

# Yarburgh Community Preschool

England & Wales · Charity number 1025289

## Details

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**Other names** YARBURGH COMMUNITY PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1993-08-23

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

## Contact

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**Address** Highfield Road  
East Grinstead  
West Sussex  
RH19 2DX

**Phone** 01342300767

**Email** [chair@yarburghpreschool.com](mailto:chair@yarburghpreschool.com)

**Website** [www.yarburghpreschool.com](http://www.yarburghpreschool.com)

## Activities

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

**Activities:** Teaching pre-school children in East Grinstead, West Sussex.

## Classification

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- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£166,787	£131,846	-	-
2024-08-31	£131,588	£113,359	-	-
2023-08-31	£124,252	£119,870	-	-
2022-08-31	£90,720	£112,808	-	-
2021-08-31	£109,361	£96,430	-	-

## Trustees

Name	Role	Appointed
<b>Emma Searle</b>	Chair	2025-12-03
Andrew Taylor		2017-11-27
Emma Parker		2022-11-30

**Yarburgh Community Preschool**

England & Wales - Charity number 1025289

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2025**  
**for**  
**Yarburgh Community Playgroup**

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

**Yarburgh Community Playgroup**

**Contents of the Financial Statements  
for the Year Ended 31 August 2025**

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## Yarburgh Community Playgroup

### Chairman's Report for the Year Ended 31 August 2025

I want to welcome everyone to the Annual General meeting and thank you for attending.

I would like to start with introducing ourselves, I am Emma Parker and I have been on the Committee for 4 years now with this being my 3rd year as Secretary and a Trustee. Andrew Taylor is our Treasurer and Trustee for 9 years and unfortunately Mary Casey, our Chair, and another Trustee is not with us this evening for the AGM but has also stepped down from the role due to personal reasons.

We are delighted to have Emily with us as manager for two years now and we are pleased to have Chelsea as our Deputy. We are extremely proud of the management team - they are very organised, capable, and enthusiastic and have made the running of Yarburgh Community Preschool a delight.

I wish to express the Trustees gratitude to all the staff - each of whom brings a unique and admirable set of skills to our amazing setting. We'd like to give thanks to all the staff for their hard work and dedication.

We are so proud of the team for continuing the amazingly creative and exemplary environment for the children to learn and grow. The team are approachable and knowledgeable. They are encouraging and engaging, and I hope you will agree that your children are enjoying, our fun educational environment and are thriving in their personal development.

We'd like to thank the team for their ongoing efforts in supporting the SEN children who attend the setting. Our hope is to provide nurturing support to both the child and their families to achieve progress in their early years.

As a Charity we continually face new challenges. The consistent challenge as a Charity is balancing our finances with the setting/resources we provide.

There are always projects and improvements that can be made and we are always open to suggestions and feedback. In the last year, we have been able to fund a new kitchen, new carpets, new trikes and lots of new books and educational toys. We are always aiming to improve the setting for the benefit and experience of the children who attend.

As a charitable organisation we are always looking for new fundraising opportunities whilst remaining conscious of the financial pressures faced by families. We'd like to thank the fundraising team which has been headed by Kathryn over the last 2 years, and have raised £715.

Also, if you have any ideas the Committee are always happy to discuss.

As mentioned earlier, our chair is stepping down. This means we need to appoint a new chair imminently, otherwise Yarburgh Community Preschool will not be able to operate. As we are a charity with a parent/career led committee, we legally need to have at a minimum of 3 trustees - A chair, treasurer and secretary. We understand that it may sound quite daunting putting yourself forward as a chair and also concerns around the time commitment with having young children, work etc, however, I must say that honestly this has not been the case since I have been on the committee. We meet monthly during term time only with Emily and Chelsea to discuss any matters arising/finances/requests for new resources/school trips/newsletter items. This doesn't have to be in person if childcare is an issue as we have, at times done it as an online meeting. We have a WhatsApp group also to discuss any matters if they can't wait until the next meeting. Andrew does pretty much everything! I just approve payments/wages write up minutes of meetings, set the agenda. The chair attends the meetings and agrees any changes. We really hope someone would like to join the committee as chair or more than 1 person as a support within the committee.

Finally, I am proud to be part of the Committee at Yarburgh - I am very proud of the setting's wonderful space and amazing team. As always, I must end with my thanks to the team for their dedication. We would not achieve any of this without their efforts.

## **Yarburgh Community Playgroup**

### **Report of the Trustees** **for the Year Ended 31 August 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **FINANCIAL REVIEW**

##### **Financial position**

I have received the accounts for the financial year ended 31st August 2025 in accordance with the records submitted by me to the Reporting Accountant and have recommended that the trustees allow me to accept them and sign them on their behalf.

The total income for the year was £166,787 compared to the previous year when the comparable figure was £131,588.

The total costs for the year were £131,846 compared to the previous year when the comparable figure was £113,359.

This results in a net increase in funds for 2025 of £34,941 compared to a net increase of £18,229 in 2024.

##### **Going concern**

The charity is considering a going concern, with a full register of children reaching our capacity, a complete staff team and a solid management team with the manager, deputy management and parent committee.

We foresee no issues with ongoing operation of the preschool.

