remains strong and we are considering a range of initiatives to fill more afternoon places. We will reintroduce our tots tennis session on a Tuesday afternoon after the October half term. We have also applied for a grant from the Co-op to help us fund more extra-curricular activities for the children which, if successful, should also boost numbers.

4.10.2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Chalfont St Giles Pre-School Playgroup

1020590

Receipts and payments accounts

CC16a

For the period from	Period start date 1/9/2020	To	Period end date 31/8/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees and funding received	113,458	-	-	113,458	70,607
Fundraising	1,034	-	-	1,034	828
Donations and other income etc.	17,563	-	-	17,563	5,642
Interest	2	-	-	2	10
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	132,057	-	-	132,057	77,087
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	132,057	-	-	132,057	77,087
A3 Payments					
Wages	84,812	-	-	84,812	64,536
Rent, elec and ins	6,616	-	-	6,616	5,664
Toys, Equipmt & Entertainment	10,699	-	-	10,699	5,719
Fund raising expenses	358	-	-	358	464
Admin and other expenses	8,196	-	-	8,196	6,568
Building improvements	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	110,681	-	-	110,681	82,951
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	110,681	-	-	110,681	82,951
Net of receipts/(payments)	21,376	-	-	21,376	- 5,864
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	23,781	-	-	23,781	29,645
Cash funds this year end	45,157	-	-	45,157	23,781

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank - current a/c	25,102	-	
	Bank- deposit a/c	20,047	-	
	Petty Cash	8	-	
	Total cash funds	45,157	-	-

(agree balances with receipts and payments account(s))

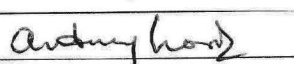
Categories	Details	OK Unrestricted funds to nearest £	OK Restricted funds to nearest £	OK Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	A.J. LORD	2/11/2021



Section A

Independent Examiner's Report

Report to the trustees/ members of

Chalfont St Giles Pre School Playgroup

On accounts for the year ended

31st August 2021

Charity no (if any)

1020590

Set out on pages

CC16a

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission 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 (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Tony Lawson

Date:

19/01/2022

Name:

TONY LAWSON

Relevant professional qualification(s) or body (if any):

FCA

Address:

18 The Lagger

Chalfont St Giles

Bucks HP84DG

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1020590

Accounts

CHALFONT ST GILES PRE-SCHOOL PLAYGROUP

Treasurer's Annual Report - Financial Year ended 31st August 2020

General

Charity Number: 1020590

Address: CSG Cricket Pavilion, Crossleys, off Bowstridge Lane, Chalfont St Giles, Bucks, HP8 4HZ.

Trustees: Lindsay Turner (Chair), Natalie Zealey, Sally McLaren, Emma Alsop, Lucy Webster, Antony Lord.

The playgroup charity operates a pre-school for children between the ages of 2 and 4. It is run with 6 unpaid trustees and 6 Early Years practitioners, and two part-time administration staff.

During the year the bookkeeping was performed by Rebecca Ricketts (until January) and Hayley Southgate. Tony Lawson, a local Chartered Accountant, has once again agreed to carry out an independent examination of the year's accounts.

Income and Expenditure for Year Ended 31st August 2020

The playgroup receipts and payment accounts show an operating loss of £6161. This is an increase of £1770 on last year's operating loss of £4391 and a significant deterioration since Mid Year when we were showing an operating profit of £4472. The most important influence on our finances was the COVID 19 pandemic. This brought the closure of the playgroup from 20 March until early June, and some children stayed away until the new Autumn term. This affected direct fee income from parents, fundraising opportunities and income from extra activities. Fees etc. increased by £661 overall as the significant increase in Bucks county council grants more than offset the decline in parental fees. The Trustees decided that it was essential to retain our staff and so kept them all on full pay. Managers negotiated a rent pause with our landlords, and investigated the possible role for and scope of the Government furlough scheme but we were not eligible as Bucks County Council continued to fund us. The hourly rate increased to £6.50 and a fee of 50p a day was introduced to cover sundry expenditures.

During the Autumn 2019 term we had a total of 34 children using the Playgroup. This increased to 40 children in the Spring term. Woodland warriors continued to be popular: by Spring 2020, 20 children were attending on Thursdays with some having ad-hoc sessions. The playgroup continued to open 4 days a week (Mon-Thurs). Following a consultation with parents and staff, Trustees decided to extend opening to Fridays with effect from the next financial year.

