

HAPPY FACES PLAYGROUP

England & Wales - Charity number 1029688

Details

Status Registered

Legal form Other

Registered 1993-12-10

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

Contact

Address The Liddell Hall
Old Reading Road
Sherfield On Loddon
Hook
Hampshire
RG27 0EZ

Phone 01256880903

Email admin@happyfacesplaygroup.com

Website happyfacesplaygroup.com

Activities

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

Activities: Pre-school for children aged 2 years to school age

Classification

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

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£147,743	£168,133	-	-
2023-08-31	£149,187	£130,540	-	-
2022-08-31	£146,275	£125,936	-	-
2021-08-31	£133,403	£111,789	-	-
2020-08-31	£130,422	£100,534	-	-

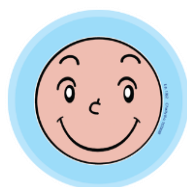
Trustees

Name	Role	Appointed
Mark French	Chair	2025-10-13
Charlotte Prior		2025-05-12
Emma French		2025-07-15
Joanna Smith		2025-10-13
Louise Lewendon		2025-10-13
Samantha White		2025-10-13
Theresa Seymour		2023-10-09

HAPPY FACES PLAYGROUP

England & Wales - Charity number 1029688

Accounts



Happy Faces Playgroup

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ
Tel: 01256 880903

Annual Report for the Year to 31 August 2024

The Happy Faces Playgroup, The Liddell Hall, Old Reading Road, Sherfield on Loddon, Hook, Hampshire RG27 0EZ is registered with the Charity Commissioners (no. 1029688), constituted by a Pre-school Constitution dated 29 September 2012 and regulated by OFSTED.

The Charity is administered by a voluntary Management Committee of mainly parents and other volunteers, comprising:

Chair	-	Leigh O'Donnell (appointed 9/10/23, resigned 19/02/24) Emma Bavin (appointed trustee 9/10/23 and as chair 6/03/24)
Secretary	-	Tom Williams (appointed 9/10/23, resigned 4/12/23) Neil Bolger (appointed trustee 9/10/23 and as secretary 4/12/23)
Treasurer	-	Monika Loud (appointed 9/10/23, resigned 6/03/24) Frances Ferguson (appointed 6/03/24)
General members	-	Theresa Seymour (Playgroup manager – appointed 9/10/23), Gemma Rumbold (appointed 9/10/23, resigned 3/10/24), Sara Keenan (appointed 9/10/23, resigned 3/10/24), Keita Archer (appointed 6/03/24), Joanna Smith (appointed 6/03/24, resigned 11/10/24), Emma Crawford (appointed 6/03/24, resigned 28/04/25).

New members are appointed each year at the Annual General Meeting in October.

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Playgroup offers sessions 5 days a week, with opening hours of 8.45am to 3.45pm from Monday to Friday, with flexible sessions offered through the day along with the option to add ad-hoc sessions

subject to space being available. Parents are consulted each year and agree the suitability of the sessions offered.

As an approved Early Years Education Provider, we continue to receive Early Years Education Payments from the funder Hampshire County Council adhering to the Early Years Education Payment Funding terms and conditions.

The Management Committee underwent several changes mid-year with both the Chair and the Treasurer resigning. A new Chair and Treasurer were able to be found and regular Committee Meetings were held throughout the year by the Management Committee covering subjects relating to maintaining and enhancing the playgroups processes and delivery of its aims as stated above.

In addition to this,

OFSTED Inspection:

The playgroup was under the management of the two new managers, following the departure of the longstanding old managers at the end of the 2023 session. It was unfortunate then that we had an OFSTED inspection in January 2024, shortly after the new managers started at the setting and arguably before they were fully settled in. Although the OFSTED report found the setting warm and meeting the children's development emotionally and educationally, a verdict of requires improvement was delivered, due to insufficient training and not all staff having an embedded knowledge of their roles and responsibilities, particularly in relation to up-to-date procedures.

The issue of not all Committee members having provided their credentials to OFSTED was also highlighted. This is an ongoing issue due to the frequent rotation of committee members, and the committee has ensured that all committee members have now supplied OFSTED with the correct paperwork.

Although disappointed with the result, we were reassured that the setting was effectively safeguarding the children, and the issues to be addressed were managerial in nature, and perhaps unsurprising given the very recent change of senior management in the setting. The Chair and management team have been working with Lynda Clarkson, the Childcare Development Officer for the Hampshire County Council Children's services Directorate to address the issues regarding training and procedures. The Committee is confident that the changes we have put in place with her support will address OFSTED's concerns upon re-inspection.

Finances:

The Playgroups biggest cost is staff wages, and the Playgroup's wage bill increased sharply this year, for the following reasons:

1. To attract a new manager and deputy manager, we needed to offer an increased hourly wage compared to the outgoing management team.
2. It was decided that the managers would never count toward the ratio. This was not the case in previous years.
3. The Committee decided to increase the hours of the staff on two fronts: standardising start and finishing times to allow team meetings and ease the pack up of the room at the end of the day; and allowing up to 2 hours extra per week, per staff member who have key worker responsibilities for the completion of the online Tapestry diary (which provides parents updates with what their children have been doing in the Playgroup) in an effort to improve the quality of information available to parents.

4. The national minimum wage rates increased by 9.7% for over 21s and we therefore increased all the staff wages in line with the national minimum wage whilst maintaining a distinction between the qualified and unqualified staff as well as levels of management. The Committee also reviewed the levels of pay to try to address any wages that are uncompetitive with other local settings.
5. An end of year bonus was given to the staff in lieu of a permanent pay rise to recognise their hard work throughout the year. Much time was spent thinking this over, as we knew that the Playgroup would not break even for the year, but given that we had sufficient deposits from previous years and the state of the staff morale, it was thought that this action was warranted.

In addition, the price increases across the spectrum of services the Playgroup uses continues to see costs for the Playgroup rise, including premises costs.