We have no specific projections for 2025-26 aside from continued income and expenditure in line with 2024-25, notwithstanding minimum wage increases, WSCC funding increases etc.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1025289

##### **Principal address**

Highfield Road  
East Grinstead  
RH19 2DX

##### **Trustees**

A Taylor  
M Casey  
E Parker

##### **Independent Examiner**

Aidan Patrick Smyth ACA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

**Yarburgh Community Playgroup**

**Report of the Trustees**  
**for the Year Ended 31 August 2025**

Approved by order of the board of trustees on 03/12/2025..... and signed on its behalf by:

*A Taylor*

.....  
A Taylor - Trustee

**Independent Examiner's Report to the Trustees of  
Yarburgh Community Playgroup**

**Independent examiner's report to the trustees of Yarburgh Community Playgroup**

I report to the charity trustees on my examination of the accounts of Yarburgh Community Playgroup (the Trust) for the year ended 31 August 2025.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Aidan Patrick Smyth ACA

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Date: 03/12/2025.....

**Yarburgh Community Playgroup**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2025**

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		163,561	128,878
Other trading activities	2	1,498	2,273
Investment income	3	1,728	437
<b>Total</b>		<u>166,787</u>	<u>131,588</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Education & welfare		131,846	113,359
<b>NET INCOME</b>		34,941	18,229
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		64,166	45,937
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>99,107</u></u>	<u><u>64,166</u></u>

The notes form part of these financial statements

**Yarburgh Community Playgroup**

**Statement of Financial Position**

**31 August 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	11,677	5,910
<b>CURRENT ASSETS</b>			
Cash at bank		113,947	73,671
<b>CREDITORS</b>			
Amounts falling due within one year	9	(26,517)	(15,415)
<b>NET CURRENT ASSETS</b>		<u>87,430</u>	<u>58,256</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>99,107</u>	<u>64,166</u>
<b>NET ASSETS</b>		<u>99,107</u>	<u>64,166</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>99,107</u>	<u>64,166</u>
<b>TOTAL FUNDS</b>		<u>99,107</u>	<u>64,166</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03/12/2025  
and were signed on its behalf by:

  
.....  
A Taylor - Trustee

## Yarburgh Community Playgroup

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising & other activities	1,498	2,273

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Interest receivable	1,728	437

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Education & welfare	6,342	125,504	131,846

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2025	2024
Childcare & administration	10	8

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	128,878
Other trading activities	2,273
Investment income	437
<b>Total</b>	<u>131,588</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education & welfare	113,359

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £
	<hr/>
<b>NET INCOME</b>	18,229
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	45,937
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>64,166</u>
<b>8. TANGIBLE FIXED ASSETS</b>	Fixtures and fittings £
<b>COST</b>	
At 1 September 2024	34,997
Additions	9,659
	<hr/>
At 31 August 2025	44,656
	<hr/>
<b>DEPRECIATION</b>	
At 1 September 2024	29,087
Charge for year	3,892
	<hr/>
At 31 August 2025	32,979
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 August 2025	<u>11,677</u>
	<hr/>
At 31 August 2024	<u>5,910</u>
	<hr/>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	407	212
Other creditors	26,110	15,203
	<u>26,517</u>	<u>15,415</u>

**10. MOVEMENT IN FUNDS**

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	64,166	34,941	99,107
	<u>64,166</u>	<u>34,941</u>	<u>99,107</u>
<b>TOTAL FUNDS</b>	<u>64,166</u>	<u>34,941</u>	<u>99,107</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	166,787	(131,846)	34,941
	<u>166,787</u>	<u>(131,846)</u>	<u>34,941</u>
<b>TOTAL FUNDS</b>	<u>166,787</u>	<u>(131,846)</u>	<u>34,941</u>

**Comparatives for movement in funds**

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	45,937	18,229	64,166
	<u>45,937</u>	<u>18,229</u>	<u>64,166</u>
<b>TOTAL FUNDS</b>	<u>45,937</u>	<u>18,229</u>	<u>64,166</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	131,588	(113,359)	18,229
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>131,588</u>	<u>(113,359)</u>	<u>18,229</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	45,937	53,170	99,107
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,937</u>	<u>53,170</u>	<u>99,107</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	298,375	(245,205)	53,170
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>298,375</u>	<u>(245,205)</u>	<u>53,170</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2025.

**Yarburgh Community Playgroup**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,653	2,000
Fees receivable	159,908	126,878
	<hr/>	<hr/>
	163,561	128,878
<b>Other trading activities</b>		
Fundraising & other activities	1,498	2,273
<b>Investment income</b>		
Interest receivable	1,728	437
	<hr/>	<hr/>
<b>Total incoming resources</b>	166,787	131,588
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Education & materials	5,767	3,860
Milk & food purchases	575	540
	<hr/>	<hr/>
	6,342	4,400
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	96,689	87,111
Pensions	3,642	3,210
Rent, cleaning & repairs	16,657	11,315
Insurance, subscriptions & recruitment	1,551	1,328
Stationery, telephone & internet costs	946	1,765
Advertising & fundraising	60	113
Sundry expenses	1,413	1,518
Depreciation of fixed assets	3,892	1,970
	<hr/>	<hr/>
	124,850	108,330
<b>Finance</b>		
Bank charges	60	60
<b>Governance costs</b>		
Accountancy & bookkeeping fees	594	569
	<hr/>	<hr/>
<b>Total resources expended</b>	131,846	113,359
	<hr/>	<hr/>
<b>Net income</b>	34,941	18,229
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This page does not form part of the statutory financial statements

**Yarburgh Community Preschool**

England & Wales - Charity number 1025289

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2024**  
**for**  
**Yarburgh Community Playgroup**

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
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**Yarburgh Community Playgroup**

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2024**

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**Yarburgh Community Playgroup**

**Chairman's Report**  
**for the Year Ended 31 August 2024**

I want to welcome everyone to the Annual General meeting and thank you for attending.

