

# BARROW PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1030789

## Details

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**Other names** BARROW-UPON-HUMBER PLAYGROUP, BARROW PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1994-01-15

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

## Contact

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**Address** Barrow-upon-Humber Preschool  
The Hive  
Ferry Road East  
Barrow-Upon-Humber  
DN19 7AZ

**Phone** 01469530407

**Email** [barrowpreschool@hotmail.com](mailto:barrowpreschool@hotmail.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:** Throughout the year all the children in the group have participated in activities which include painting, role play, small world, fine and gross motor skill activities, mask making, malleable substances, construction, books, sensory equipment, sand water and computer work. Also walks around the village and parks a few outings and a children's entertainer at the Christmas party

## Classification

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

## Geography

- North Lincolnshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £174,907 | £170,958    | -      | -         |
| 2024-08-31 | £164,315 | £141,379    | -      | -         |
| 2023-08-31 | £131,906 | £129,645    | -      | -         |
| 2022-08-31 | £113,500 | £110,055    | -      | -         |
| 2021-08-31 | £121,572 | £113,811    | -      | -         |
| 2020-08-31 | £84,176  | £115,044    | -      | -         |

## Trustees

| Name                        | Role | Appointed  |
|-----------------------------|------|------------|
| Catherine Elizabeth Dobbing |      | 2026-04-29 |
| Chloe Jane Goodman          |      | 2020-03-12 |
| Leah Jade Wilson            |      | 2026-01-28 |
| Samuel Edward Stephenson    |      | 2022-09-29 |
| Suzannah Cathryn Maltas     |      | 2024-03-16 |

**BARROW PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1030789

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# Accounts

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**BARROW UPON HUMBER PRE SCHOOL  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

## Barrow upon Humber Pre School Contents

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# **Barrow upon Humber Pre School Trustees' Report For The Year Ended 31 August 2025**

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The trustees present their report and the financial statements for the year ended 31 August 2025.

## **Objectives and Activities**

### **Aims and Objectives**

Barrow Playgroup is established 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 by:

- a) offering appropriate play facilities and training courses, 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 aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

## **Achievements and Performance**

### **Main Achievements**

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

## **Financial Review**

### **Financial Position**

During the period under review, income exceeded expenditure from all sources by £3,949. A full summary is shown on pages 11 and 12.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

### **Reserves Policy**

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

## **Structure, Governance and Management**

### **Governing Document**

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007, and 12th April 2019.

### **Trustee Selection Methods**

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2025 are shown above.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

**Barrow upon Humber Pre School  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

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**Additional Note**

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

**Reference and Administrative Details**

**Trustees**

Mr Samuel Stephenson - Treasurer  
Mr Nicholas Lumb - Chair (appointed 01/09/2024) (resigned 07/09/2025)  
Ms Suzannah Maltas - Secretary  
Mrs Chloe Goodman  
Ms Wendy Dasey  
Ms Emily Morrill (resigned 16/07/2025)

**Charity Number**

1030789

**Principal Address**

The Hive  
Ferry Road East  
Barrow upon Humber  
North Lincolnshire  
DN19 7AZ

**Independent Examiner**

Rebecca Beaton Association of Accounting Technicians  
Rebecca Beaton Accountancy Services  
Waters Edge Business Centre  
Maltkiln Road  
Barton upon Humber  
North Lincolnshire  
DN18 5JR

**Barrow upon Humber Pre School  
Trustees' Report (continued)  
For The Year Ended 31 August 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Samuel Stephenson

Trustee

01/03/2026

**Barrow upon Humber Pre School**  
**Independent Examiner's Report to the Trustees of Barrow upon Humber Pre School**  
**For The Year Ended 31 August 2025**

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I report to the trustees on my examination of the accounts of Barrow upon Humber Pre School (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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the 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 contents 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.