All these measures have resulted in the Playgroup not breaking even this year. Although the Playgroup has deposited funds to cover this loss, it is not a position that we would like to repeat year on year.

The balance is challenging, because we also want to ensure our staff are remunerated properly, and sadly wages for this sector are very closely tied to minimum wage. The difference between various seniority levels remain slim.

The Committee is aware that they will need to raise fees and take some action on staff hours, perhaps reverting back to phased start times and allowing the managers in ratio in some circumstances. The balance is not correct at the moment and will need be address in the coming year in order to bring the Playgroup's finances back into a break even or surplus position.

Fundraising:

The Committee had a successful year with fundraising, with the Easter Egg Hunt and the Christmas Play being the two most popular and well attended events, raising £1,509 and £809 respectively. The Playgroup also took part in the village fete for the first time this year. Although not as financially successful as the other events, we hope that it will provide a platform to attract new children to the setting and enhance our relationship within the local community. We also continued with further fundraising through the Bags2School scheme, the Food Voucher scheme and the sale of Christmas cards and presents designed by the children.

Demand:

Numbers continue to be strong, with a higher than usual intake of two year olds. While the two year old attract higher fees, they also present some challenges for the setting, and the management team have invested in new furniture and partitions to try and meet some of these challenges. Overall numbers remain strong with some sessions at capacity.

Other areas:

The biggest social media platform for Happy Faces continues to be the Facebook page which is updated regularly with weekly activities and news. The Committee would like to refresh the website for the Playgroup, but given the focus around making the required improvements for OFSTED, this work is yet to be completed.

Under OFSTED rules, the Playgroup is obligated to maximise outdoor play time and to achieve this it utilises a rear garden space from the village hall. The maintenance costs of this space continue to

create tension with our landlord. The village hall is also a charitable fund group and have similar financial pressure to the Playgroup.

Overall, it has been a testing year for the Playgroup. The OFSTED inspection and result so early in the year for the new managers was disappointing, although it did clearly signpost to the new management team where improvements are needed, and the staff worked hard to ensure these changes were made. The fact that the funding available for early years settings does not provide its workers with high wage levels mean that our staff are feeling the effects of the ongoing increases to the cost of living. As with previous years, it must be noted in this report that staff morale remains an issue that needs to be taken very seriously and handled carefully.

Parent involvement in the Playgroup is required as the Committee is manned by volunteers, and new Committee members are required annually as children and their parents naturally leave the setting for school. However, it remains difficult to recruit new Committee members, attendance for meeting remains low, and even casual volunteers for events are difficult to obtain.

On the positive side, demand for the Playgroup remains at a good level, and our children are well looked after in the setting. There is clearly a need for the Playgroup, but it has a number of challenges that will need to be continually reviewed over the coming year.

Emma Bavin
Chair
Happy Faces Playgroup
June 2025

Est. 1982

Charity No. 1029688



Happy Faces Playgroup

**Annual accounts for the year ended
31 August 2024**

Charity No. 1029688

Statement of financial activities

Happy Faces Playgroup

For the year ended 31 August 2024

Account	Note	2024	2023
Incoming resources			
Fees invoiced		41,253	29,044
Administration Fees Received		729	660
EYE Funding		99,754	99,501
EYPP Funding		110	981
Funding - Food Voucher Scheme		570	270
Grants		0	4,476
Donations Received		0	11,395
Fundraising		4,705	2,860
Interest Income		422	0
Other Receipts		200	0
Total Incoming resources		147,743	149,187
Resources expended			
Wages	4	132,272	101,514
Pension	4	1,806	1,219
Training		763	1,435
Staff Uniform		251	387
Recruitment Costs and DBS Checks		148	680
Premises and storage		15,221	8,903
Consumables		5,567	5,727
Equipment		2,784	1,940
Telephone		494	559
Insurance		1,258	1,100
Registrations, Memberships and Subscriptions		776	1,087
Advertising & Website		165	-
Fundraising expenses		2,024	1,163
Leavers Gifts		138	166
Gifts		802	928
Summer Outing Expenses		-	747
Parties Expenses		507	445
Food Voucher Scheme		120	480
Committee Expenses		37	18
Accounts and Payroll software		553	926
Accounts Independent Review	3	816	780
Bad Debts		481	135
Miscellaneous Expenses		137	180
Depreciation charge		1,013	21
Total Resources expended		168,133	130,540
Net movement in funds		(20,390)	18,647

Statement of financial activities (continued): Reconciliation of Funds

Happy Faces Playgroup

For the year ended 31 August 2024

Account Name	2024	2023
Accumulated Fund as at 31 August		
Accumulated Unrestricted Funds brought forward	(102,722)	(84,075)
Surplus/(Deficit) for the year	20,390	(18,647)
Total Accumulated Fund as at 31 August	(82,332)	(102,722)

Balance Sheet

Happy Faces Playgroup
As at 31 August 2024

Account	Note	31 Aug 2024	31 Aug 2023
Fixed Assets			
Tangible Assets			
Office Equipment		511	511
Less Accumulated Depreciation on Office Equipment		(149)	(21)
Playgroup Equipment		7,986	-
Less Accumulated Depreciation on Playgroup Equipment		(886)	-
Total Tangible Assets		7,462	490
Total Fixed Assets	5	7,462	490
Current Assets			
Cash at bank and in hand			
Current Account		27,927	106,961
Deposit Account		50,465	43
Total Cash at bank and in hand		78,392	107,004
Accounts Receivable		318	97
Prepayments		1,506	15,962
Stock	6	131	357
Total Current Assets		80,347	123,420
Creditors: amounts falling due within one year			
Accounts Payable		341	19,188
Accruals		816	1,248
Fees Received in Advance		907	55
PAYE/NIC Payable		3,413	697
Total Creditors: amounts falling due within one year		5,477	21,188
Net Current Assets (Liabilities)		74,870	102,232
Total Assets less Current Liabilities		82,332	102,722
Net Assets		82,332	102,722
Funds of the Charity			
Unrestricted funds		82,332	102,722
Total Funds of the Charity		82,332	102,722

Signed on behalf of all the trustees

Chair

Happy Faces Playgroup

Date:

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ

Tel: 01256 880903

Charity No. 1029688

Notes to the accounts

Happy Faces Playgroup

For the year ended 31 August 2024

1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees believe that the charity is operating as a going concern as it has sufficient reserves to meet all of its obligations.