I have been on the Committee for 4 years now, this being my third year as Chair.

We have been delighted to have Emily with us as manager for a year now and following Sues retirement in the Spring we are pleased to have Chelsea as our Deputy. I am extremely proud of the management team - they are very organised, capable, and enthusiastic and have made the running of the Committee a delight.

As Chair I wish to express the Trustees gratitude to all the staff - each of whom brings a unique and admirable set of skills to our amazing setting. I'd like to give thanks to Davina and Charlie for being with us for so long and being so generous with their time and efforts. Though we are grateful to all the staff for their hard work and dedication.

The committee are so proud of the team for continuing the amazingly creative and exemplary environment for the children to learn and grow. Our team are approachable and knowledgeable. They are encouraging and engaging, and I hope you will agree that your children are enjoying, our fun educational environment and are thriving in their personal development.

I'd like to thank the team for their ongoing efforts in supporting the SEN children who attend the setting. Our hope is to provide nurturing support to both the child and their families to achieve progress in their early years.

As a Charity we continually face new challenges. The consistent challenge as a Charity being balancing our finances with the offering we provide.

There are always projects and improvements that can be made and we are always open to suggestions and feedback. In particular we are considering options for the kitchen and carpets and are always aiming to improve the setting for the benefit and experience of the children who attend.

We know that the changes to childcare provision that have been introduced in recent years will mean we have to be flexible in our offering as younger children are financed whilst at the same time the sector faces a shortage of childcare professionals. We aim to continue to provide the same opportunities for development and learning throughout.

As a charitable organisation we are also always looking for new fundraising opportunities whilst remaining conscious of the financial pressures faced by families so if you have any ideas the Committee are always happy to discuss. We have now used up the fund that provided hot meals to the children each week though for Stepping Stones this will return in the final term of the year to help the children get used to the school lunch environment.

I am proud to Chair the Committee at Yarburgh - I am very proud of the setting's wonderful space and amazing team. As always, I must end with my thanks to the team for their dedication. We would not achieve any of this without their efforts.

**Yarburgh Community Playgroup**

**Report of the Trustees**  
**for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**FINANCIAL REVIEW**

**Financial position**

I have received the accounts for the financial year ended 31st August 2024 in accordance with the records submitted by me to the Reporting Accountant and have recommended that the trustees allow me to accept them and sign them on their behalf.

The total income for the year was £131,588 compared to the previous year when the comparable figure was £124,252.

The total costs for the year were £113,359 compared to the previous year when the comparable figure was £119,870.

This results in a net increase in funds for 2024 of £18,229 compared to a net increase of £4,382 in 2023.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1025289

**Principal address**

Highfield Road  
East Grinstead  
RH19 2DX

**Trustees**

A Taylor  
M Casey  
E Parker

**Independent Examiner**

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Approved by order of the board of trustees on 20 November 2024 and signed on its behalf by:

A Taylor - Trustee

**Independent Examiner's Report to the Trustees of  
Yarburgh Community Playgroup**

**Independent examiner's report to the trustees of Yarburgh Community Playgroup**

I report to the charity trustees on my examination of the accounts of Yarburgh Community Playgroup (the Trust) for the year ended 31 August 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Aidan Patrick Smyth ACA FCCA

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Date: .....

**Yarburgh Community Playgroup**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		128,878	123,305
Other trading activities	2	2,273	731
Investment income	3	437	216
<b>Total</b>		<u>131,588</u>	<u>124,252</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Education & welfare		<u>113,359</u>	<u>119,870</u>
<b>NET INCOME</b>		18,229	4,382
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		45,937	41,555
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>64,166</u></u>	<u><u>45,937</u></u>

The notes form part of these financial statements

**Yarburgh Community Playgroup**

**Statement of Financial Position**  
**31 August 2024**

		2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	5,910	7,161
<b>CURRENT ASSETS</b>			
Debtors	9	-	50
Cash at bank		73,671	62,012
		<u>73,671</u>	<u>62,062</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(15,415)	(23,286)
		<u>58,256</u>	<u>38,776</u>
<b>NET CURRENT ASSETS</b>			
		<u>64,166</u>	<u>45,937</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>64,166</u>	<u>45,937</u>
<b>NET ASSETS</b>		<u>64,166</u>	<u>45,937</u>
<b>FUNDS</b>	11		
Unrestricted funds		64,166	45,937
<b>TOTAL FUNDS</b>		<u>64,166</u>	<u>45,937</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2024 and were signed on its behalf by:

A Taylor - Trustee

The notes form part of these financial statements

## Yarburgh Community Playgroup

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising & other activities	2,273	731
	<u>          </u>	<u>          </u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable	437	216

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Education & welfare	4,400	108,959	113,359

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Childcare & administration	8	8

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	123,305
Other trading activities	731
Investment income	216
<b>Total</b>	<u>124,252</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education & welfare	<u>119,870</u>
<b>NET INCOME</b>	4,382
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,555