Rebecca Beaton Association of Accounting Technicians

01/03/2026  
Waters Edge Business Centre  
Maltkiln Road  
Barton upon Humber  
North Lincolnshire  
DN18 5JR

**Barrow upon Humber Pre School  
Statement of Financial Activities  
For The Year Ended 31 August 2025**

|                                    | <b>Notes</b> | <b>2025<br/>Unrestricted<br/>funds<br/>£</b> | <b>2024<br/>Unrestricted<br/>funds<br/>£</b> |
|------------------------------------|--------------|--|--|
| <b>INCOME AND ENDOWMENTS FROM:</b> |              |  |  |
| Donations and legacies             | <b>3</b>     | 567  | 2,961  |
| Charitable activities:             |              |  |  |
| Childcare                          |              | 166,640                                      | 159,762                                      |
| Investments                        | <b>4</b>     | 377  | 510  |
| Other                              | <b>5</b>     | 7,323  | 1,081  |
|                                    |              | 174,907                                      | 164,314                                      |
| <b>EXPENDITURE ON:</b>             |              |  |  |
| Raising funds                      | <b>6</b>     | (1)  | (141,378)                                    |
| Charitable activities:             | <b>6</b>     |  |  |
| Childcare                          |              | (170,957)                                    | -  |
|                                    |              | (170,958)                                    | (141,378)                                    |
| <b>NET INCOME</b>                  |              | 3,949  | 22,936                                       |
| <b>NET MOVEMENT IN FUNDS</b>       |              | 3,949  | 22,936                                       |
| <b>RECONCILIATION OF FUNDS:</b>    |              |  |  |
| Total funds brought forward        |              | 98,224                                       | 75,288                                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>14</b>    | 102,173                                      | 98,224                                       |

The notes on pages 7 to 10 form part of these financial statements.

**Barrow upon Humber Pre School  
Statement of Financial Position  
As At 31 August 2025**

|   | <b>Notes</b> | <b>2025<br/>Unrestricted<br/>funds<br/>£</b> | <b>2024<br/>Total<br/>funds<br/>£</b> |
|---|--------------|--|---------------------------------------|
| <b>FIXED ASSETS</b>                                   |              |  |                                       |
| Tangible Assets                                       | <b>10</b>    | 9,169  | 8,969                                 |
|   |              | <u>9,169</u>                                 | <u>8,969</u>                          |
| <b>CURRENT ASSETS</b>                                 |              |  |                                       |
| Debtors   | <b>11</b>    | 430  | 395                                   |
| Cash at bank and in hand                              |              | 95,402                                       | 92,515                                |
|   |              | <u>95,832</u>                                | <u>92,910</u>                         |
| <b>Creditors: Amounts Falling Due Within One Year</b> | <b>12</b>    | (2,828)                                      | (3,655)                               |
|   |              | <u>93,004</u>                                | <u>89,255</u>                         |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>               |              |  |                                       |
|   |              | <u>102,173</u>                               | <u>98,224</u>                         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |              |  |                                       |
|   |              | <u>102,173</u>                               | <u>98,224</u>                         |
| <b>NET ASSETS</b>                                     |              | <u>102,173</u>                               | <u>98,224</u>                         |
| <b>FUNDS OF THE CHARITY</b>                           |              |  |                                       |
| Unrestricted Funds                                    |              | <u>102,173</u>                               | <u>98,224</u>                         |
| <b>TOTAL FUNDS</b>                                    | <b>14</b>    | <u>102,173</u>                               | <u>98,224</u>                         |

On behalf of the board

Mr Samuel Stephenson

Trustee

01/03/2026

The notes on pages 7 to 10 form part of these financial statements.

# Barrow upon Humber Pre School Notes to the Financial Statements For The Year Ended 31 August 2025

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## 1. General Information

Barrow upon Humber Pre School is an unincorporated charity registered with the Charity Commission, registered charity number 1030789. The principal address is The Hive, Ferry Road East, Barrow upon Humber, North Lincolnshire, DN19 7AZ.