1.3 Change of accounting policy

No changes to accounting policies have occurred in the reporting period.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

2. Accounting policies

2.1 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable if the fair value on receipt is over £500.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Deferred income is recognised when the income is received in advance of the services being provided.

Creditors are measured at settlement amounts less any trade discounts.

2.3 Assets

2.3.1 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. They are depreciated as follows:

Office equipment 25% on cost

Playgroup equipment 25% on cost

2.3.2 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the accounts

Happy Faces Playgroup

For the year ended 31 August 2024

Account Name	2024	2023
---------------------	-------------	-------------

3. Fees for examination of the accounts

Accounts Independent Review	816	780
Other fees	102	468
Total amount paid to independent examiner	918	1,248

Account Name	2024	2023
---------------------	-------------	-------------

4. Staff costs

Wages	132,272	101,514
Pension	1,806	1,219
Total Staff costs	134,078	102,733

No employees received employee benefits for the reporting period of more than £60,000. No trustees were paid for their services to the charity. The pension costs above represent contributions to a defined contribution pension scheme. The average number of staff was 10 (2023: 12). Not all staff work full-time.

5. Tangible fixed assets

	Office equipment	Playgroup equipment	Total
Cost or valuation			
At the beginning of the year	511	-	511
Additions	-	7,986	7,986
At the end of the year	511	7,986	8,497
Depreciation and impairments			
At the beginning of the year	(21)	-	(21)
Depreciation charge	(128)	(886)	(1,014)
At the end of the year	(149)	(886)	(1,035)
Net book value			
Net book value at the beginning of the year	490	-	490
Net book value at the end of the year	362	7,100	7,462

6. Stock

	Clothing	Total
Stock for resale - Charitable activities		
Opening stock	357	357
Added in the year	130	130
Expensed in the year	(356)	(356)
Impaired	-	-
Closing stock	131	131

Notes to the accounts

Happy Faces Playgroup

For the year ended 31 August 2024

7. Transactions with trustees and related parties

7.1 Trustee remuneration and benefits

The following trustees have been remunerated by virtue of their employment by the charity as Playgroup Manager:

Account Name	Remuneration	Pension contribution	Total 2024	Total 2023
Name of trustee				
V Allaway	-	-	-	13,689
A Smith	-	-	-	15,743
T Seymour	24,027	543	24,570	0

No trustees have been remunerated for fulfilling their duties as trustee and no expenses have been paid to any trustees.

7.2 Transactions with related parties

The following transactions with related parties have occurred in the year:

	Relationship to charity	Description of transaction	2024	2023
Name of trustee or related party				
S Reynolds	Spouse of trustee	Wages paid to staff member	-	2,132



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Happy Faces Playgroup

On accounts for the year
ended

31 August 2024

Charity no
(if any)

1029688

Set out on pages

1-5

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *J.Saunders*

Date: 26/06/2025

Name: Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road, Basingstoke
	Hampshire, RG21 8UQ

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

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

HAPPY FACES PLAYGROUP

England & Wales - Charity number 1029688

Accounts



Happy Faces Playgroup

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ
Tel: 01256 880903

Annual Report for the Year to 31 August 2023

The Happy Faces Playgroup, The Liddell Hall, Old Reading Road, Sherfield on Loddon, Hook, Hampshire RG27 0EZ is registered with the Charity Commissioners (no. 1029688), constituted by a Pre-school Constitution dated 29 September 2012 and regulated by OFSTED.

The Charity is administered by a voluntary Management Committee of mainly parents and other volunteers, comprising:

Chair	-	Andrew Reynolds (resigned 9 October 2023)
Secretary	-	Lyndsey Taylor (resigned 9 October 2023)
Treasurer	-	Monika Loud
General members	-	Viv Allaway (resigned August 2023), Alison Smith (resigned August 2023), Amanda Harvey (appointed October 2022, resigned 9 October 2023), Lauren Cummins (resigned 9 October 2023).

New members are appointed each year at the Annual General Meeting in October.

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Playgroup offers sessions 5 days a week, with opening hours of 8.45am to 3.45pm from Monday to Friday, with flexible sessions offered through the day along with the option to add ad-hoc sessions subject to space being available. Parents are consulted each year and agree the suitability of the sessions offered.

As an approved Early Years Education Provider, we continue to receive Early Years Education Payments from the funder Hampshire County Council adhering to the Early Years Education Payment Funding terms and conditions.

Regular Committee Meetings were held throughout the year by the Management Committee covering subjects relating to maintaining and enhancing the playgroups processes and delivery of its aims as stated above. Some fundraising events were able to be held but were limited due to the availability of volunteers and committee members. However, the main fundraising Easter Egg hunt was held with an excellent attendance from both current and past children and parents. The playgroup managed to raise some other funds through Bags2School collections and the Easy Fundraising website.

Numbers this year have been slightly higher than the previous years and still healthy with some sessions being at capacity. Despite many leavers in the Summer, the numbers for the beginning of the autumn term are good. This is usual for the playgroup and we anticipate growth in children attending more sessions as the autumn term progresses.

As is becoming usual within the Government's April Budget Announcements, the national minimum wage rates increased and we therefore increased all the staff wages in line with the national minimum wage whilst maintaining a distinction between the qualified and unqualified staff as well as levels of management. The committee also reviewed the levels of pay to try to address any wages that are uncompetitive with other local settings.

