

# KESTREL UNDER FIVES PLAYGROUP

England & Wales · Charity number 1024231

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-07-28

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

## Contact

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**Address** 42 Birch Drive  
Chatham  
Kent  
ME5 8YU

**Phone** 07939261307

**Email** [kestrelunder5s@hotmail.co.uk](mailto:kestrelunder5s@hotmail.co.uk)

## Activities

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**Objects:** The aims of the Pre-school are 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 and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, 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 aims and objects of the Pre-school Learning Alliance.

**Activities:** Provide day care for children from 2 to 5 with educational activities.

## Classification

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

## Geography

- Kent
- Medway

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£216,657	£197,805	-	-
2024-02-29	£187,924	£178,267	-	-
2023-02-28	£164,887	£158,329	-	-
2022-02-28	£149,457	£163,725	-	-
2021-02-28	£149,334	£140,382	-	-

## Trustees

Name	Role	Appointed
<b>Krystina Barrett</b>	Chair	2024-09-26
Ashley Oakes		2021-09-21
Dawn Holloway		2021-06-22
Nadine Tarry		2024-06-11
Samantha Carter		2022-06-21
Samantha Swain		2024-01-15
Shanice Howells		2025-06-19
Suzanne Gilbert		2025-10-28

**KESTREL UNDER FIVES PLAYGROUP**

England & Wales - Charity number 1024231

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# Accounts

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**KESTREL UNDER FIVES PLAYGROUP**

**CHARITY REGISTRATION NO: 1024231**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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

The trustees are pleased to present their annual report together with the receipts and payments account of the charity for the year ended 28 February 2025.

ADMINISTRATIVE DETAILS

Registered name	Kestrel Under Fives Playgroup	
Name by which known	Kestrel Under 5s Playgroup	
Charity registration number	1024231	
Principal address	St David's Church Newton Close, Lordswood Chatham Kent, ME5 8TR	
Contact address	42 Birch Drive Lordswood Chatham Kent, ME5 8YU	
Trustees	Lisa Humphries Molly Johnson Helen Shepherd Stacey Brooker Kelly Budd Carolyn Burch Samantha Carter Dawn Holloway Ashley Oakes Abigail Simmons Joanne Snell Samantha Swain Nadine Terry Krystina Barrett Chloe Holt	- Chair re-elected 11 June 2024 - Secretary resigned 11 June 2024 - Treasurer re-elected 11 June 2024 - Secretary appointed 14 November 2024 - resigned 11 June 2024 - resigned 28 March 2024  - appointed 11 June 2024 - appointed 26 September 2024 - appointed 11 June 2024
Independent examiner	A Aggarwal, FCA, CTA Aggarwal & Co 5 London Road Rainham, Gillingham Kent, ME8 7RG	
Bankers	HSBC 1/5 Week Street Maidstone Kent, ME14 1QW	

GOVERNANCE

Governing Document

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

Trustees

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

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

### Appointment of Trustees

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

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

### OBJECTS

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

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

and may be summarised as follows:

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

### Public Benefit

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

### ACTIVITIES AND ACHIEVEMENTS

The legislation introducing fifteen hours of free childcare for working parents of two-year-olds in April 2024 marked the most significant change for playgroup this year; the makeup of our roll changed materially as a direct consequence, and our staff have responded admirably in supporting a greater number of less mature children. In September 2023, 39% of our children were two-year-olds, with just 12% of those receiving funding; at the start of this academic year, those figures rose to 56% and 37% respectively. With more funded children and an enhanced funding rate for two-year-olds, the amount we received from the local authority increased by approximately £22,000, while our income from invoiced fees and lunch clubs fell by £3,300. AGM attendees voted in favour of the Committee's proposal to raise our session fee by £3 and Lunch Club charge by £0.75 from September 2024 to bring these in line with an hourly rate which is the average of two- and three-year funding rates, and this eased some of the potential drop in income from invoiced fees.

## KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

Even with the increase, our charges are still lower than other local providers. The Committee is aware that as our two-year-olds turn three and their funding rate drops, our financial position may change during the coming year and will monitor this.

We have had no staff changes this year and no external staff training courses were undertaken. A twelve-hour refresher Paediatric First Aid course for twelve staff members, which will take place over two Fridays in March, has been booked; the cost of the course and associated staff overtime will be funded by playgroup, and certification lasts for three years. All key worker staff are now being paid for an extra hour per week to cover time outside of playgroup used for report writing etc, and an overtime form is now also available for any staff working in excess of this, subject to management approval. After consultation with playgroup staff, the Committee decided to dispense with the services of Medway Early Years, as it was felt they were not offering value for money, with no provision of high-quality training courses, little helpful advice and slow response to any communication. This made a saving of £1,730. Since St David's installed Wi-Fi in the church in March 2024, we no longer need a dongle or tablet and this has reduced our phone bill to just under £9/month, making another saving of £200. We had just one rent increase of 2% during the year, and purchased some replacement staff uniform items costing £250, of which £100 was contributed by those staff who required extra items.

Our local reputation for exceptionally strong SEND provision continues to grow and this year we have welcomed children whose parents struggled to find appropriate enhanced developmental support for their child in other settings. We currently have three members of staff dedicated to supporting four children on a one-to-one basis for 37.5 hours per week. The Committee are concerned that our capability to support further SEND children may be limited by the funding for this support however, which is currently still £7.70 per hour, and which does not cover the wages of these staff, even at the current National Living Wage rate. The government are currently preparing a White Paper due to be published in late spring setting out details of what one insider called a "complete recalibration", and a Department for Education spokesperson said the SEND system had long been failing to meet the needs of children and families. We will keep this under review.