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

### 2.2. Incoming Resources

Incoming resources policy

### 2.3. Resources Expended

Resources expended policy

### 2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                     |                   |
|---------------------|-------------------|
| Fixtures & Fittings | 33% straight line |
| Computer Equipment  | 33% straight line |

### 2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

## 3. Income from Donations and Legacies

|                     | <b>2025</b>               | <b>2024</b>               |
|---------------------|---------------------------|---------------------------|
|                     | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|                     | <b>£</b>                  | <b>£</b>                  |
| Donations and gifts | 567                       | 2,961                     |

## 4. Investment Income

|                          | <b>2025</b>               | <b>2024</b>               |
|--------------------------|---------------------------|---------------------------|
|                          | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|                          | <b>£</b>                  | <b>£</b>                  |
| Bank interest receivable | 377                       | 510                       |

**Barrow upon Humber Pre School**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

**5. Other Income**

|              | <b>2025</b>               | <b>2024</b>               |
|--------------|---------------------------|---------------------------|
|              | <b>Unrestricted funds</b> | <b>Unrestricted funds</b> |
|              | <b>£</b>                  | <b>£</b>                  |
| Uniform      | 557                       | 922                       |
| Other income | 6,766                     | 159                       |
|              | 7,323                     | 1,081                     |
|              | 7,323                     | 1,081                     |

**6. Analysis of Expenditure**

|               |                                       | <b>2025</b>          |
|---------------|---------------------------------------|----------------------|
|               | <b>Activities undertaken directly</b> | <b>Support costs</b> |
|               | <b>(see note 7)</b>                   | <b>Total</b>         |
|               | <b>£</b>                              | <b>£</b>             |
| Raising funds | 1                                     | -                    |
| Childcare     | 160,029                               | 10,928               |
|               | 160,030                               | 170,958              |
|               | 160,030                               | 170,958              |

|               |                                       | <b>2024</b>          |
|---------------|---------------------------------------|----------------------|
|               | <b>Activities undertaken directly</b> | <b>Support costs</b> |
|               | <b>(see note 7)</b>                   | <b>Total</b>         |
|               | <b>£</b>                              | <b>£</b>             |
| Raising funds | 141,379                               | (1)                  |
| Childcare     | (6,715)                               | 6,715                |
|               | 134,664                               | 141,378              |
|               | 134,664                               | 141,378              |

**7. Support Costs**

|                        | <b>2025</b>      |
|------------------------|------------------|
|                        | <b>Childcare</b> |
|                        | <b>£</b>         |
| Employee costs         | 4,388            |
| Premises expenses      | 2,184            |
| General administration | 4,356            |
|                        | 10,928           |
|                        | 10,928           |

|                        | <b>2024</b>          |                  |
|------------------------|----------------------|------------------|
|                        | <b>Raising funds</b> | <b>Childcare</b> |
|                        | <b>(see note 7)</b>  | <b>Total</b>     |
|                        | <b>£</b>             | <b>£</b>         |
| Employee costs         | -                    | 2,050            |
| Premises expenses      | -                    | 2,386            |
| General administration | (1)                  | 2,279            |
|                        | (1)                  | 6,715            |
|                        | (1)                  | 6,714            |

**Barrow upon Humber Pre School**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

**8. Staff Costs**

Staff costs were as follows:

|                       | <b>2025</b>    | <b>2024</b>    |
|-----------------------|----------------|----------------|
|                       | <b>£</b>       | <b>£</b>       |
| Wages and salaries    | 137,978        | 110,083        |
| Social security costs | 1,705          | -              |
| Other pension costs   | 2,408          | 1,805          |
|                       | <u>142,091</u> | <u>111,888</u> |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the year was: 9 (2024: 8)

**10. Tangible Assets**

|                        | <b>Fixtures &amp; Fittings</b> | <b>Computer Equipment</b> | <b>Total</b> |
|------------------------|--------------------------------|---------------------------|--------------|
|                        | <b>£</b>                       | <b>£</b>                  | <b>£</b>     |
| <b>Cost</b>            |                                |                           |              |
| As at 1 September 2024 | 8,502                          | 467                       | 8,969        |
| Additions              | -                              | 200                       | 200          |
| As at 31 August 2025   | <u>8,502</u>                   | <u>667</u>                | <u>9,169</u> |
| <b>Net Book Value</b>  |                                |                           |              |
| As at 31 August 2025   | <u>8,502</u>                   | <u>667</u>                | <u>9,169</u> |
| As at 1 September 2024 | <u>8,502</u>                   | <u>467</u>                | <u>8,969</u> |