The biggest social media platform for Happy Faces continues to be the Facebook page which is updated regularly with weekly activities and news. We cancelled our Enhanced Service on DayNurseries.co.uk as we did not feel it was generating any new business and the cost had increased.

The playgroup rents its premises from the local parish council / village hall which continues to be problematic this year. After an increase in rent the village hall struggled to provide accurate invoices which took considerable time and effort to resolve. At times this gave the playgroup finances a false picture with the committee deciding to make explicit accruals in the accounts whilst the situation got resolved. The playgroup is also beginning to see pressures from price increases across the spectrum of costs from the current inflammatory situation in the wider economy. This is likely to force an increase in our fees in the near future.

Under OFSTED rules, the playgroup is obligated to maximise outdoor play time and to achieve this it utilises a rear garden space from the village hall. The maintenance costs of this space continues to create tension with our 'landlord'. The village hall is also a charitable fund group and have similar financial pressure to the playgroup.

The Management Committee were again keen to give the staff a small bonus at Christmas as recognition of their hard work. The playgroup financial position allowed this to occur.

As with previous years, it must be noted in this report that at this time the management committee is observing that, as is the case with the nation as a whole, the playgroup staff and children have suffered from the pandemic. The Management committee is seeing issues with staff morale and post pandemic 'PTSD' issues with fatigue and stress related issues. To this end the 2 joint managers of the playgroup decided to resign their positions. This created significant uncertainty as to the future of the setting for 2-3 months during the recruitment process for replacements. It was a relief to all that the playgroup was able to secure the employment of a new manager and deputy. As part of the replacement the committee re-organised the roles and responsibilities of the 2 positions and reverted back to a more accountable hierarchy of a manager and deputy. The committee is hopeful that this will put the playgroup in a more robust position for the future.

Andrew Reynolds
Chair
Happy Faces Playgroup
October 2023

Est. 1982

Charity No. 1029688



Happy Faces Playgroup

**Annual accounts for the year ended
31 August 2023**

Charity No. 1029688

Statement of financial activities

Happy Faces Playgroup

For the year ended 31 August 2023

	Note	2023	2022
		£	£
Incoming resources			
Fees invoiced		29,044	34,142
Administration Fees Received		660	743
EYE Funding		99,501	94,728
EYPP Funding		981	1,931
Funding - Food Voucher Scheme		270	1,110
Grants		4,476	708
Donations Received		11,395	134
Fundraising		2,860	4,580
Interest Income		-	-
SSP		-	161
Other Receipts		-	11,515
Total Incoming resources		149,187	149,752
Resources expended			
Wages	4	101,514	92,916
Pension	4	1,219	1,059
Training		1,435	95
Staff Uniform		387	530
Recruitment Costs and DBS Checks		680	56
Premises and storage		8,903	12,515
Consumables		5,727	4,323
Equipment		1,940	3,294
Telephone		559	463
Insurance		1,100	959
Regulations, Memberships and Subscriptions		1,087	848
Advertising & Website		-	438
Fundraising expenses		1,163	1,890
Leavers Gifts		166	222
Gifts		928	130
Summer Outing Expenses		747	-
Parties Expenses		445	485
Food Voucher Scheme		480	1,135
Committee Expenses		18	-
Accounts and Payroll software		926	559
Accounts Independent Review	3	780	720
Bad Debts		135	85
Miscellaneous Expenses		180	1,782
Depreciation charge		21	-
Total Resources expended		130,540	124,503
Net movement in funds		18,647	25,249
Accumulated Fund as at 31 August			
Accumulated Unrestricted Funds brought forward		(84,075)	(58,826)
Surplus/(Deficit) for the year		(18,647)	(25,249)
Total Accumulated Unrestricted Fund as at 31 August		(102,722)	(84,075)

Balance Sheet

Happy Faces Playgroup
As at 31 August 2023

	Note	31 Aug 2023	31 Aug 2022
		£	£
Fixed Assets			
Tangible Assets			
Office Equipment		511	-
Less Accumulated Depreciation on Office Equipment		(21)	-
Total Tangible Assets		490	-
Total Fixed Assets	5	490	-
Current Assets			
Cash at bank and in hand			
Current Account		106,961	86,308
Deposit Account		43	43
Petty Cash		-	100
Total Cash at bank and in hand		107,004	86,451
Accounts Receivable		97	135
Prepayments		15,962	1,035
Stock	6	357	-
Total Current Assets		123,420	87,621
Creditors: amounts falling due within one year			
Accounts Payable		19,188	0
Accruals		1,248	720
Fees Received in Advance		55	2,623
PAYE/NIC Payable		697	203
Total Creditors: amounts falling due within one year		21,188	3,546
Net Current Assets (Liabilities)		102,232	84,075
Total Assets less Current Liabilities		102,722	84,075
Net Assets		102,722	84,075
Funds of the Charity			
Unrestricted funds		102,722	84,075
Total Funds of the Charity		102,722	84,075

Signed on behalf of all the trustees

Chair
Happy Faces Playgroup
Date:

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ
Charity No. 1029688

Notes to the accounts

Happy Faces Playgroup

For the year ended 31 August 2023

1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees believe that the charity is operating as a going concern as it has sufficient reserves to meet all of its obligations.

1.3 Change of accounting policy

These accounts have been prepared on an accruals basis. The previous year's accounts were prepared on an receipts and payments basis. The trustees believe that using an accruals basis will provide more reliable and relevant information for the purposes of managing the charity. This has resulted in the following changes to the comparative figures:

Fees invoiced has increased from £30,665 to £34,142.

Wages payable has decreased from £94,364 to £92,916.

The net movement in funds consequently increased by £4,925.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

2. Accounting policies

2.1 Income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the charity will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable if the fair value on receipt is over £500.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Deferred income is recognised when the income is received in advance of the services being provided.