Our Committee led fund-raising efforts this year raised £1,833, with our Easter 'Smarties challenge' and Christmas craft bags and raffle being particularly well supported. We are, as always, extremely grateful for every penny contributed, particularly in view of the continuing strain on household incomes in a challenging economic climate. In addition to the usual Easter and Christmas presents, parties, replacement of old 'minor' equipment and craft supplies, £600 was spent on six replacement outdoor rubber safety mats, a garden storage shed and ten new chairs.

Sincere thanks are also due to all those families who support our 'Helping Hands' and Voluntary Donations schemes; these funds and donations of small consumables that playgroup needs on an ongoing basis not only allow us to continue to supply healthy snacks for the children in the face of rising costs but also help to offset some of our expenditure on cleaning and hygiene supplies. The income and donations we receive from these schemes play a vital role in allowing us to encourage our children to make healthy choices and ensure a safe and hygienic environment in which they can prosper. The Helping Hands scheme has largely replaced income from Voluntary Donations, which this year raised £440 less than last, while our Petty Cash and Supplies expenditure fell by £690 because of consumables donations. In 2024's end of year trustees report, we advised that we were considering introducing a small consumables charge per session to help cover the cost of items such as sun cream, nappy disposal, paper towels, hand wash etc, but further investigation showed that any such charge must be voluntary for the parents and so this was not implemented, which makes the support of these schemes absolutely invaluable to us. Some parents/carers have continued to donate by making contributions by direct bank transfer, for which we are most grateful; **all** children benefit from the donations made by those families who do so. A major part of playgroup's ethos is that no child should be disadvantaged by their family's financial circumstances and so we deeply appreciate the generosity of all donations received, be they monetary or consumables.

## KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

The National Living Wage increased by 9.8% in April 2024, which was the major contributing factor to an increase of £18,000 to our net wage cost; the rate will rise again on 1<sup>st</sup> April 2025 by 6.7%. The employee National Insurance (NI) rate will remain at 8% but major changes to employer NI contributions were announced in the Autumn 2024 Budget, which will take effect from 6<sup>th</sup> April. The changes are threefold:

- the employer NI rate will rise from 13.8% to 15%;
- the secondary threshold (the point at which employers become liable to pay NICs on employees' earnings) will reduce from £9,100 to £5,000 per annum;
- the Employment Allowance (Small Business Relief), which allows some businesses to deduct an amount from their NI bill, will increase from £5,000 to £10,500.

Our preliminary calculations based on a standard working week suggest that playgroup will pay NICs for only one additional staff member next year; however, we will pay 1.2% more on a much higher proportion of the salary of all employees who earn more than £5,000 p.a. The increase in Employment Allowance is to our advantage as we can offset £5,500 more of our NI bill, but the rise in the employer NI rate on a higher proportion of an increased wage bill will result in a significant increase to our wage-associated costs. We anticipate that our wage bill will rise by approximately £11,000 and our employer NI liability by approximately £3,000, giving a projected increased cost to playgroup of £14,000. The NLW change will also increase our pension contributions liability. We start our new accounting year in a good financial position because of the funding changes detailed earlier, which should help us to absorb some of the impact of these unavoidable increased running costs, and will continue to monitor this closely throughout the year.

We have recently been informed of the changes in the Local Authority Funded Hours rates from April: the rate for three and four-year-olds will increase by 5.8% and for two-year-olds by 4.4%. Once more, these rates do not match the percentage cost increases we face. The following is a comment from the chief executive of the Early Years Alliance regarding the Department of Education's recent updated guidance on delivery of the early years entitlement offer:

*"Given that from September, government will control the price of around 80% of early years provision, it has never been more important for that funding to genuinely reflect the true cost of delivering places. And yet we know in many areas, this year's rate increases won't come close to mitigating the impact of April's National Insurance and wage rises, meaning that costs for both providers and families are likely to spiral."*

*"So, while today's guidance may rightly make charges clearer for parents, it does not take away from the fact that unless the government takes urgent action to tackle sector underfunding, many providers will still have no choice but to increase the price of any non-funded hours parents take up or optional extras they purchase – or risk facing permanent closure."*

Currently, we receive funding for 89% of our children and so rely more heavily on LA funding for our income than the national average. It is difficult to predict the impact of the introduction of thirty hours funding for working parents of two-year-olds in September 2025, although this could possibly reduce the number of children on our roll if parents/carers of those children who qualify elect to take up every session to which they are entitled, leaving fewer available for other starters.

Whilst the quote above may appear rather alarming and despite what could be another challenging financial year with new variables at play, our charitable status guarantees that our viability is not determined by profit but rather by remaining solvent with no detriment to the quality of childcare we provide, and we will always be committed to giving the children in our care a secure, happy, caring and stimulating environment where they are able to develop intellectually, emotionally and socially, and to support their families where needed in any way we can. We owe a huge debt of gratitude to the dedication and hard work of all staff, without whom our continued survival with no compromise to our standards of care would not be possible.

Finally, and as always, we wholeheartedly thank all parents, carers and staff for their continued support.

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

FINANCIAL REVIEW

Review of the Financial Position

The financial position is set out on pages 6 and 7. Receipts increased from £187,924 to £216,657. Payments increased from £178,267 to £197,805. This is for the reasons mentioned above. The result is net receipts of £18,852 compared to £9,657 in the previous year. Cash funds at the end of the year amount to £103,159.

Reserves Policy

The trustees have considered the level of reserves appropriate for the charity and concluded that they should have sufficient funds to enable expenses to be met for a normal three months should there be a delay or reduction in receiving income. The amount required is approximately £45,000. Therefore, the funds held are adequate at present.