**11. Debtors**

|                            | <b>2025</b> | <b>2024</b> |
|----------------------------|-------------|-------------|
|                            | <b>£</b>    | <b>£</b>    |
| <b>Due within one year</b> |             |             |
| Trade debtors              | 430         | 395         |
|                            | <u>430</u>  | <u>395</u>  |

**12. Creditors: Amounts Falling Due Within One Year**

|                              | <b>2025</b>  | <b>2024</b>  |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Trade creditors              | 224          | 1,512        |
| Taxation and social security | 2,004        | 1,263        |
| Accruals and deferred income | 600          | 880          |
|                              | <u>2,828</u> | <u>3,655</u> |

**13. Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,408 (2024: £1,805).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

**Barrow upon Humber Pre School  
Notes to the Financial Statements (continued)  
For The Year Ended 31 August 2025**

**14. Movement in Funds**

|                           | <b>As at 1<br/>September<br/>2024</b> | <b>Income</b>  | <b>Expenditure</b> | <b>As at 31<br/>August 2025</b> |
|---------------------------|---------------------------------------|----------------|--------------------|---------------------------------|
|                           | <b>£</b>                              | <b>£</b>       | <b>£</b>           | <b>£</b>                        |
| <b>Unrestricted funds</b> |                                       |                |                    |                                 |
| General:                  |                                       |                |                    |                                 |
| General unrestricted fund | 98,224                                | 174,907        | (170,958)          | 102,173                         |
| <b>Total funds</b>        | <u>98,224</u>                         | <u>174,907</u> | <u>(170,958)</u>   | <u>102,173</u>                  |

|                           | <b>As at 1<br/>September<br/>2023</b> | <b>Income</b>  | <b>Expenditure</b> | <b>As at 31<br/>August 2024</b> |
|---------------------------|---------------------------------------|----------------|--------------------|---------------------------------|
|                           | <b>£</b>                              | <b>£</b>       | <b>£</b>           | <b>£</b>                        |
| <b>Unrestricted funds</b> |                                       |                |                    |                                 |
| General:                  |                                       |                |                    |                                 |
| General unrestricted fund | 75,288                                | 164,314        | (141,378)          | 98,224                          |
| <b>Total funds</b>        | <u>75,288</u>                         | <u>164,314</u> | <u>(141,378)</u>   | <u>98,224</u>                   |

**15. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

| <b>2025</b>                 | <b>2024</b>                 |
|-----------------------------|-----------------------------|
| <b>£</b>                    | <b>£</b>                    |
| <u>                    </u> | <u>                    </u> |

**16. Related Party Disclosures**

**Barrow upon Humber Pre School  
Detailed Statement of Financial Activities  
For The Year Ended 31 August 2025**

|   | <b>2025</b>        | <b>2024</b>        |
|---|--------------------|--------------------|
|   | <b>Total funds</b> | <b>Total funds</b> |
|   | <b>£</b>           | <b>£</b>           |
| <b>INCOME AND ENDOWMENTS FROM:</b>                              |                    |                    |
| <b>Donations and legacies</b>                                   |                    |                    |
| General Donations   | 450                | -                  |
| Fundraising activities  | 117                | 2,961              |
|   | 567                | 2,961              |
| <b>Charitable Activities:</b>                                   |                    |                    |
| <b>Childcare</b>  |                    |                    |
| Grant Income - Next term funded hours                           | 7,725              | 9,663              |
| Fee Income  | 23,100             | 28,723             |
| Grant Income - Funded Hours                                     | 135,815            | 121,376            |
|   | 166,640            | 159,762            |
| <b>Investments</b>  |                    |                    |
| Bank interest receivable  | 377                | 510                |
|   | 377                | 510                |
| <b>Other</b>  |                    |                    |
| Uniform   | 557                | 922                |
| Other income  | 6,766              | 159                |
|   | 7,323              | 1,081              |
|   | 174,907            | 164,314            |
| <b>EXPENDITURE ON:</b>  |                    |                    |
| <b>Raising funds</b>  |                    |                    |
| Snacks  | -                  | (140,779)          |
| Play materials  | (1)                | -                  |
| Management fees   | -                  | (600)              |
| Sundry expenses   | -                  | 1                  |
|   | (1)                | (141,378)          |
| <b>Charitable Activities:</b>                                   |                    |                    |
| <b>Childcare</b>  |                    |                    |
| Snacks  | (2,299)            | 138,305            |
| Play materials  | (1,829)            | (3,654)            |
| Events Costs  | (150)              | (633)              |
| Childrens uniform costs   | (1,341)            | (668)              |
| Consumables   | (565)              | (380)              |
| Events costs - Gradulation, parties and childrens entertainment | (275)              | (244)              |
| General Setting equipment                                       | (615)              | (2,723)            |
| EYPP Spending   | (1,037)            | (1,190)            |
| Grant Spending  | (214)              | (2,254)            |
| Outings costs   | (395)              | (250)              |
| Advertising, marketing, direct mail and publicity               | -                  | (167)              |
| Rent collection, property repairs and maintenance charges       | (3,542)            | -                  |
| Wages and salaries  | (137,978)          | (110,083)          |
| Employers NI  | (1,705)            | -                  |
| Employers pensions - defined contribution schemes               | -                  | (1,805)            |