A new Playgroup manager, Tania Constable, took up post in January and she is supported by a team of 5 staff. Since Tania has joined she has been working to enhance the structured pre-school environment for the children. She has implemented the use of an online journal to help record the children's experiences, development and learning journey whilst at the setting. This is working well and feedback from parents is positive. It will also enable more cohort tracking which is an area identified in our last Ofsted report. She has also led a project to refurbish the outdoor setting and make it more attractive both for existing and potential new clients. A range of new hygiene and

social distancing measures (for children, parents and staff) and replanning of sessions has been introduced to meet Government requirements for COVID 19 security.

As well as the standard fees, Woodland Warriors / Forest School provide an income over the year: revenue this year was £2262. Our present manager is currently undergoing training so that she can eventually deliver this service without our having to pay an external organisation. This should increase net revenue.

Fundraising activities raised a net £593 (less than in the previous year) with the majority coming from the Chiltern lottery £228, the Easter egg hunt £245, the Christmas show £153 and Christmas cards £369. A grant of £5166 was also received from the Coop Community fund which covered outdoor refurbishments. The fundraising and grants reduced the operating loss to an overall loss after other income / expenses etc. of £5864.

The main expenditure from operating income, including Bucks County Council funding, was

Wages - £64536; Rent, Electricity & Insurance - £5664; Household expenditure and waste - £1992; Courses - £1627; Stationery, Postage & Telephone - £858.

The main fundraising and donation supported expenditure was:

Toys and Equipment- £2146; Resources - £2025; Forest school equipment - £1548.

Other

In January 2020 Hayley Southgate became administration manager working alongside Sarah Eldridge. In September 2020 Chantelle Constable, level 2 qualified, joined the staff, replacing a staff member who had left. Sally McLaren has signalled her intention to step down as Secretary to the Trustees and two new trustees will be joining the charity. The playgroup continues to develop its website and its presence on social networking platforms in order to attract more children and better communicate with parents.

Looking forward into 2020/2021

The Playgroup continues to be popular and continues to offer a competitive alternative to other private settings (at the start of the Autumn 2020 term there were 30 children attending – this has subsequently increased to 36; and 11 had enrolled for Woodland Warriors). The use of the playgroup on Fridays is growing and from the Autumn half term will benefit from the extension of the school pick up service - where we collect some nursery children from the school setting and walk up to playgroup for lunch and an afternoon session. The biggest threat to our operations would be the re-imposition of a COVID lockdown / closure. In the longer term, assuming a return to profit, we will seek to increase our reserves to be better able to cope with what appears to be an uncertain economic climate. (Following year end we were considerably assisted in achieving this aim by the success of our applications for COVID recovery grants helpfully made available by Bucks County Council.)

24.03.2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Chalfont St Giles Pre-School Playgroup

1020590

Receipts and payments accounts

CC16a

For the period
from

01/09/2019

To

31/08/2020

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees and fundraising received	70,607	-	-	70,607	69,946
Fundraising	828	-	-	828	5,008
Donations and other income etc	5,642	-	-	5,642	3,644
Interest	10	-	-	10	12
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	77,087	-	-	77,087	78,610
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	77,087	-	-	77,087	78,610
A3 Payments					
Wages	64,536	-	-	64,536	61,504
Rent,elec and ins	5,664	-	-	5,664	6,179
Toys, Eqpmt & Entertainment	5,719	-	-	5,719	4,890
Fund raising expenses	464	-	-	464	1,458
Admin and Other expenses	6,568	-	-	6,568	6,654
Building improvements	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	82,951	-	-	82,951	80,685
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	82,951	-	-	82,951	80,685
Net of receipts/(payments)	- 5,864	-	-	- 5,864	- 2,075
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	29,645	-	-	29,645	31,720
Cash funds this year end	23,781	-	-	23,781	29,645

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank - Current A/c	17,716	-	
	Bank- Deposit A/c	6,045	-	-
	Petty Cash	20	-	-
	Total cash funds	23,781	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

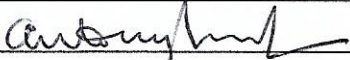
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	A J LORD	4/03/2021



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Chalfont St Giles Pre School Playgroup

**On accounts for the year
ended**

31st August 2020

**Charity no
(if any)**

1020590

Set out on pages

CC16a

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2020 DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission 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 (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

12/3/2021

Name:

TONY LAWSON

**Relevant professional
qualification(s) or body
(if any):**

FCA

Address:

18 THE LAGGER

CHALFONT ST GILES

BUCKS HP8 4DG

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.