Risks and Uncertainties

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


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

Trustees' Responsibilities

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

X Approved by the trustees on ..... and signed on their behalf

  
12.06.25

H Shepherd, treasurer

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

I report to the trustees on my examination of the receipts and payments account of Kestrel Under Fives Playgroup ("the Charity") for the year ended 28 February 2025, which are set out on pages 7 to 8.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

*Anil Aggarwal*

A Aggarwal, FCA, CTA  
Aggarwal & Co  
Chartered Accountants  
.....

5 London Road  
Rainham  
Gillingham, ME8 7RG

**KESTREL UNDER FIVES PLAYGROUP  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Receipts from charitable activities		
Voucher payments	156,549	134,399
Fees receivable	16,962	21,634
Lunch Club fees	11,863	10,450
SEN income	25,496	16,962
EYPP	3,493	2,235
Fundraising	1,834	1,664
Voluntary donations	105	543
Other receipts	355	37
	<hr/>	<hr/>
<b>TOTAL RECEIPTS</b>	<b>216,657</b>	<b>187,924</b>
<b>PAYMENTS</b>		
Charitable activities		
Wages and salaries	162,834	144,680
Social security costs	9,195	6,216
Employer's contributions to pension scheme	5,568	4,596
	<hr/>	<hr/>
	177,597	155,492
Hall and garage rent	12,961	11,522
Supplies	1,678	2,061
Insurance, Ofsted and data fees	1,561	1,493
Course fees	0	985
Telephone, dongle and photos	437	574
Petty cash	270	555
Bank charges	60	60
Accounting software	1,075	949
Independent examiner's fees	660	600
Equipment/special events	567	886
Medway Early Years	0	1,728
Miscellaneous expenses	286	9
	<hr/>	<hr/>
	197,152	176,914
Purchase of equipment	653	1,353
	<hr/>	<hr/>
<b>TOTAL PAYMENTS</b>	<b>197,805</b>	<b>178,267</b>
<b>NET RECEIPTS</b>	<b>18,852</b>	<b>9,657</b>
Cash funds at the beginning of the year	84,307	74,650
	<hr/>	<hr/>
<b>CASH FUNDS AT THE END OF THE YEAR</b>	<b>103,159</b>	<b>84,307</b>

**KESTREL UNDER FIVES PLAYGROUP  
STATEMENT OF ASSETS AND LIABILITIES  
AT 28 FEBRUARY 2025**

	2025 £	2024 £
<b>UNRESTRICTED CASH FUNDS</b>		
Cash at HSBC bank	103,130	84,253
Cash in hand	<u>29</u>	<u>54</u>
	<u>103,159</u>	<u>84,307</u>

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

**LIABILITIES** - Independent examiner's fee

**NOTES TO THE ACCOUNT**

1 Statutory Information

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

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

2 Accounting Policies

(a) Basis of accounting

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

(b) Funds structure

All funds are unrestricted income funds.

3 Trustee Remuneration

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

4 Taxation

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

Approved by the trustees on  and signed on their behalf

12.06.25

X H Shepherd, treasurer

**KESTREL UNDER FIVES PLAYGROUP**

England & Wales - Charity number 1024231

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# Accounts

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**KESTREL UNDER FIVES PLAYGROUP**

**CHARITY REGISTRATION NO: 1024231**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

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

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**ADMINISTRATIVE DETAILS**

Registered name	Kestrel Under Fives Playgroup	
Name by which known	Kestrel Under 5s Playgroup	
Charity registration number	1024231	
Principal address	St David's Church Newton Close, Lordswood Chatham Kent, ME5 8TR	
Contact address	42 Birch Drive Lordswood Chatham Kent, ME5 8YU	
Trustees	Lisa Humphries Molly Johnson Helen Shepherd Stacey Brooker Kelly Budd Carolyn Burch Samantha Carter Dawn Holloway Ashley Oakes Abigail Simmons Joanne Snell Samantha Swain Sophie Vitorino-Clack	- Chair appointed 15 January 2024 - Secretary appointed 27 June 2023 - Treasurer appointed 3 October 2023  - appointed 3 October 2023  - appointed 7 November 2023 - appointed 27 June 2023 - appointed 15 January 2024 - resigned 27 June 2023
Independent examiner	R C Abel, FCA, CTA Aggarwal & Co Ltd 5 London Road Rainham, Gillingham Kent, ME8 7RG	
Bankers	HSBC 1/5 Week Street Maidstone Kent, ME14 1QW	

**GOVERNANCE**

**Governing Document**

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

**Trustees**

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

## KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

### Appointment of Trustees

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

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

### OBJECTS

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

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

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- (a) to provide a child-friendly environment that is safe, secure, caring and stimulating;
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- (h) to work as partners with parents/carers and offer flexibility that allows each child's individual needs to be met; and
- (i) to make parents/carers feel welcome and provide an atmosphere where both children and adults feel happy and comfortable.

### Public Benefit

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

### ACTIVITIES AND ACHIEVEMENTS

Once again, this year the playgroup's key achievement has been to navigate the ongoing financial pressures we face in an environment where many other long-established Early Years providers have been forced to close their doors. Our charitable status undoubtedly serves us well in this arena, since our viability is not determined by profit but rather by remaining solvent with no detriment to the quality of childcare we provide. We, like most other organisations, have faced significant increases in running costs, including two rent increases within twelve months, but have made our best efforts to economise wherever possible to ensure playgroup's survival without compromising our standards of care.