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		
		Unrestricted fund £
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		45,937
		<hr/> <hr/>
<b>8. TANGIBLE FIXED ASSETS</b>		
		Fixtures and fittings £
<b>COST</b>		
At 1 September 2023		34,278
Additions		719
		<hr/>
At 31 August 2024		34,997
		<hr/>
<b>DEPRECIATION</b>		
At 1 September 2023		27,117
Charge for year		1,970
		<hr/>
At 31 August 2024		29,087
		<hr/>
<b>NET BOOK VALUE</b>		
At 31 August 2024		5,910
		<hr/> <hr/>
At 31 August 2023		7,161
		<hr/> <hr/>
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2024	2023
	£	£
Trade debtors	-	50
	<hr/>	<hr/>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2024	2023
	£	£
Trade creditors	212	1,157
Other creditors	15,203	22,129
	<hr/>	<hr/>
	15,415	23,286
	<hr/> <hr/>	<hr/> <hr/>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

**11. MOVEMENT IN FUNDS**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	45,937	18,229	64,166
<b>TOTAL FUNDS</b>	<u>45,937</u>	<u>18,229</u>	<u>64,166</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	131,588	(113,359)	18,229
<b>TOTAL FUNDS</b>	<u>131,588</u>	<u>(113,359)</u>	<u>18,229</u>

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	41,555	4,382	45,937
<b>TOTAL FUNDS</b>	<u>41,555</u>	<u>4,382</u>	<u>45,937</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,252	(119,870)	4,382
<b>TOTAL FUNDS</b>	<u>124,252</u>	<u>(119,870)</u>	<u>4,382</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	41,555	22,611	64,166
<b>TOTAL FUNDS</b>	<u>41,555</u>	<u>22,611</u>	<u>64,166</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	255,840	(233,229)	22,611
<b>TOTAL FUNDS</b>	<u>255,840</u>	<u>(233,229)</u>	<u>22,611</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2024.

**Yarburgh Community Playgroup**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,000	1,000
Fees receivable	126,878	122,305
	<hr/>	<hr/>
	128,878	123,305
<b>Other trading activities</b>		
Fundraising & other activities	2,273	731
<b>Investment income</b>		
Interest receivable	437	216
	<hr/>	<hr/>
<b>Total incoming resources</b>	131,588	124,252
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Education & materials	3,860	4,854
Milk & food purchases	540	1,196
	<hr/>	<hr/>
	4,400	6,050
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	87,111	87,391
Pensions	3,210	3,249
Rent, cleaning & repairs	11,315	15,190
Insurance, subscriptions & recruitment	1,328	1,259
Stationery, telephone & internet costs	1,765	2,428
Advertising & fundraising	113	220
Sundry expenses	1,518	1,086
Depreciation of fixed assets	1,970	2,387
	<hr/>	<hr/>
	108,330	113,210
<b>Finance</b>		
Bank charges	60	60
<b>Governance costs</b>		
Accountancy & bookkeeping fees	569	550
	<hr/>	<hr/>
Total resources expended	113,359	119,870
	<hr/>	<hr/>
<b>Net income</b>	18,229	4,382
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Yarburgh Community Preschool**

England & Wales - Charity number 1025289

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2023**  
**for**  
**Yarburgh Community Playgroup**

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

**Yarburgh Community Playgroup**

**Contents of the Financial Statements  
for the Year Ended 31 August 2023**

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## **Yarburgh Community Playgroup**

### **Chairman's Report** **for the Year Ended 31 August 2023**

I want to welcome everyone to the Annual General meeting and thank you for attending.

I have been on the Committee for 3 years now, this being my second year as Chair.

We have been delighted to have Sue with us as manager for over a year now and following Heidi's departure in the summer we are pleased to have Emily as our Deputy. I am extremely proud of the management team - they are very organised, capable, and enthusiastic and have made the running of the Committee a delight.

As Chair I wish to express the Trustees gratitude to all the staff - each of whom brings a unique and admirable set of skills to our amazing setting. I also wish to officially welcome our new bank staff into the family of Yarburgh - Caroline and Melanie.

This year we received our much-anticipated Ofsted Inspection for which we received a Good rating. My special thanks go to Sue for preparing the team for the inspection which we know was nerve wracking. The report itself is a resounding endorsement of our management, our team and our practices. We are so proud of the team for achieving this result and for creating an exemplary environment for the children to learn and grow. Our team are approachable and knowledgeable. They are encouraging and engaging, and I hope you will agree that your children are enjoying, our fun educational environment.

We hope that those of you with older children, will see that there are lots of trips out to assist the children in learning about the world around them and ensuring they are experiencing new environments often. We aim to ensure your children are ready for school and our Stepping Stones program is commendable in doing so.

There are always projects and improvements that can be made and we are always open to suggestions and feedback.

As a charitable organisation we are also always looking for new fundraising opportunities whilst remaining conscious of the financial pressures faced by families so if you have any ideas the Committee are always happy to discuss. We have now used up the fund that provided hot meals to the children each week though for Stepping Stones this will return in the final term of the year to help the children get used to the school lunch environment.

I am proud to Chair the Committee at Yarburgh - I am very proud of the setting's wonderful space and amazing team. As always, I must end with my thanks to the team for their dedication. We would not achieve any of this without their efforts.

**Yarburgh Community Playgroup**

**Report of the Trustees**  
**for the Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**FINANCIAL REVIEW**

**Financial position**

I have received the accounts for the financial year ended 31st August 2023 in accordance with the records submitted by me to the Reporting Accountant and have recommended that the trustees allow me to accept them and sign them on their behalf.

The total income for the year was £124,252 compared to the previous year when the comparable figure was £90,720.

The total costs for the year were £119,870 compared to the previous year when the comparable figure was £112,808.

