

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**

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# **Chalfont St Giles Pre-School Playgroup**

## **Trustees' Annual Report**

**Year ended 31 August 2024**

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

### **Reference and administrative details**

<b>Registered charity name</b>	Chalfont St Giles Pre-School Playgroup
<b>Charity registration number</b>	1020590
<b>Principal office</b>	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**

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### **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

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### 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

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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

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
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
<b>Total income</b>		<u>113,670</u>	<u>113,670</u>	<u>77,742</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	95,972	95,972	103,034
<b>Total expenditure</b>		<u>95,972</u>	<u>95,972</u>	<u>103,034</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>17,698</u>	<u>17,698</u>	<u>(25,292)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		6,471	6,471	31,763
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>			
Cash at bank and in hand		24,169	6,471
<b>Net current assets</b>		24,169	6,471
<b>Total assets less current liabilities</b>		24,169	6,471
<b>Funds of the charity</b>			
Unrestricted funds		24,169	6,471
<b>Total charity funds</b>	12	24,169	6,471

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**

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### **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 £
<b>Grants</b>				
Government grant income	76,224	76,224	46,154	46,154
<b>Other donations and legacies</b>				
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>