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

At the start of the academic year we had concerns regarding our longevity. However, this was due in part to the way the local authority pays our funding: our interim monthly payments were provisionally calculated on the previous year's figures although we started the year with more children who were eligible for funding than the previous year. This was rectified after we were able to submit our official headcount figures. In November we received the outstanding balance and monthly payments increased by £4,000, both of which returned us to a more stable financial position.

We have succeeded in continuing to provide the children in our care with a secure, happy, caring and stimulating environment where they are able to develop intellectually, emotionally and socially, and to support their families where needed in any way we can. Another notable achievement was being awarded 'Good' in all areas following an OFSTED inspection on 8th February. We owe a huge debt of gratitude to the dedication and hard work of all staff, without whom our survival and this outcome would not have been possible.

We have had several staff changes throughout the year. We said goodbye to two members of staff at the end of summer term: one much loved Auntie (then Lunch Club assistant) who retired after many years of outstanding service in both roles, and another who left to prepare for a happy new addition to her family. Another long-serving and highly experienced Auntie reduced her hours in October due to family circumstances, but happily we continue to benefit from her experience and skills for most of the week. We welcomed three new Lunch Club assistants/cover reliefs in September, two of whom stepped up in November to provide one-to-one SEN support also. Our first venture into the government's Apprenticeship Scheme last year resulted in both members of staff successfully achieving their qualification on-the-job, while another staff member achieved her qualification by studying independently outside of the workplace, and we congratulate them all on their hard work. Unfortunately, the apprenticeship scheme proved problematic administratively and added quite significantly to the workload of one of our managers; consequently, we are unlikely to sign up to this scheme again in its current form. Sadly, our other manager, who originally contracted Covid pre-lockdown/vaccine rollout, succumbed again and was seriously ill for almost three months; thankfully, she was able to return to work at the beginning of January and continues to recover well. Fifteen staff members completed Level 2 Food Hygiene and Safety training courses, some as a refresher, some as new members of staff, two undertook Paediatric First Aid courses and five completed L2 Advanced Safeguarding. Additionally, three of our senior members of staff completed their refresher Level 3 Designated Safeguarding Lead course. All these courses were funded by the playgroup at a cost of £985.

Our local reputation for exceptionally strong SEN provision was reflected once again in an increasing need this year for extra support for some children, possibly still being fuelled by the major disruption to the crucial developmental years of early childhood during the pandemic. Whatever the reason, our SEN co-ordinator responded quickly and continues to work hard to secure extra funding for one-to-one support as part of playgroup's efforts to seek out as much additional funding to enable staff to continue to give our children the developmental support all children deserve. We currently have four members of staff dedicated to supporting five children one-to-one for 47.5 hours per week and have two additional SEN funding requests being processed. The trustees are concerned that our capability to support further SEN children may be limited by the funding for this support however, which is currently £7.70 per hour and which does not cover the wages of these staff, even at the current Minimum Wage Rate. This is under review by the Committee.

Our Committee led fundraising efforts this year have raised £1,664 and we are, as always, extremely grateful for every penny contributed, particularly in view of the continuing strain on household incomes in the current economic climate. A new addition to our established fund-raising events this year was a successful pre-Christmas Toy Sale, which raised £145; unsold toys were donated to other local charities. As well as the usual Easter and Christmas presents, parties, replacement of old 'minor' equipment and craft supplies, some of the funds raised were spent on a Coronation party and commemorative presents for every child. A much more significant amount has just been spent on a set of new outdoor gym equipment, which we hope the children will enjoy for many years to come.

## KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

Sincere thanks are also due to all those families who support our Voluntary Donations initiative and 'Helping Hands' scheme, as these funds and donations of small consumables that the playgroup needs on an ongoing basis not only allow us to continue to supply healthy snacks for the children in the face of ever rising costs but also help to offset some of the increased expenditure on cleaning and hygiene supplies. The income and donations we receive from these schemes play a vital role in allowing us to encourage our children to make healthy choices and ensure a safe and hygienic environment in which they can prosper. Income from the Voluntary Donations initiative was initially revitalised in September last year, after a noticeable decline. Efforts were made to bring to the attention of those parents and carers who feel able to contribute the enormous benefit to the children of this scheme. There was a drop off last term, but this may be because some parents donate items to our Helping Hands scheme rather than make a financial contribution. It should be said that some parents/carers have continued to donate by making contributions by direct bank transfer rather than in person, for which we are most grateful - all children benefit from the donations made by those families who do so. A major part of playgroup's ethos is that no child should be disadvantaged by their family's financial circumstances and so we truly appreciate the generosity of all donations received, be they monetary or items.

The Minimum Wage Rate increased by 9.7% in April 2023, and a decision to raise our session and lunch club fees by 50p and 25p respectively for the 2023-2024 academic year was made to try to help offset this in some small part, whilst striving also to keep quality childcare accessible to local families. Although a 2% reduction in NI basic rate for employees came into force in January, the employer rate remained at 13.8%. With a further increase of 9.8% on the MWR announced for April 2024 and with the prospect of the additional pension and NI costs associated with MWR, we already know that we shall continue to face financial challenges in the coming year. We have not yet been informed of the increase in the Local Authority Funded Hours rates for April but, based on previous years, it is very unlikely that they will come close to matching the percentage cost increases we face. We shall have more children leaving than remaining at the end of the academic year; extra sessions will be offered to current parents/carers first and we currently have fifteen children on the waiting list. It is difficult to predict the impact the new legislation rolling out from April regarding funding for 2-year-olds with working parents will have on playgroup, but this may fuel demand for places, and we hope an increase in funding rates will accompany any extra demand. The trustees are currently considering introducing a small consumables charge per session if the disparity between funding rates and running costs widens even further. Such contribution is usual practice in other local settings.