Creditors are measured at settlement amounts less any trade discounts.

2.3 Assets

2.3.1 Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. They are depreciated as follows:

Office equipment 25% on cost

2.3.2 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the accounts

Happy Faces Playgroup
For the year ended 31 August 2023

	2023	2022
	£	£
3. Fees for examination of the accounts		
Accounts Independent Review	780	720
Other fees	468	0
Total amount paid to independent examiner	1,248	720

	2023	2022
	£	£
4. Staff costs		
Wages	101,514	92,916
Pension	1,219	1,059
Total Staff costs	102,733	93,975

No employees received employee benefits for the reporting period of more than £60,000. No trustees were paid for their services to the charity. The pension costs above represent contributions to a defined contribution pension scheme. The average number of staff was 12 (2022: 13). Not all staff work full-time.

5. Tangible fixed assets

	Office equipment	Total
	£	£
Cost or valuation		
At the beginning of the year	-	-
Additions	511	511
At the end of the year	511	511
Depreciation and impairments		
At the beginning of the year	-	-
Depreciation charge	(21)	(21)
At the end of the year	(21)	(21)
Net book value		
Net book value at the beginning of the year	-	-
Net book value at the end of the year	490	490

6. Stock

	Clothing	Total
	£	£
Stock for resale - Charitable activities		
Opening stock	-	-
Added in the year	469	469
Expensed in the year	(112)	(112)
Impaired	-	-
Closing stock	357	357

Notes to the accounts

Happy Faces Playgroup

For the year ended 31 August 2023

7. Transactions with trustees and related parties

7.1 Trustee remuneration and benefits

The following trustees have been remunerated by virtue of their employment by the charity as Playgroup Manager:

Name of trustee	Remuneration	Pension contribution	Total 2023	Total 2022
	£	£	£	£
V Allaway	13,465	224	13,689	14,141
A Smith	15,459	284	15,743	14,082

No trustees have been remunerated for fulfilling their duties as trustee and no expenses have been paid to any trustees.

7.2 Transactions with related parties

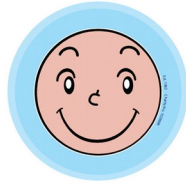
The following transactions with related parties have occurred in the year:

Name of trustee or related party	Relationship to charity	Description of transaction	2023	2022
	£	£	£	£
S Reynolds	Spouse of trustee	Wages paid to staff member	2,132	2,789

HAPPY FACES PLAYGROUP

England & Wales - Charity number 1029688

Accounts



Happy Faces Playgroup

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ
Tel: 01256 880903

Annual Report for the Year to 31 August 2022

The Happy Faces Playgroup, The Liddell Hall, Old Reading Road, Sherfield on Loddon, Hook, Hampshire RG27 0EZ is registered with the Charity Commissioners (no. 1029688), constituted by a Pre-school Constitution dated 29 September 2012 and regulated by OFSTED.

The Charity is administered by a voluntary Management Committee of mainly parents and other volunteers, comprising:

- | | | |
|-----------------|---|--|
| Chair | - | Hayley Dunbar (appointed 20 September 2021) |
| Secretary | - | Andy Reynolds |
| Treasurer | - | Monika Loud (appointed 20 September 2021) |
| General members | - | Viv Allaway, Alison Smith, Kelly Cadman (appointed 28 September 2021), Laura Cadmore, Amanda Harvey, Eleanor Miller (appointed 20 September 2021), Lyndsey Taylor, . |

New members are appointed each year at the Annual General Meeting with the next meeting set for October 2023.

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;

- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Playgroup offers sessions 5 days a week, with opening hours of 8.45am to 3.45pm from Monday to Friday, with flexible sessions offered through the day along with the option to add ad-hoc sessions subject to space being available. Parents are consulted each year and agree the suitability of the sessions offered.

Regular Committee Meetings were held throughout the year by the Management Committee covering subjects relating to maintaining and enhancing the playgroups processes and delivery of its aims as stated above. It was pleasing to see that some fundraising events were able to be held after the restrictions associated with the Coronavirus Pandemic were relaxed. The main fundraising Easter Egg hunt was held with an excellent attendance from both current and past children and parents. The playgroup managed to raise some other funds through Bags2School collections and the Easy Fundraising website.

Numbers this year have been lower the previous years but still healthy with some sessions being full with maximum numbers. Despite many leavers in the Summer, the numbers for the beginning of the autumn term are good. This is usual for the playgroup and we anticipate growth in children attending more session as the autumn term progresses.

As an approved Early Years Education Provider, we continue to receive Early Years Education Payments from the funder Hampshire County Council adhering to the Early Years Education Payment Funding terms and conditions.

As is becoming usual within the Government's April Budget Announcements, the national minimum wage rates increased and we therefore increased all the staff wages in line with the national minimum wage whilst maintaining a distinction between the qualified and unqualified staff as well as levels of management. The committee also reviewed the levels of pay to try to address any wages that are uncompetitive with other local settings.

The biggest social media platform for Happy Faces continues to be the Facebook page which is updated regularly with weekly activities and news. We cancelled our Enhanced Service on DayNurseries.co.uk as we did not feel it was generating any new business and the cost had increased.

The playgroup rents its premises from the local parish council / village hall which has been problematic this year. Price increases are imminent from them and the playgroup is beginning to see pressures from price increases especially from utility cost increases as a function of the situation in Europe. Under OFSTED, the playgroup is obligated to maximise outdoor play time and to achieve this it utilises a rear garden space from the village hall. The maintenance costs of this space is creating tension with our 'landlord'. The village hall is also a charitable fund group and have similar financial pressure to the playgroup.

The Management Committee were again keen to give the staff a bonus at Christmas as recognition of their hard work and also gave the care staff a 'frontline' bonus at Easter to recognise their commitment at working during repeated lockdowns. The playgroup financial position allowed this to occur.