...CONTINUED

**Barrow upon Humber Pre School**  
**Detailed Statement of Financial Activities (continued)**  
**For The Year Ended 31 August 2025**

|   |                  |                  |
|---|------------------|------------------|
| Computer software, IT consumables and maintenance | (172)            | (342)            |
| Repairs, renewals and maintenance                 | (5,575)          | (4,148)          |
| Insurance   | -                | (990)            |
| Data and telecommunications costs                 | (990)            | (887)            |
| Printing, postage and stationery                  | (625)            | (764)            |
| Subscriptions                                     | (621)            | (408)            |
| Bank charges                                      | (101)            | -                |
| Employers pensions - defined contributions scheme | (2,408)          | -                |
| Staff training                                    | (904)            | (932)            |
| Staff welfare                                     | (1,076)          | (1,118)          |
| Light and heat                                    | (1,586)          | (1,649)          |
| Cleaning  | (598)            | (737)            |
| Insurance   | (1,018)          | -                |
| Advertising and marketing costs                   | (508)            | -                |
| Accountancy fees                                  | (2,185)          | (2,195)          |
| Legal fees  | (645)            | -                |
| Bank charges                                      | -                | (84)             |
|   | <u>(170,957)</u> | <u>-</u>         |
|   | <u>(170,958)</u> | <u>(141,378)</u> |
| <b>NET INCOME</b>                                 | <u>3,949</u>     | <u>22,936</u>    |

**BARROW PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1030789

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# Accounts

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**Barrow Pre-School Playgroup**

**Financial Statements**

**For the year ended**

**31st August 2024**

**Registered Charity Number: 1030789**

**Barrow Pre-School Playgroup**

**Financial Statements for the year ended 31st August 2024**

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## Barrow Pre-School Playgroup

### Trustee's Report

#### For the year ended 31st August 2024

The Committee of Trustees present their report and accounts for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### Reference and Administrative Details

The registered name of the Charity is Barrow Pre-school Playgroup, and its registered charity number is 1030789.

The charity may be contacted via:

The Hive, Ferry Road East, Barrow upon Humber  
DN19 7AZ

The Charity's bankers are:

Lloyds Bank, Lewisham ( 309089 )

The following currently serve on the Committee of Trustees:

Nicholas Lumb - Chair from September 2024  
Samuel Stephenson - Treasurer from September 2022  
Suzannah Maltas - Secretary from March 2024  
Wendy Dasey - member from January 2024  
Chloe Goodman - Committee member from March 2020  
Emily Morrill - Committee member from September 2022

#### Objectives and Activities

Barrow Playgroup is established 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 by:

- a) offering appropriate play facilities and training courses, 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 aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

## Barrow Pre-school playgroup

### Trustee's Report

For the year ended 31st August 2024

#### Responsibilities

- a) to fix and collect the fees payable in respect of children attending groups run by the playgroup;
- b) to control the admission of children to the groups run by the playgroup and, if appropriate, require parents or guardians to withdraw them;
- c) as a member of the Pre-School Learning Alliance send an accredited representative to vote at local Branch and/or County meetings and to the national Annual General Meeting of the Pre-School Learning Alliance.
- d) to take such other action as may benefit the playgroup.