Finally, and as always, we wholeheartedly thank all parents, carers and staff for their continued support.

### FINANCIAL REVIEW

#### Review of the Financial Position

The financial position is set out on pages 6 and 7. Receipts increased from £164,887 to £187,924. Payments increased from £158,329 to £178,267. This is for the reasons mentioned above. The result is net receipts of £9,657 compared to £6,558 in the previous year. Cash funds at the end of the year amount to £84,307.

#### Reserves Policy

The trustees have considered the level of reserves appropriate for the charity and concluded that they should have sufficient funds to enable expenses to be met for a normal three months should there be a delay or reduction in receiving income. The amount required is approximately £45,000. Therefore, the funds held are adequate at present.

#### Risks and Uncertainties

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

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

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

Trustees' Responsibilities

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 4 June 2024 and signed on their behalf

H Shepherd, treasurer

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

I report to the trustees on my examination of the receipts and payments account of Kestrel Under Fives Playgroup ("the Charity") for the year ended 29 February 2024, which are set out on pages 6 to 7.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

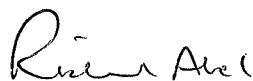
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



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

5 London Road  
Rainham  
Gillingham, ME8 7RG

10 June 2024

**KESTREL UNDER FIVES PLAYGROUP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 29 FEBRUARY 2024**

	2024 £	2023 £
<b>RECEIPTS</b>		
Receipts from charitable activities		
Voucher payments	134,399	108,992
Fees receivable	21,634	31,182
Lunch Club fees	10,450	9,335
SEN income	16,962	11,117
EYPP	2,235	915
Fundraising	1,664	1,496
Voluntary donations	543	858
Other receipts	37	992
	<hr/>	<hr/>
<b>TOTAL RECEIPTS</b>	<b>187,924</b>	<b>164,887</b>
<b>PAYMENTS</b>		
Charitable activities		
Wages and salaries	144,680	124,195
Social security costs	6,216	6,227
Employer's contributions to pension scheme	4,596	3,918
	<hr/>	<hr/>
	155,492	134,340
Hall and garage rent	11,522	12,476
Supplies	2,061	2,167
Insurance, Ofsted and data fees	1,493	1,452
Course fees	985	1,508
Telephone, dongle and photos	574	761
Petty cash	555	726
Bank charges	60	60
Accounting software	949	775
Independent examiner's fees	600	600
Equipment/special events	886	733
Medway Early Years	1,728	2,016
Miscellaneous expenses	9	415
	<hr/>	<hr/>
	176,914	158,029
Purchase of equipment	<hr/>	<hr/>
	1,353	300
<b>TOTAL PAYMENTS</b>	<hr/> <b>178,267</b>	<hr/> <b>158,329</b>
<b>NET RECEIPTS</b>	9,657	6,558
Cash funds at the beginning of the year	74,650	68,092
	<hr/>	<hr/>
<b>CASH FUNDS AT THE END OF THE YEAR</b>	<hr/> <b>84,307</b>	<hr/> <b>74,650</b>

**KESTREL UNDER FIVES PLAYGROUP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AT 29 FEBRUARY 2024**

	2024 £	2023 £
<b>UNRESTRICTED CASH FUNDS</b>		
Cash at HSBC bank	84,253	74,591
Cash in hand	<u>54</u>	<u>59</u>
	<u>84,307</u>	<u>74,650</u>

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

**LIABILITIES** - Independent examiner's fee

**NOTES TO THE ACCOUNT**

1 Statutory Information

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

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

2 Accounting Policies

(a) Basis of accounting

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

(b) Funds structure

All funds are unrestricted income funds.

3 Trustee Remuneration

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

4 Taxation

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

Approved by the trustees on 24 May 2024 and signed on their behalf

H Shepherd, treasurer

**KESTREL UNDER FIVES PLAYGROUP**

England & Wales - Charity number 1024231

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# Accounts

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**KESTREL UNDER FIVES PLAYGROUP**

**CHARITY REGISTRATION NO: 1024231**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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

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

**ADMINISTRATIVE DETAILS**

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

**GOVERNANCE**

**Governing Document**

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

**Trustees**

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

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

### Appointment of Trustees

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

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

### OBJECTS

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

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

and may be summarised as follows:

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

### Public Benefit

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

### ACTIVITIES AND ACHIEVEMENTS

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

## KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

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

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

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

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

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

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

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

### FINANCIAL REVIEW

#### Review of the Financial Position

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

#### Reserves Policy

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

#### Risks and Uncertainties

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

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

#### Trustees' Responsibilities

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

S Brooker, treasurer

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

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

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

*Richard Abel*

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

5 London Road  
Rainham  
Gillingham, ME8 7RG

28 June 2023

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

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

**KESTREL UNDER FIVES PLAYGROUP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AT 28 FEBRUARY 2023**

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

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

**LIABILITIES** - Independent examiner's fee

**NOTES TO THE ACCOUNT**

1 Statutory Information

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

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

2 Accounting Policies

(a) Basis of accounting

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

(b) Funds structure

All funds are unrestricted income funds.

3 Trustee Remuneration

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

4 Taxation

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

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

S Brooker, treasurer

**KESTREL UNDER FIVES PLAYGROUP**

England & Wales - Charity number 1024231

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# Accounts

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**KESTREL UNDER FIVES PLAYGROUP**

**CHARITY REGISTRATION NO: 1024231**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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

The trustees are pleased to present their annual report together with the receipts and payments account of the charity for the year ended 28 February 2022.