This results in a net increase in funds for 2023 of £4,382 compared to a net decrease of £22,088 in 2022.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1025289

**Principal address**

Highfield Road  
East Grinstead  
RH19 2DX

**Trustees**

A Taylor  
M Casey  
H Martin (resigned 30.11.22)  
E Parker (appointed 30.11.22)

**Independent Examiner**

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Taylor - Trustee

**Independent Examiner's Report to the Trustees of  
Yarburgh Community Playgroup**

**Independent examiner's report to the trustees of Yarburgh Community Playgroup**

I report to the charity trustees on my examination of the accounts of Yarburgh Community Playgroup (the Trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Aidan Patrick Smyth ACA FCCA

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Date: .....

**Yarburgh Community Playgroup**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		123,305	90,362
Other trading activities	2	731	346
Investment income	3	216	12
<b>Total</b>		<u>124,252</u>	<u>90,720</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Education & welfare		<u>119,870</u>	<u>112,808</u>
<b>NET INCOME/(EXPENDITURE)</b>		4,382	(22,088)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		41,555	63,643
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>45,937</u></u>	<u><u>41,555</u></u>

The notes form part of these financial statements

**Yarburgh Community Playgroup**

**Statement of Financial Position**  
**31 August 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	7,161	6,013
<b>CURRENT ASSETS</b>			
Debtors	9	50	254
Cash at bank		62,012	51,348
		<u>62,062</u>	<u>51,602</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(23,286)	(16,060)
		<u>38,776</u>	<u>35,542</u>
<b>NET CURRENT ASSETS</b>			
		<u>45,937</u>	<u>41,555</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>45,937</u>	<u>41,555</u>
<b>NET ASSETS</b>		<u>45,937</u>	<u>41,555</u>
<b>FUNDS</b>	11		
Unrestricted funds		45,937	41,555
<b>TOTAL FUNDS</b>		<u>45,937</u>	<u>41,555</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Taylor - Trustee

## Yarburgh Community Playgroup

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising & other activities	731	346
	<u>731</u>	<u>346</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2023**

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable	216	12
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Education & welfare	6,050	113,820	119,870
	<u>          </u>	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
Childcare & administration	8	7
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	90,362
Other trading activities	346
Investment income	12
<b>Total</b>	<u>90,720</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education & welfare	<u>112,808</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (22,088)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	63,643

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2023**

<b>7.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		Unrestricted fund £
			41,555
	<b>TOTAL FUNDS CARRIED FORWARD</b>		41,555
<b>8.</b>	<b>TANGIBLE FIXED ASSETS</b>		Fixtures and fittings £
	<b>COST</b>		
	At 1 September 2022		30,743
	Additions		3,535
			34,278
	At 31 August 2023		34,278
	<b>DEPRECIATION</b>		
	At 1 September 2022		24,730
	Charge for year		2,387
			27,117
	At 31 August 2023		27,117
	<b>NET BOOK VALUE</b>		
	At 31 August 2023		7,161
			7,161
	At 31 August 2022		6,013
<b>9.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		2023	2022
		£	£
	Trade debtors	50	254
		50	254
		50	254
<b>10.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		2023	2022
		£	£
	Trade creditors	1,157	53
	Other creditors	22,129	16,007
		23,286	16,060
		23,286	16,060

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2023**

**11. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	41,555	4,382	45,937
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,555</u>	<u>4,382</u>	<u>45,937</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,252	(119,870)	4,382
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>124,252</u>	<u>(119,870)</u>	<u>4,382</u>

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	63,643	(22,088)	41,555
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>63,643</u>	<u>(22,088)</u>	<u>41,555</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,720	(112,808)	(22,088)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>90,720</u>	<u>(112,808)</u>	<u>(22,088)</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2023**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	63,643	(17,706)	45,937
<b>TOTAL FUNDS</b>	<u>63,643</u>	<u>(17,706)</u>	<u>45,937</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,972	(232,678)	(17,706)
<b>TOTAL FUNDS</b>	<u>214,972</u>	<u>(232,678)</u>	<u>(17,706)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**Yarburgh Community Playgroup**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,000	1,500
Fees receivable	122,305	88,862
	<hr/>	<hr/>
	123,305	90,362
<b>Other trading activities</b>		
Fundraising & other activities	731	346
<b>Investment income</b>		
Interest receivable	216	12
	<hr/>	<hr/>
<b>Total incoming resources</b>	124,252	90,720
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Education & materials	4,854	5,143
Milk & food purchases	1,196	1,097
	<hr/>	<hr/>
	6,050	6,240
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	87,391	86,795
Pensions	3,249	2,822
Rent, cleaning & repairs	15,190	9,434
Insurance, subscriptions & recruitment	1,259	1,702
Stationery, telephone & internet costs	2,428	1,695
Advertising & fundraising	220	23
Sundry expenses	1,086	1,478
Depreciation of fixed assets	2,387	2,004
	<hr/>	<hr/>
	113,210	105,953
<b>Finance</b>		
Bank charges	60	93
<b>Governance costs</b>		
Accountancy & bookkeeping fees	550	522
	<hr/>	<hr/>
Total resources expended	119,870	112,808
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	4,382	(22,088)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Yarburgh Community Preschool**

England & Wales - Charity number 1025289

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2022**  
**for**  
**Yarburgh Community Playgroup**

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

**Yarburgh Community Playgroup**

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**for the Year Ended 31 August 2022**

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## **Yarburgh Community Playgroup**

### **Chairman's Report** **for the Year Ended 31 August 2022**

I want to welcome everyone to the Annual General meeting and thank you for attending.

