

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

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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

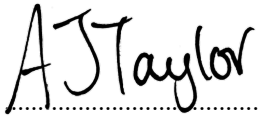
Independent Examiner

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

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

The notes form part of these financial statements

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	<u>1,498</u>	<u>2,273</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>1,728</u>	<u>437</u>

4. CHARITABLE ACTIVITIES COSTS

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

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
	10	8
Childcare & administration	<u>10</u>	<u>8</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Yarburgh Community Playgroup

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

18,229

RECONCILIATION OF FUNDS

Total funds brought forward

45,937

TOTAL FUNDS CARRIED FORWARD

64,166

8. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 September 2024

34,997

Additions

9,659

At 31 August 2025

44,656

DEPRECIATION

At 1 September 2024

29,087

Charge for year

3,892

At 31 August 2025

32,979

NET BOOK VALUE

At 31 August 2025

11,677

At 31 August 2024

5,910

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
	£	£	£
Unrestricted funds			
General fund	64,166	34,941	99,107
	<u>64,166</u>	<u>34,941</u>	<u>99,107</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	166,787	(131,846)	34,941
	<u>166,787</u>	<u>(131,846)</u>	<u>34,941</u>
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	45,937	18,229	64,166
	<u>45,937</u>	<u>18,229</u>	<u>64,166</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	131,588	(113,359)	18,229
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	45,937	53,170	99,107
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	298,375	(245,205)	53,170
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,653	2,000
Fees receivable	159,908	126,878
	<hr/> 163,561	<hr/> 128,878
Other trading activities		
Fundraising & other activities	1,498	2,273
Investment income		
Interest receivable	1,728	437
	<hr/> 166,787	<hr/> 131,588
Total incoming resources		
EXPENDITURE		
Charitable activities		
Education & materials	5,767	3,860
Milk & food purchases	575	540
	<hr/> 6,342	<hr/> 4,400
Support costs		
Management		
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/> 124,850	<hr/> 108,330
Finance		
Bank charges	60	60
Governance costs		
Accountancy & bookkeeping fees	594	569
	<hr/> 131,846	<hr/> 113,359
Total resources expended		
Net income	<hr/> <hr/> 34,941	<hr/> <hr/> 18,229

This page does not form part of the statutory financial statements