**ADMINISTRATIVE DETAILS**

Registered name	Kestrel Under Fives Playgroup
Name by which known	Kestrel Under 5s Playgroup
Charity registration number	1024231
Principal address	St David's Church Newton Close, Lordswood Chatham Kent, ME5 8TR
Contact address	35 Conifer Drive Chatham Kent, ME5 8UU
Trustees	Ms Hayley Miles - Chair Ms Samantha Nurse - Treasurer Mrs Kelly Budd - Secretary Ms Stacey Brooker Ms Emma Dosanjh Ms Sarah Everett Ms D Holloway Ashley Oakes Ms Rebecca Mahoney - resigned 22 June 2021
Independent examiner	R C Abel, FCA, CTA Aggarwal & Co Ltd 5 London Road Rainham, Gillingham Kent, ME8 7RG
Bankers	HSBC 1/5 Week Street Maidstone Kent, ME14 1QW

**GOVERNANCE**

**Governing Document**

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

**Trustees**

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

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

### Appointment of Trustees

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

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

### OBJECTS

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

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

and may be summarised as follows:

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

### Public Benefit

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

### ACTIVITIES AND ACHIEVEMENTS

Once again this year, the playgroup's key achievement has been weathering the ongoing financial pressures exerted by Covid-19: the significant cost of cover for Covid-related staff absences and increased cleaning and hygiene expenses, this time with no Government assistance whatsoever. We have managed to keep our doors open to children throughout thanks to the dedication, hard work and flexibility of the staff, to whom we owe a huge debt of gratitude. The pandemic also severely disrupted the administration of Medway Early Years, who provide us with the support, courses and advice previously supplied FOC by Medway Council; they failed to issue an invoice for their annual fee in the previous year, despite our enquiries regarding this, in order to ascertain our financial liabilities at that time. This omission resulted in us paying a double charge this year – a whopping £4,608 out of this year's income. Although they were obviously unable to provide courses during the lockdown periods, they were hugely instrumental in fighting and overturning Medway Council's initial decision in January 2021 to pay funding only for those children whose parents/carers chose to send them to sessions during lockdown, which would have really jeopardised the future existence of the playgroup.

## KESTREL UNDER FIVES PLAYGROUP REPORT OF THE TRUSTEES

Sincere thanks are due all those parents who support our Voluntary Donations initiative as these funds not only allow the playgroup to continue to supply healthy snacks for the children but also help to offset some of the increased costs of cleaning and hygiene supplies. Income from this initiative has fallen somewhat since the pre-pandemic level, possibly because parents no longer enter the building when dropping off their children, and/or due to personal financial consequences of the pandemic and the increasing cost of living, but we are hoping to revitalise this scheme in the coming year. It should be said that some parents/carers have continued to donate by making contributions by direct bank transfer rather than in person, for which we are most grateful - **all** children benefit from the donations made by those families who do so. A major part of playgroup's ethos is that no child should be disadvantaged by their family's financial circumstances and so we truly appreciate the generosity of all donations received.

Following the loss of three staff last year and a re-shuffle of responsibility amongst the remaining staff, we have welcomed five new members of staff this year, two of whom worked for the playgroup previously. We have a new and very experienced co-manager and four new lunch club assistants to help alleviate the pressure on Aunties, who were supervising lunch clubs as well as leading sessions at various times throughout the summer terms of 2021. Omicron had other ideas, however, and we were forced to operate with a severely reduced staff once again for several weeks as staff succumbed to the new variant. As usual, playgroup covered the costs of vital DBS checks for new staff as well as staff cover for those whom we required to undertake a Basic Safeguarding course.

We now have a single SEN co-ordinator, who succeeded in securing extra funding for one-to-one support in October 2021 as part of playgroup's ceaseless efforts to seek out as much additional funding from any source available to enable staff to continue to give our children the developmental support they deserve. Unfortunately, to date we have not yet received the allocated finance despite issuing invoices and repeated requests to transfer the funds to us. Nevertheless, many hours of extra support have been given where needed but we should recoup these costs in the next financial year once the funds are finally received from Medway Council.

Our Committee-led staff-implemented fundraising efforts this year have raised the magnificent sum of just over £2,500, which has allowed us to replace and update equipment that was definitely past its best and which we would have really struggled to do otherwise. As well as the usual Easter and Christmas presents, parties, new equipment and craft supplies, some of these funds have been spent on continuing to improve our outdoor space to allow our children to enjoy the benefits of a rich, varied, stimulating and safe play environment despite our urban location, including a gazebo for use in inclement or very sunny weather. Outdoor safety mats were recently replaced, new garden toys and equipment purchased and, in conjunction with St David's Church, we had a dangerous branch removed from one of the trees. Inside, we have replaced 20+ year old tables and purchased a new laptop as a replacement for the very old, slow and critically compromised hard disk machine used by the managers to submit our headcounts for funding and other essential playgroup administration.

With the looming prospect of increased Minimum Wage and NI rates and associated pension costs in April, we already know that we shall continue to face financial challenges in the coming year. We have not yet been informed of the increase in the Council Funded Hours rates for April but, based on previous years, it is very unlikely that they will come close to matching the percentage cost increases we face. Having held our current fee and lunch club rates for two years, we have little choice other than to raise them for the next Academic Year and the Committee will be discussing this in future meetings, and an announcement of our final decision will be made during June's AGM.