I have been on the Committee for 2 years now, first as Secretary and for the previous year as Chair. It has been a very interesting and immensely rewarding time. We have had a lot of changes both visible one and others behind the scenes.

In December last year our former manager Lucy left as did the Supervisor. We are very pleased to have Sue join as manager permanently this term having assisted us on a consultancy basis last year. Heidi re-joined the organisation, coming back as our supervisor, Emily stepped up to the role of Educational lead and Chelsea joined us in February taking on the Special Educational Needs Co-ordinator role. Sam has very gracefully and competently assisted us through the year but has decided to move on at the end of the year.

I have to give special thanks to Charlie, Davina and Rebecca who gave us so much time and effort throughout what was a quite uncertain period at the beginning of 2022. Since then we have also had Tracey join as bank staff and we are delighted to have her on board.

The management team have been updating risk assessments and policies and procedures to ensure that we are confidently and consistently providing a safe and engaging environment for children to learn and grow.

We have reviewed the offer we are making as a preschool to both children and parent and changes have been made to improve the organisation. I hope you will agree with me that the educational program now in place, especially for those children that are 3 years and over is exceptional. The children are learning phonics in stepping Stones in preparation for school but also covering all the area's required under the Early Years Framework.

With Covid almost a distant memory the children are out and about more and we are engaging with the new needs of children who have started their life with the limited social experience Covid created. There are increased needs around language skills and social skills which are being addressed constantly by simply being within this type of setting day to day.

Given the current economic uncertainty our recent fundraising efforts have been to apply to Grants from larger charitable and community organisations to assist in meeting our needs - I will leave it to the Treasurer to provide more details on this. As a charitable organisation we are always looking for new fundraising opportunities whilst remaining conscious of the financial pressures faced by families so if you have any ideas the Committee are always happy to discuss.

I feel the Preschool has come a long way from last November, following considerable staff changes, an ever-changing economic climate and the after effects of Covid we are continuing to offer a wonderful space with an amazing team to educate and engage your children daily. My final words are simply to repeat my thanks to the team here who have worked so hard this last year and achieved so much.

**Yarburgh Community Playgroup**

**Report of the Trustees**  
**for the Year Ended 31 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**FINANCIAL REVIEW**

**Financial position**

I have received the accounts for the financial year ended 31st August 2022 in accordance with the records submitted by me to the Reporting Accountant and have recommended that the trustees allow me to accept them and sign them on their behalf.

The total income for the year was £90,720 compared to the previous year when the comparable figure was £109,349.

The total costs for the year were £112,808 compared to the previous year when the comparable figure was £96,418.

This results in a net decrease in funds for 2022 of £22,088 compared to a net increase of £12,931 in 2021.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1025289

**Principal address**

Highfield Road  
East Grinstead  
RH19 2DX

**Trustees**

A Taylor  
S Clark (resigned 17.11.21)  
M Casey  
H Martin (appointed 17.11.21)

**Independent Examiner**

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Taylor - Trustee

**Independent Examiner's Report to the Trustees of  
Yarburgh Community Playgroup**

**Independent examiner's report to the trustees of Yarburgh Community Playgroup**

I report to the charity trustees on my examination of the accounts of Yarburgh Community Playgroup (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Date: .....

**Yarburgh Community Playgroup**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		90,362	108,461
Other trading activities	2	346	887
Investment income	3	12	1
<b>Total</b>		<u>90,720</u>	<u>109,349</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Education & welfare		112,808	96,418
 		<u></u>	<u></u>
<b>NET INCOME/(EXPENDITURE)</b>		(22,088)	12,931
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		63,643	50,712
 		<u></u>	<u></u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>41,555</u>	<u>63,643</u>

The notes form part of these financial statements

**Yarburgh Community Playgroup**

**Statement of Financial Position**

**31 August 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	6,013	6,907
<b>CURRENT ASSETS</b>			
Debtors	9	254	149
Cash at bank		51,348	58,549
		<u>51,602</u>	<u>58,698</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(16,060)	(1,962)
		<u>35,542</u>	<u>56,736</u>
<b>NET CURRENT ASSETS</b>			
		<u>41,555</u>	<u>63,643</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>41,555</u>	<u>63,643</u>
<b>NET ASSETS</b>			
		<u>41,555</u>	<u>63,643</u>
<b>FUNDS</b>	11		
Unrestricted funds		41,555	63,643
<b>TOTAL FUNDS</b>		<u>41,555</u>	<u>63,643</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Taylor - Trustee

## Yarburgh Community Playgroup

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising & other activities	346	887
	<u>          </u>	<u>          </u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest receivable	12	1
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Education & welfare	6,240	106,568	112,808
	<u>          </u>	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2022	2021
Childcare & administration	7	8
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	108,461
Other trading activities	887
Investment income	1
<b>Total</b>	<u>109,349</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education & welfare	96,418
<b>NET INCOME</b>	<u>12,931</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	50,712

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		Unrestricted fund £
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		63,643
		<hr/> <hr/>
<b>8. TANGIBLE FIXED ASSETS</b>		Fixtures and fittings £
		<hr/>
<b>COST</b>		
At 1 September 2021		29,632
Additions		1,111
		<hr/>
At 31 August 2022		30,743
		<hr/>
<b>DEPRECIATION</b>		
At 1 September 2021		22,725
Charge for year		2,005
		<hr/>
At 31 August 2022		24,730
		<hr/>
<b>NET BOOK VALUE</b>		
At 31 August 2022		6,013
		<hr/> <hr/>
At 31 August 2021		6,907
		<hr/> <hr/>
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2022	2021
	£	£
Trade debtors	254	149
	<hr/>	<hr/>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2022	2021
	£	£
Trade creditors	53	807
Taxation and social security	-	145
Other creditors	16,007	1,010
	<hr/>	<hr/>
	16,060	1,962
	<hr/> <hr/>	<hr/> <hr/>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**11. MOVEMENT IN FUNDS**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	63,643	(22,088)	41,555
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>63,643</u>	<u>(22,088)</u>	<u>41,555</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,720	(112,808)	(22,088)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>90,720</u>	<u>(112,808)</u>	<u>(22,088)</u>