It must be noted in this report that at this time the management committee is observing that, as is the case with the nation as a whole, the playgroup staff and children have suffered from the pandemic. The Management committee is seeing issues with staff morale and post pandemic 'PTSD' issues with fatigue and stress related issues. The 2 joint managers of the playgroup are also observing behavioural issues and greater development needs from the children attending. It is worrying the committee that these will have an adverse impact on the playgroup over the next few years.

Andrew Reynolds
Secretary (acting on behalf of the Chair)
Happy Faces Playgroup
June 2023

Est. 1982
No. 1029688

Charity

Receipts and Payments Account for General Fund

Happy Faces Playgroup

For the year ended 31 August 2022

Cash Basis

Account Name	2022	2021
Receipts and Payments Account		
Receipts		
Fees (including snacks)	30,665	34,709
Administration Fees Received	743	1,073
EYE Funding	94,728	92,374
EYPP Funding	1,931	1,053
Grants	708	1,430
Funding - Food Voucher Scheme	1,110	1,053
SSP	161	128
Donations Received	134	263
Fundraising receipts	4,580	1,320
Other Receipts	11,516	0
Interest Income	0	0
Total Receipts	146,275	133,403
Payments		
Gross Wages Paid	94,364	85,010
Employer Pensions Paid	1,059	946
Premises and storage	12,515	12,690
Consumables	4,323	3,841
Equipment	3,294	2,235
Telephone	463	474
Insurance	1,064	956
Training	95	610
Regs/Membs/Subs	848	827
Staff Uniform	530	199
DBS Checks	56	96
Advertising & Website	438	0
Accounts and Payroll software	559	701
Accounts Independent Review	600	600
Fundraising expenses	1,890	658
Leavers Gifts	222	163
Gifts	130	256
Parties Expenses	485	286
Food Voucher Scheme	1,135	1,205
Bad Debts	85	0
Fees refunded	0	0
Miscellaneous Expenses	1,782	36
Total Payments	125,936	111,789
Surplus/ (Deficit) for the Year	20,339	21,614

Receipts and Payments Account for General Fund (contd.)

Happy Faces Playgroup
For the year ended 31 August 2022
Cash Basis

Account Name	2022	2021
Accumulated Fund as at 31 August		
Accumulated Fund brought forward	(66,112)	(44,498)
Surplus/(Deficit) for the year	(20,339)	(21,614)
Total Accumulated Fund as at 31 August	(86,451)	(66,112)

Statement of Assets and Liabilities

Happy Faces Playgroup
For the year ended 31 August 2022

Account Name	2022	2021
Cash Funds		
Current Account	86,309	65,969
Deposit Account	43	43
Petty Cash	100	100
Total Cash Funds	86,451	66,112

Account Name	2022	2021
Other Monetary Assets		
Accounts Receivable	135	31
NIC refund due	0	9,900
Total Other Monetary Assets	135	9,931

Account Name	2022	2021
--------------	------	------

Investment Assets

The charity holds no investment assets

Account Name	2022	2021
--------------	------	------

Assets Retained for the Charity's Own Use (Not Valued)

Furniture

Computer Equipment

Toys, games, puzzles and books

Outdoor play equipment

Account Name	2022	2021
Liabilities		
Fees Received in Advance	(2,623)	(5,996)
PAYE/NIC Payable	(203)	0
Total Liabilities	(2,826)	(5,996)

Name

Chair

Happy Faces Playgroup

Date

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ

Tel: 01256 880903

Charity No. 1029688

Fundraising Profit Summary

Happy Faces Playgroup

For the year ended 31 August 2022

Account Name	2022	2021
Fundraising Profit by Event		
Bags 2 School	105	315
Christmas Cards	102	156
Christmas Play/ Raffle	895	0
Clothing	(179)	(18)
Easter Event	1,620	0
Santa's Letters	12	65
Easy Fundraising	105	96
Amazon Smile	29	48
Total Fundraising Profit by Event	2,690	662

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ

Tel: 01256 880903

Charity No. 1029688



Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Happy Faces Playgroup

On accounts for the year
ended

31 August 2022

Charity no
(if any)

1029688

Set out on pages

1-6

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

J.Saunders

Date:

29/06/2023

Name:

Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road, Basingstoke
	Hampshire, RG21 8UQ

Section B**Disclosure**

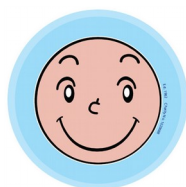
Only complete if the examiner needs to highlight material problems.

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

HAPPY FACES PLAYGROUP

England & Wales - Charity number 1029688

Accounts



Happy Faces Playgroup

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ
Tel: 01256 880903

Annual Report for the Year to 31 August 2021

The Happy Faces Playgroup, The Liddell Hall, Old Reading Road, Sherfield on Loddon, Hook, Hampshire RG27 0EZ is registered with the Charity Commissioners (no. 1029688) and constituted by a Pre-school Constitution dated 29 September 2012.

The Charity is administered by a voluntary Management Committee, comprising:

Chair	-	Katy Gent (appointed as Chair 7 October 2020)
Secretary	-	Andy Reynolds
Treasurer	-	Frances Ferguson
Other members	-	Viv Allaway, Alison Smith, Neil Bolger, Kelly Hursey*, Henrietta Wilkins*, Christine Delve* (resigned 11/11/20) Laura Cadmore**, Lyndsey Taylor**, Jessica Cohen**, Amanda Harvey **

* Appointed on 7 October 2020. The following members resigned on this date: Claudia Phillips, Alexa Bewlay, Laura Nielson. ** Appointed 5 January 2021

New members are appointed each year at the Annual General Meeting with the next meeting set for 20th September 2021.

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas

- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Playgroup offers sessions 5 days a week, with opening hours of 8.45am to 3.45pm from Monday to Friday, with flexible sessions offered through the day along with the option to add ad-hoc sessions subject to space being available. Parents are consulted each year and agree the suitability of the sessions offered.