### FINANCIAL REVIEW

#### Review of the Financial Position

The financial position is set out on pages 6 and 7. Receipts were not dissimilar to last year at £149,457. Payments increased from £140,382 to £163,725, due to the post pandemic re-opening with higher wages and EYPP costs, as mentioned above. The result is net payments of £14,268 and a reduction in cash funds at the end of the year to £68,092.

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

### Reserves Policy

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

### Risks and Uncertainties

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

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

### Trustees' Responsibilities

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 14 June 2022 and signed on their behalf

S Nurse  
Trustee

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

I report to the trustees on my examination of the receipts and payments account of Kestrel Under Fives Playgroup ("the Charity") for the year ended 29 February 2022, which are set out on pages 6 to 7.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

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

5 London Road  
Rainham  
Gillingham, ME8 7RG

22 June 2022

**KESTREL UNDER FIVES PLAYGROUP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Receipts from charitable activities		
Voucher payments	109,791	105,397
Fees receivable	25,364	23,487
Lunch Club fees	10,247	8,411
SEN income	-	457
EYPP	953	1,376
Fundraising	2,568	637
Voluntary donations	520	499
Other receipts	14	333
Government CJRS grants	-	8,737
	<hr/>	<hr/>
<b>TOTAL RECEIPTS</b>	<b>149,457</b>	<b>149,334</b>
<b>PAYMENTS</b>		
Charitable activities		
Wages and salaries	127,670	118,903
Social security costs	5,690	4,277
Employer's contributions to pension scheme	4,040	3,751
	<hr/>	<hr/>
	137,400	126,931
Hall and garage rent	10,976	7,005
Supplies	2,809	1,583
Insurance, Ofsted and data fees	1,422	1,422
Telephone, dongle and photos	672	542
Petty cash	757	434
Bank charges	77	89
Accounting software	768	749
Independent examiner's fees	600	600
Equipment/special events	362	239
EYPP	4,608	-
Miscellaneous expenses	201	445
	<hr/>	<hr/>
	160,652	140,039
Purchase of fixed assets	3,073	343
	<hr/>	<hr/>
<b>TOTAL PAYMENTS</b>	<b>163,725</b>	<b>140,382</b>
<b>NET PAYMENTS (2021 : RECEIPTS)</b>	<b>(14,268)</b>	<b>8,952</b>
Cash funds at the beginning of the year	82,360	73,408
	<hr/>	<hr/>
<b>CASH FUNDS AT THE END OF THE YEAR</b>	<b>68,092</b>	<b>82,360</b>
	<hr/> <hr/>	<hr/> <hr/>

**KESTREL UNDER FIVES PLAYGROUP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AT 28 FEBRUARY 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>UNRESTRICTED CASH FUNDS</b>		
Cash at HSBC bank	68,038	82,183
Cash in hand	<u>54</u>	<u>177</u>
	<u><u>68,092</u></u>	<u><u>82,360</u></u>

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

**LIABILITIES** - Independent examiner's fee

**NOTES TO THE ACCOUNT**

1 Statutory Information

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

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

2 Accounting Policies

(a) Basis of accounting

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

(b) Funds structure

All funds are unrestricted income funds.

3 Trustee Remuneration

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

4 Taxation

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

Approved by the trustees on 14 June 2022 and signed on their behalf

S Nurse  
Trustee

**KESTREL UNDER FIVES PLAYGROUP**

England & Wales - Charity number 1024231

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# Accounts

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**KESTREL UNDER FIVES PLAYGROUP**

**CHARITY REGISTRATION NO: 1024231**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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

The trustees are pleased to present their annual report together with the receipts and payments account of the charity for the year ended 28 February 2021.

### **ADMINISTRATIVE DETAILS**

Registered name	Kestrel Under Fives Playgroup
Name by which known	Kestrel Under 5s Playgroup
Charity registration number	1024231
Principal address	St David's Church Newton Close, Lordswood Chatham Kent, ME5 8TR
Contact address	35 Conifer Drive Chatham Kent, ME5 8UU
Trustees	Ms Hayley Miles - Chair Ms Samantha Nurse - Treasurer Mrs Kelly Budd - Secretary Ms Emma Davies Ms Rebecca Mahoney Ms Emma Boakes - resigned 16 July 2020 Ms Sarah Everett - resigned 16 July 2020 Ms Cherule Jarvis - resigned 16 July 2020 Ms Chloe Nind - resigned 16 July 2020
Independent examiner	R C Abel, FCA, CTA Aggarwal & Co Ltd 5 London Road Rainham, Gillingham Kent, ME8 7RG
Bankers	HSBC 1/5 Week Street Maidstone Kent, ME14 1QW

### **GOVERNANCE**

#### **Governing Document**

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

#### **Trustees**

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

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

### Appointment of Trustees

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

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

### OBJECTS

The object of the charity is 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 and by:

- offering appropriate play, education and care facilities, 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, regardless of race, culture, religion, means or ability.
- 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 area.

### Public Benefit

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

### ACTIVITIES AND ACHIEVEMENTS

In this tumultuous year, the playgroup's key achievement has simply been to survive intact. As with most other charitable organisations, the COVID-19 pandemic has put our finances under enormous pressure throughout the year, but thanks to the dedication and hard work of the staff, the enduring support of our parents, and the Governments Coronavirus Job Retention Scheme, we have weathered the storm so far.