The Committee of Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

#### Achievements and Performance

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

#### Financial Review

During the period under review, income exceeded expenditure from all sources by £22,936. A full summary is shown on page 8.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

#### Structure, Governance and Management

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007, and 12th April 2019.

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2024 are shown above.

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

On behalf of the Committee of Trustees

Samuel Stephenson

17th June 2025

**Independent Examiners report**  
**To the Trustees of Barrow Pre-School Playgroup**

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 4 to 8.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the 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 you as 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 examinees 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Rebecca Beaton MAAT  
 Rebecca Beaton Accountancy Services Ltd

Waters Edge Business Centre, Maltkiin Lane, Barton upon Humber, DN18 5JR

**Barrow Pre-school Playgroup****Statement of Financial Activities****For the year ended 31st August 2024**

|  | <b>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2023<br/>£</b> |
|--|--|--|
| <b><u>Incoming Resources</u></b>               |  |  |
| Incoming resources from generated funds:       |  |  |
| Local Authority grants                         | 132,517                                      | 91,769                                       |
| Other Grants                                   |  |  |
| <b>Total Grant Income</b>                      | <u>132,517</u>                               | <u>91,769</u>                                |
| Incoming resources from Charitable Activities: |  |  |
| Fees   | 24,716                                       | 32,491                                       |
| Activities for generating funds:               |  |  |
| Sundry Income                                  | 7,082  | 7,646  |
| <b>Total incoming resources</b>                | <u>164,315</u>                               | <u>131,906</u>                               |
| <b>Resources Expended</b>                      |  |  |
| Charitable activities                          | 140,779                                      | 129,165                                      |
| Administrative costs                           | 600  | 480  |
| <b>Total Resources Expended</b>                | <u>141,379</u>                               | <u>129,645</u>                               |
| <b>Net incoming resources</b>                  | 22,936                                       | 2,261  |
| Fund Balances brought forward                  | 75,288                                       | 73,027                                       |
| <b>Fund balances carried forward</b>           | <u>98,224</u>                                | <u>75,288</u>                                |

**Barrow Pre-school Playgroup****Balance Sheet as at 31st August 2024**

|  | <u>2024</u>   | <u>2023</u>   |
|--|---------------|---------------|
| <b><u>Fixed Assets</u></b>                           |               |               |
| Fixtures and Fittings                                | 7052          | 7,052         |
| Leasehold improvements                               | 1450          | 1,450         |
| Computer Equipment                                   | 467           | 467           |
|  | <u>8,969</u>  | <u>8,969</u>  |
| <b><u>Current Assets</u></b>                         |               |               |
| Current Account                                      | 51,498        | 25,631        |
| Petty Cash   | 247           | 1,271         |
| Deposit Account                                      | 40,770        | 40,260        |
| Debtors  | 394.5         | 1,682         |
|  | <u>92,910</u> | <u>68,844</u> |
| <b><u>Current Liabilities</u></b>                    |               |               |
| Creditors: Amounts falling due within one year       | 1,512         | 1,380         |
| Other Creditors:                                     |               |               |
| PAYE and Pension Payable                             | 1263.06       | 1,145         |
| Accruals   | 880           |               |
|  | <u>3,655</u>  | <u>2,525</u>  |
| Total Assets less current liabilities and net assets | <u>98,224</u> | <u>75,288</u> |
| <b><u>Capital and reserves</u></b>                   |               |               |
| <b><u>Unrestricted Funds</u></b>                     |               |               |
| Balance Bought forward 1st September                 | 75,288        | 73,027        |
| net Surplus/loss for year                            | <u>22,936</u> | <u>2,261</u>  |
| Balance carried forward 31st August                  | <u>98,224</u> | <u>75,288</u> |

**Barrow Pre-school Playgroup****Notes to the Financial Statements**

For the year ended 31st August 2024

**1 ACCOUNTING POLICIES****(a) Basis of Accounting**

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared on the accruals basis, in accordance with applicable accounting standards, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), subject to any limitations due to lack of historical information.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**(a) Funds**

The Pre-School's funds consist of unrestricted funds, which it may use at its discretion. There are no designated or restricted funds.