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	50,712	12,931	63,643
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>50,712</u>	<u>12,931</u>	<u>63,643</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,349	(96,418)	12,931
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>109,349</u>	<u>(96,418)</u>	<u>12,931</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	50,712	(9,157)	41,555
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>50,712</u>	<u>(9,157)</u>	<u>41,555</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	200,069	(209,226)	(9,157)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>200,069</u>	<u>(209,226)</u>	<u>(9,157)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**Yarburgh Community Playgroup**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,500	3,500
Fees receivable	88,862	104,961
	<hr/>	<hr/>
	90,362	108,461
<b>Other trading activities</b>		
Fundraising & other activities	346	887
<b>Investment income</b>		
Interest receivable	12	1
	<hr/>	<hr/>
<b>Total incoming resources</b>	90,720	109,349
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Education & materials	5,143	4,102
Milk & food purchases	1,097	1,125
	<hr/>	<hr/>
	6,240	5,227
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	86,795	71,046
Pensions	2,822	2,320
Rent, cleaning & repairs	9,434	11,502
Insurance, subscriptions & recruitment	1,702	1,155
Stationery, telephone & internet costs	1,695	1,584
Advertising & fundraising	23	-
Sundry expenses	1,478	64
Depreciation of fixed assets	2,004	2,302
	<hr/>	<hr/>
	105,953	89,973
<b>Finance</b>		
Bank charges	93	84
<b>Governance costs</b>		
Accountancy & bookkeeping fees	522	1,134
	<hr/>	<hr/>
Total resources expended	112,808	96,418
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(22,088)</u>	<u>12,931</u>

This page does not form part of the statutory financial statements

**Yarburgh Community Preschool**

England & Wales - Charity number 1025289

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2021  
for  
Yarburgh Community Playgroup

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Yarburgh Community Playgroup

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for the Year Ended 31 August 2021

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**Yarburgh Community Playgroup**

**Chairman's Report**  
**for the Year Ended 31 August 2021**

Welcome everyone, thank you for taking the time to join us this evening and show an interest in joining the Yarburgh committee.

I have been on the committee for 2 years and what a 2 years it has been... my twin's girls Sienna & Paige which some of your children may know have now moved onto primary school. I personally can't thank Yarburgh enough for their time here, they loved it and still talk about the staff and friends.

This has been the most extraordinary year again. Expectations and plans have been overturned and new ones have swiftly, and sometimes sadly, had to be put in place due to covid restrictions. I would like to take the opportunity to thank our staff for working so hard to keep the children safe and keeping the learning fun and let's hope we can continue to work as we are now 'nearly normal'.

Lucy has now been the manager of Yarburgh since February 2019. Becky has worked for us since 2017 as our Senco. Charlie our assistant, who has been working very hard over the past year to gain her Level 2 qualifications. Owing to delays caused by the coronavirus, but we are sure that she will be fully qualified soon. Then our newest member of staff Emily who has lots experience working and teaching children. We also have regular bank staff Davina, Rebecca and Heidi available to support us when required.

This year August to August: Claire was our longest-serving member of staff of 31 years retired.

Over the past year, we have had a very healthy number of children on roll at Yarburgh. Attendance was obviously affected by Covid-19, as we followed guidance recommended by the local authority on numbers that could attend and prioritising those that did according to their criteria. (Children attending school in the Autumn, children of key workers and vulnerable children.)

Fundraising has obviously been disrupted this year, however, we have successfully applied and received grants from local charitable organisations, helping make up this short-fall.

In these difficult times, we are very grateful for the local charities who have helped us buy such lovely equipment for our children. Although fundraising obviously has its challenges at the moment. There are the possibilities of other grants to apply for and I'm sure this is an avenue the new committee will be keen to explore and plan for new fundraising events for next year.

**Yarburgh Community Playgroup**

**Report of the Trustees  
for the Year Ended 31 August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**FINANCIAL REVIEW**

**Financial position**

I have received the accounts for the financial year ended 31st August 2021 in accordance with the records submitted by me to the Reporting Accountant and have recommended that the trustees allow me to accept them and sign them on their behalf.

The total income for the year was £109,361 compared to the previous year when the comparable figure was £108,038.

The total costs for the year were £96,430 compared to the previous year when the comparable figure was £107,523.

This results in a net increase in funds for 2021 of £12,931 compared to a net increase of £515 in 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1025289

**Principal address**

Highfield Road  
East Grinstead  
RH19 2DX

**Trustees**

A Taylor  
C Emmerson (resigned 18.11.20)  
C Williams (resigned 18.11.20)  
S Clark (appointed 18.11.20)  
M Casey (appointed 18.11.20)

**Independent Examiner**

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Taylor - Trustee

**Independent Examiner's Report to the Trustees of  
Yarburgh Community Playgroup**

**Independent examiner's report to the trustees of Yarburgh Community Playgroup**

I report to the charity trustees on my examination of the accounts of Yarburgh Community Playgroup (the Trust) for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Date: .....