Along with the rest of the UK, we closed our doors on 23rd March 2020 for Lockdown 1 but re-opened them on 15th June with a skeleton staff of three providing support and care for those children who attended. We owe these staff a huge debt of gratitude, as they not only gave very young children a degree of normality in a very abnormal time but led sessions, supervised lunch clubs, and were responsible for deep cleaning all equipment daily, whilst putting their own health at risk. Indeed, our thanks are also due to every member of staff who was furloughed for several months. Due to the funded/non-funded mix of our children, under the furlough scheme we could claim only 25% of wages paid, and in total nearly £10 000 in fees for Terms 5 and 6 were written off. Consequently, we were reluctantly forced to amend our Terms and Conditions for the new Academic Year so that fees are still due if the playgroup is forced to suspend operations for reasons beyond its control. We have had to impose two 'circuit breaker' periods since returning to near normal operation in September due to outbreaks of infection amongst children and staff; although several members of staff were very ill, thankfully all have recovered. Sadly, three long-serving members of staff have left this year, partly due to health considerations in the pandemic.

We were able to negotiate a rent 'holiday' for the period we were completely closed and a substantial reduction when we re-opened in June and this, along with reduced supplies' costs, has allowed our finances to remain in equilibrium. Our most precarious time was in January 2021 at the start of Lockdown 3, when we were advised that we would receive funding only for those children who attended – and understandably, many parents chose not to send their children. A return to claiming under the flexible furlough scheme seemed inevitable but fortunately that decision was reversed quite quickly. We are grateful to the Parish for reducing our rent by one third at this time.

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

We sincerely thank all parents for continuing to support our Voluntary Donations initiative as these funds not only allow playgroup to continue to supply healthy snacks for the children, but also help to offset the increased costs of cleaning and hygiene supplies, and a small measure of PPE for the staff.

Finally, despite being unable to hold our normal regular meetings, the members of the Committee and playgroup Managers have remained in constant touch via WhatsApp and e-mail throughout this unusual time. Although logistical difficulties meant that we did not hold an AGM in June 2020, we are hopeful that this year's AGM will proceed as usual.

### **FINANCIAL REVIEW**

#### **Review of the Financial Position**

The financial position is set out on pages 5 and 6.

Total Receipts decreased slightly by £494 to £149,334. However, this would have been more marked were it not for the Job Retention Scheme grants of £8,737. Total Payments reduced by £11,356 to £140,382, due to reductions in rent and other costs saved during the lockdowns. The result is a surplus (where receipts exceeded payments) of £8,952 compared to a deficit of £1,910 in the previous year. Available cash funds now stand at £82,360.

#### **Reserves Policy**

The trustees have considered the level of reserves appropriate for the charity and concluded that they should have sufficient funds to enable expenses to be met for a normal three months should there be a delay or reduction in receiving income. The amount required is approximately £38,000. Therefore the funds held are adequate at present.

#### **Risks and Uncertainties**

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

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

#### **Trustees' Responsibilities**

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 15 June 2021 and signed on their behalf

S Nurse  
Trustee

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

I report to the trustees on my examination of the receipts and payments account of Kestrel Under Fives Playgroup ("the Charity") for the year ended 29 February 2020, which are set out on pages 5 to 6.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

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

5 London Road  
Rainham  
Gillingham, ME8 7RG

17 June 2021

**KESTREL UNDER FIVES PLAYGROUP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>RECEIPTS</b>		
Receipts from charitable activities		
Voucher payments	105,397	109,814
Fees receivable	23,487	20,424
Lunch Club fees	8,411	11,299
SEN income	457	4,942
EYPP	1,376	744
Fundraising	637	1,730
Voluntary donations	499	671
Other receipts	333	204
Government CJRS grants	8,737	-
	<hr/>	<hr/>
<b>TOTAL RECEIPTS</b>	<b>149,334</b>	<b>149,828</b>
<b>PAYMENTS</b>		
Charitable activities		
Wages and salaries	118,903	122,336
Social security costs	4,277	4,555
Employer's contributions to pension scheme	3,751	3,143
	<hr/>	<hr/>
	126,931	130,034
Hall and garage rent	7,005	10,637
Supplies	1,583	2,388
Insurance, Ofsted and data fees	1,422	1,405
SEN expenditure	-	240
Course Fees	-	1,251
Telephone, dongle and photos	542	516
Petty cash	434	1,242
Bank charges	89	120
Accounting software	749	696
Independent examiner's fees	-	600
Equipment/special events	239	421
EYPP	600	576
Miscellaneous expenses	445	284
	<hr/>	<hr/>
	140,039	150,410
Purchase of fixed assets	343	1,328
	<hr/>	<hr/>
<b>TOTAL PAYMENTS</b>	<b>140,382</b>	<b>151,738</b>
	<hr/>	<hr/>
<b>NET RECEIPTS (2020 : PAYMENTS)</b>	<b>8,952</b>	<b>(1,910)</b>
Cash funds at the beginning of the year	73,408	75,318
	<hr/>	<hr/>
<b>CASH FUNDS AT THE END OF THE YEAR</b>	<b>82,360</b>	<b>73,408</b>
	<hr/> <hr/>	<hr/> <hr/>

**KESTREL UNDER FIVES PLAYGROUP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AT 28 FEBRUARY 2021**

	2021 £	2020 £
<b>UNRESTRICTED CASH FUNDS</b>		
Cash at HSBC bank	82,183	73,281
Cash in hand	<u>177</u>	<u>127</u>
	<u><u>82,360</u></u>	<u><u>73,408</u></u>

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

**LIABILITIES** - Independent examiner's fee

**NOTES TO THE ACCOUNT**

1 Statutory Information

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

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

2 Accounting Policies

(a) Basis of accounting

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

(b) Funds structure

All funds are unrestricted income funds.

3 Trustee Remuneration

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

4 Taxation

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

Approved by the trustees on 15 June 2021 and signed on their behalf

S Nurse  
Trustee