**2 INCOMING RESOURCES**

Incoming resources are credited to the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

**3 EMPLOYEE EMOLUMENTS**

| 2024   | 2024           | 2023           |
|--|----------------|----------------|
| Average number of full time equivalent employees | 8              | 8              |
| Total employee emoluments:                       |                |                |
| Wages and salaries                               | 110,083        | 100,232        |
| Pensions   | 1,568          | 1,457          |
|  | <b>111,651</b> | <b>101,689</b> |

**Barrow Pre-School Playgroup****Notes to the Financial Statements****For the year ended 31st August 2024****4 TRUSTEES REMUNERATION**

There have been no payments of remuneration or expenses to any trustees during this or the previous year.

**5 ADMINISTRATIVE COSTS**

|                                     | £ | £ | 2024 | 2023 |
|-------------------------------------|---|---|------|------|
| Independent examiner's remuneration |   |   | 600  | 480  |

**6 CREDITORS: Amounts falling within one year**

|                 |  |  |      |      |
|-----------------|--|--|------|------|
| Accruals        |  |  | 880  | 480  |
| PAYE/NIC        |  |  | 1264 | 908  |
| Pension         |  |  | 1512 | 237  |
| Trade Creditors |  |  | 3656 | 3005 |

**Barrow Pre-school Playgroup****Detailed Income and Expenditure Account****For the year ended 31st August 2024**

| <b><u>Income</u></b>                                     | <b><u>2024</u></b>    | <b><u>2023</u></b>    |
|--|-----------------------|-----------------------|
|  | <b>£</b>              | <b>£</b>              |
| Grants   | 132,517               | 91,769                |
| Fees   | 24,716                | 32,491                |
| Meal & Snacks  | 4,007                 | 3,634                 |
| Uniform sales  | 922                   | 802                   |
| General Fundraising                                      | 1,484                 | 2,712                 |
| Sundry Income  | 159                   | 498                   |
| Interest income  | 510                   |                       |
| <b>Total Income</b>                                      | <b><u>164,315</u></b> | <b><u>131,906</u></b> |
| <b><u>Less expenses</u></b>                              |                       |                       |
| Supervision and staff wages                              | 110082.72             | 100,232               |
| Staff pensions   | 1568                  | 1,457                 |
| Uniforms - staff   | 297                   | 186                   |
| Uniforms - children                                      | 668                   | 1,347                 |
| Staff training   | 1376.61               | 1,406                 |
| Light & Heat   | 1649.46               | 1,469                 |
| Outings, Childrens entertainment & events                | 3735                  | 466                   |
| Payslip administration & Bookkeeping                     | 2195.2                | 1,229                 |
| Equipment, toys and play costumes                        | 2874.72               | 4,695                 |
| Printing, postage, stationery, advertising and telephone | 2482.64               | 2,344                 |
| Refreshments - snacks                                    | 2493.55               | 1,885                 |
| Grant spending   | 3444.18               | 3,637                 |
| insurance ofsted   | 990.37                | 1,184                 |
| Repairs & Maintenance including cleaning & consumables   | 4967.15               | 5,376                 |
| Adjustments/Writeoffs                                    | 1145.4                | 1,860                 |
| Bank fees  | 84                    | 89                    |
| Sundries   | 724.75                | 303                   |
| Accounting   | 600                   | 480                   |
| <b>Total expenditure</b>                                 | <b><u>141,379</u></b> | <b><u>129,645</u></b> |
| <b>Netprofit / loss for the year</b>                     | <b><u>22,936</u></b>  | <b><u>2,261</u></b>   |

**BARROW PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1030789

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# Accounts

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**Barrow Pre-School Playgroup**

**Financial Statements**

**For the year ended**

**31st August 2023**

**Registered Charity Number: 1030789**

**Barrow Pre-School Playgroup**

**Financial Statements for the year ended 31st August 2023**

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## Barrow Pre-School Playgroup

### Trustee's Report

#### For the year ended 31st August 2023

The Committee of Trustees present their report and accounts for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### Reference and Administrative Details

The registered name of the Charity is Barrow Pre-school Playgroup, and its registered charity number is 1030789.