Regular Committee Meetings were held throughout the year by the Management Committee but sadly the usual fundraising events had to be cancelled again due to the Coronavirus Pandemic. Some funds were raised through the children's personalised Christmas cards, Bags2School collections, and bespoke letters from Father Christmas made by our Deputy Manager, Gloria.

Happy Faces has remained open during the pandemic. During the second and third lockdowns the playgroup remained open to all children, but gave fee paying parents the option of a full refund if they wished to keep their children home during the lockdown period, without losing their child's place. This was entirely optional but aimed to help out parents who were in financial difficulty, or were uncomfortable with their child attending during a lockdown but could not afford to lose the fees.

Numbers this year have been extremely healthy and many of the sessions had maximum numbers. Despite 25 leavers in the Summer, the numbers for the beginning of the autumn term are at a record high with some sessions already nearing capacity.

In April 2021 the national minimum wage rates increased therefore we increased all the staff wages in line with the national minimum wage whilst maintaining a distinction between the qualified and unqualified staff as well as levels of management. In July the committee undertook a full pay review and increased all wages to keep us competitive with other local settings.

As of September 2021, the fees will increase by 5p per hour to contribute towards the increase in staff wages. Snacks fees remained unchanged at 40p per morning/afternoon session.

The biggest social media platform for Happy Faces continues to be the Facebook page which is updated regularly with weekly activities and news. We cancelled our Enhanced Service on DayNurseries.co.uk as we did not feel it was generating any new business and the cost had increased.

The Management Committee were keen to give the staff a bonus at Christmas as recognition of their hard work and also gave the care staff a 'frontline' bonus at Easter to recognise their commitment at working during repeated lockdowns.

We were finally able to erect the new playhouse which was bought pre-pandemic but could not be erected due to the pandemic and the building works at the hall. We successfully applied to Tesco Bags of Help scheme and were awarded £1000 to benefit the children, which we have spent on an array of outdoor toys including bikes and sports equipment, and will also use to furnish the playhouse.

As an approved Early Years Education Provider, we continue to receive Early Years Education Payments from the funder Hampshire County Council adhering to the Early Years Education Payment Funding terms and conditions.

Katy Gent
Chair
Happy Faces Playgroup
21st September 2021

Est. 1982
1029688

Charity No.

Receipts and Payments Account for General Fund

Happy Faces Playgroup
For the year ended 31 August 2021

Account Name	2021	2020
Receipts and Payments Account		
Receipts		
Fees (including snacks)	34,709	20,217
Administration Fees Received	1,073	825
EYE Funding	92,374	104,494
EYPP Funding	1,053	491
Grants	1,430	0
Funding - Food Voucher Scheme	1,053	0
SSP	128	0
Donations Received	263	7
Fundraising receipts	1,320	3,814
Gift Aid	0	409
Parties Receipts	0	165
Interest Income	0	0
Total Receipts	133,403	130,422
Payments		
Gross Wages Paid	85,010	77,831
Employer Pensions Paid	946	1,558
Premises and storage	12,690	8,775
Consumables	3,841	3,327
Equipment	2,235	938
Telephone	474	446
Insurance	956	738
Training	610	509
Repairs & Renewals	0	30
Regs/Membs/Subs	827	860
Staff Uniform	199	280
DBS Checks	96	69
Advertising & Website	0	478
Accounts and Payroll software	701	1,440
Accounts Independent Review	600	600
Fundraising expenses	658	1,536
Leavers Gifts	163	176
Gifts	256	64
Parties Expenses	286	72
Summer Outing Expenses	0	394
Food Voucher Scheme	1,205	0
Care Home Visits	0	96
Bad Debts	0	246
Fees refunded	0	35
Miscellaneous Expenses	36	36
Total Payments	111,789	100,534
Surplus/ (Deficit) for the Year	21,614	29,888



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Happy Faces Playgroup

On accounts for the year
ended

31 August 2021

Charity no
(if any)

1029688

Set out on pages

1-6

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

JSSaunders

Date:

18/02/22

Name:

Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road, Basingstoke
	Hampshire, RG21 8UQ

Section B**Disclosure**

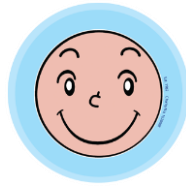
Only complete if the examiner needs to highlight material problems.

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

HAPPY FACES PLAYGROUP

England & Wales - Charity number 1029688

Accounts



Happy Faces Playgroup

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ
Tel: 01256 880903

Annual Report for the Year to 31 August 2020

The Happy Faces Playgroup, The Liddell Hall, Old Reading Road, Sherfield on Loddon, Hook, Hampshire RG27 0EZ is registered with the Charity Commissioners (no. 1029688) and constituted by a Pre-school Constitution dated 29 September 2012.

The Charity is administered by a voluntary Management Committee, comprising:

Chair	-	Claudia Phillips
Secretary	-	Andy Reynolds
Treasurer	-	Frances Ferguson*
Other members	-	Viv Allaway, Alison Smith, Katy Gent*, Alexa Bewlay*, Neil Bolger*, Laura Nielson, Sam Gibbs* (resigned on 18 th May), Kirsty Fry (resigned on 18 th May)

* Appointed on 2 October 2019. The following members resigned on this date: Susie Vincent, Sarah Carey, Sophie Clarke and Alannah Speed.

New members are appointed each year at the Annual General Meeting with the next meeting set for 7th October 2020.

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Playgroup offers sessions 5 days a week, with opening hours of 8.45am to 3.45pm from Monday to Friday, with flexible sessions offered through the day along with the option to add ad-hoc sessions subject to space being available. Parents are consulted each year and agree the suitability of the sessions offered.