Yarburgh Community Playgroup

Statement of Financial Activities  
for the Year Ended 31 August 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations & fees		108,473	106,931
Other trading activities	2	887	1,086
Investment income	3	1	21
<b>Total</b>		<u>109,361</u>	<u>108,038</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Education & welfare		96,430	107,523
<b>Total</b>		<u>96,430</u>	<u>107,523</u>
<b>NET INCOME</b>		<u>12,931</u>	<u>515</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		50,712	50,197
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>63,643</u></u>	<u><u>50,712</u></u>

The notes form part of these financial statements

**Yarburgh Community Playgroup**

**Statement of Financial Position**  
**31 August 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	6,907	5,996
<b>CURRENT ASSETS</b>			
Debtors	9	149	-
Cash at bank		58,549	46,276
		<u>58,698</u>	<u>46,276</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,962)	(1,560)
<b>NET CURRENT ASSETS</b>		<u>56,736</u>	<u>44,716</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		63,643	50,712
<b>NET ASSETS</b>		<u>63,643</u>	<u>50,712</u>
<b>FUNDS</b>	11		
Unrestricted funds		63,643	50,712
<b>TOTAL FUNDS</b>		<u>63,643</u>	<u>50,712</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
A Taylor - Trustee

Yarburgh Community Playgroup

Notes to the Financial Statements  
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Other activities	<u>887</u>	<u>1,086</u>

Yarburgh Community Playgroup

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

<b>3. INVESTMENT INCOME</b>	2021	2020
	£	£
Interest receivable	<u>1</u>	<u>21</u>
<b>4. CHARITABLE ACTIVITIES COSTS</b>		Support costs
		£
Education & welfare		<u>96,430</u>
<b>5. TRUSTEES' REMUNERATION AND BENEFITS</b>		
There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.		
<b>Trustees' expenses</b>		
There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.		
<b>6. STAFF COSTS</b>		
The average monthly number of employees during the year was as follows:		
	2021	2020
Childcare & administration	<u>8</u>	<u>9</u>
No employees received emoluments in excess of £60,000.		
<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>		Unrestricted fund
		£
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations & fees		106,931
Other trading activities		1,086
Investment income		21
<b>Total</b>		<u>108,038</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Education & welfare		<u>107,523</u>
<b>Total</b>		<u>107,523</u>
<b>NET INCOME</b>		<u>515</u>

Yarburgh Community Playgroup

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		50,197
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>50,712</u>
<b>8. TANGIBLE FIXED ASSETS</b>		Fixtures and fittings £
<b>COST</b>		
At 1 September 2020		26,419
Additions		3,213
At 31 August 2021		<u>29,632</u>
<b>DEPRECIATION</b>		
At 1 September 2020		20,423
Charge for year		2,302
At 31 August 2021		<u>22,725</u>
<b>NET BOOK VALUE</b>		
At 31 August 2021		<u>6,907</u>
At 31 August 2020		<u>5,996</u>
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	2021	2020
	£	£
Trade debtors	<u>149</u>	<u>-</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	807	1,056
Taxation and social security	145	-
Other creditors	1,010	504
	<u>1,962</u>	<u>1,560</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,712	12,931	63,643
<b>TOTAL FUNDS</b>	<u>50,712</u>	<u>12,931</u>	<u>63,643</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	109,361	(96,430)	12,931
<b>TOTAL FUNDS</b>	<u>109,361</u>	<u>(96,430)</u>	<u>12,931</u>

**Comparatives for movement in funds**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,197	515	50,712
<b>TOTAL FUNDS</b>	<u>50,197</u>	<u>515</u>	<u>50,712</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	108,038	(107,523)	515
<b>TOTAL FUNDS</b>	<u>108,038</u>	<u>(107,523)</u>	<u>515</u>

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	50,197	13,446	63,643
<b>TOTAL FUNDS</b>	<u>50,197</u>	<u>13,446</u>	<u>63,643</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	217,399	(203,953)	13,446
<b>TOTAL FUNDS</b>	<u>217,399</u>	<u>(203,953)</u>	<u>13,446</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2021.

Yarburgh Community Playgroup

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations &amp; fees</b>		
Donations	3,500	1,225
Fees receivable	104,973	105,706
	<u>108,473</u>	<u>106,931</u>
<b>Other trading activities</b>		
Other activities	887	1,086
<b>Investment income</b>		
Interest receivable	1	21
<b>Total incoming resources</b>	<u>109,361</u>	<u>108,038</u>
<b>EXPENDITURE</b>		
<b>Education &amp; welfare</b>		
Education & materials	4,102	3,288
Milk & food purchases	1,125	798
	<u>5,227</u>	<u>4,086</u>
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	71,046	83,291
Pensions	2,320	2,865
Rent, cleaning & repairs	11,502	9,941
Insurance & subscriptions	1,155	1,153
Postage, stationery & phone	1,584	1,859
Advertising & fundraising	-	450
Sundry expenses	64	399
Depreciation of fixed assets	2,302	1,999
	<u>89,973</u>	<u>101,957</u>
<b>Finance</b>		
Bank charges	84	61
Bad debts	12	411
	<u>96</u>	<u>472</u>
<b>Governance costs</b>		
Accountancy & bookkeeping fees	1,134	1,008
<b>Total resources expended</b>	<u>96,430</u>	<u>107,523</u>
<b>Net income</b>	<u>12,931</u>	<u>515</u>