Regular Committee Meetings were held throughout the year by the Management Committee but sadly the usual fundraising events had to be cancelled due to the Coronavirus Pandemic. The only event that took place was the Christmas Play which raised record funds, predominantly due to raffle ticket sales.

Happy Faces had to close a week early at the end of the Spring Term due to the national lockdown but then re-opened for Key Worker children for 3 days a week (Tuesdays, Wednesdays and Thursdays) from April and two members of staff were present during each session. From June we welcomed back a limited number of children who were split into 2 bubbles.

Numbers this year have been extremely healthy and if we had been able to open to full capacity then many of the sessions would have had maximum numbers. Despite 31 leavers in the Summer, the numbers for the beginning of the autumn term look very good.

In April 2020 the national minimum wage rates increased therefore we increased all the staff wages by 6% to bring them in line with the national minimum wage whilst maintaining a distinction between the qualified and unqualified staff as well as levels of management. As of September 2020, the fees will increase by 15p per hour to contribute towards the increase in staff wages and both snacks (am and pm) will be charged at 40p each.

The biggest social media platform for Happy Faces continues to be the Facebook page which is updated regularly with weekly activities and news. We renewed our Enhanced Service on DayNurseries.co.uk and for the second year running we were rated in the top 20 nurseries in the South East based on our positive reviews.

The Management Committee were keen to give the staff a bonus at Christmas as recognition of their hard work and going forward I hope this will continue to happen.

Despite the lack of fundraising events we were able to buy a new Playhouse but because of Covid have been unable to assemble it. We successfully applied to the Local Community Magazine for a Grant to purchase some additional games and a mud kitchen.

As an approved Early Years Education Provider, we continue to receive Early Years Education Payments from the funder Hampshire County Council adhering to the Early Years Education Payment Funding terms and conditions.

Claudia Phillips
Chair
Happy Faces Playgroup
25th September 2020

Est. 1982

Charity No. 1029688

Happy Faces Playgroup

Receipts and Payments Account for General Fund for the year to 31 August 2020

	<u>This Year</u>	<u>Last Year</u>
<u>Receipts</u>	<u>£</u>	<u>£</u>
Fees (including snacks)	20,217	23,208
EYE Funding (Hampshire County Council)	104,494	63,789
EYPP Funding	491	103
Fundraising	3,814	6,777
Grants	-	-
Donations	7	1,023
Parties	165	140
Summer outing	-	465
Administration fees	825	908
Gift Aid	409	460
Other receipts	-	-
Total Receipts	130,422	96,873
 <u>Payments</u>		
Wages	77,831	67,102
Pension	1,558	849
Premises and Storage	8,775	11,495
Consumables	3,327	3,749
Equipment	938	4,110
Fundraising	1,536	1,843
Telephone	446	515
Insurance	738	702
Training	509	300
Repairs/renewals	30	269
Regs/Membs/Subs	860	860
Accounts & Payroll software	1,440	693
Staff Uniform	280	72
Advertising/Website	478	267
Leavers gifts	176	106
Gifts	64	24
Parties	72	160
Summer outing/Sports day	394	-
Fees refunded	35	-
Bad debts	246	-
Funding repaid/transferred	-	-
DBS checks/recruitment costs	69	125
Accountant Costs	600	75
Care Home visits	96	352
Other payments	36	75
Total Payments	100,534	93,743
Surplus/ (Deficit) for the Year	29,888	3,130

Happy Faces Playgroup

Receipts and Payments Account for General Fund for the year to 31 August 2020 (contd.)

	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>
Surplus/ (Deficit) for the Year	29,888	3,130
 <u>Accumulated Fund as at 31 August 2020</u>		
Accumulated fund brought forward	14,610	11,480
Surplus/ (Deficit) for the year	29,888	3,130
Accumulated fund carried forward (Current Account Balance)	44,498	14,610

Claudia Phillips
Chair
Happy Faces Playgroup
31 August 2020

Happy Faces Playgroup

Statement of Assets and Liabilities at 31 August 2020

	£
<u>Cash Funds</u>	
Current Account Balance	44,356
Deposit Account Balance	42
Petty Cash Account	100
Total Cash Funds	44,498
 <u>Other Monetary Assets</u>	
Debtors: Fees Outstanding	30
Total	30
 <u>Investment Assets</u>	
Nil	-
 <u>Assets Retained for the Charity's Own Use (Not Valued)</u>	
Furniture	
Computer equipment	
Toys, games, puzzles and books	
Outdoor play equipment	
 <u>Liabilities</u>	
Creditors: Suppliers	-
Creditors: Fees received in advance	265
Creditors: PAYE/NIC	-
Total	265

Claudia Phillips
Chair
Happy Faces Playgroup
31 August 2020

Happy Faces Playgroup

Fundraising Profit Summary at 31 August 2020

	<u>This Year</u>	<u>Last Year</u>
	<u>£</u>	<u>£</u>
Amazon Smile	33	-
Bag 2 School	143	248
Christmas Cards	119	55
Christmas Play/ Raffle	1,142	724
Clothing	233	82
Easter Event	138	2,772
Easy Fundraising	161	173
Photographer	73	(12)
Rudolph/Guess the sweets	9	-
Santa's Letters	67	20
Sherfield Fete	10	114
Fundraising Week	-	743
Halloween	150	15
Total	2,278	4,934

The Liddell Hall, Old Reading Road, Sherfield-on-Loddon, Hook, Hampshire RG27 0EZ

Tel: 01256 880903

Charity No. 1029688



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Happy Faces Playgroup

On accounts for the year
ended

31 August 2020

Charity no
(if any)

1029688

Set out on pages

1-6

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- 3.

Signed: *JSSaunders*

Date: 29/04/21

Name: Jodie Saunders

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

ACA (ICAEW)

Address:	Shorthouse & Martin Limited
	Worthy House, 14 Winchester Road, Basingstoke
	Hampshire, RG21 8UQ

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

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