The charity may be contacted via:

The Hive, Ferry Road East, Barrow upon Humber  
DN19 7AZ

The Charity's bankers are:

Lloyds Bank, Lewisham ( 309089 )

The following currently serve on the Committee of Trustees:

Samuel Stephenson - Treasurer from September 2022

Victoria Furnues - Committee member since April 2022, Secretary from August 2022 ( Acting Chair from 1st July 2023)

Joanna Wash - Committee member from September 2022 until September 2023

Kirsty Lewis - Committee member from March 2022

Chloe Goodman - Committee member from March 2020

Emily Morrill - Committee member from September 2022

Lucy Wright - Committee member from September 2023

#### Objectives and Activities

Barrow Playgroup is established 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 by:

- a) offering appropriate play facilities and training courses, 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 aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

**Barrow Pre-school playgroup****Trustee's Report****For the year ended 31st August 2023****Responsibilities**

- a) to fix and collect the fees payable in respect of children attending groups run by the playgroup;
- b) to control the admission of children to the groups run by the playgroup and, if appropriate, require parents or guardians to withdraw them;
- c) as a member of the Pre-School Learning Alliance send an accredited representative to vote at local Branch and/or County meetings and to the national Annual General Meeting of the Pre-School Learning Alliance.
- d) to take such other action as may benefit the playgroup.

The Committee of Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

**Achievements and Performance**

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

**Financial Review**

During the period under review, income exceeded expenditure from all sources by £2,261. A full summary is shown on page 8.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

**Structure, Governance and Management**

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007, and 12th April 2019.

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2023 are shown above.

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

On behalf of the Committee of Trustees

**Samuel Stephenson**

23rd October 2023

**Independent Examiners report**  
**To the Trustees of Barrow Pre-School Playgroup**

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 4 to 8.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the 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 you as 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 examinees 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Rebecca Beaton MAAT  
 Rebecca Beaton Accountancy Services Ltd

Waters Edge Business Centre, Malkitln Lane, Barton upon Humber, DN18 5JR

**Barrow Pre-school Playgroup****Statement of Financial Activities****For the year ended 31st August 2023**

|  | <b>Unrestricted<br/>Funds<br/>2023<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2022<br/>£</b> |
|--|--|--|
| <b><u>Incoming Resources</u></b>               |  |  |
| Incoming resources from generated funds:       |  |  |
| Local Authority grants                         | 91,769                                       | 85,902                                       |
| Other Grants                                   |  |  |
| <b>Total Grant Income</b>                      | <b><u>91,769</u></b>                         | <b><u>85,902</u></b>                         |
| Incoming resources from Charitable Activities: |  |  |
| Fees   | 32,491                                       | 21,732                                       |
| Activities for generating funds:               |  |  |
| Sundry Income                                  | 7,646  | 5,866  |
| <b>Total incoming resources</b>                | <b><u>131,906</u></b>                        | <b><u>113,500</u></b>                        |
| <b>Resources Expended</b>                      |  |  |
| Charitable activities                          | 129,165                                      | 109,575                                      |
| Administrative costs                           | 480  | 480  |
| <b>Total Resources Expended</b>                | <b><u>129,645</u></b>                        | <b><u>110,055</u></b>                        |
| <b>Net incoming resources</b>                  | <b>2,261</b>                                 | <b>3,445</b>                                 |
| Fund Balances brought forward                  | 73,023                                       | 69,578                                       |
| <b>Fund balances carried forward</b>           | <b><u>75,284</u></b>                         | <b><u>73,023</u></b>                         |

## Barrow Pre-school Playgroup

### Balance Sheet as at 31st August 2023

|  | <u>2023</u>          | <u>2022</u>          |
|--|----------------------|----------------------|
| <b><u>Fixed Assets</u></b>                           |                      |                      |
| Fixtures and Fittings                                | 7,052                | 7,052                |
| Leasehold improvements                               | 1,450                | 1,450                |
| Computer Equipment                                   | 467                  | 384                  |
|  | <u>8,969</u>         | <u>8,886</u>         |
| <b><u>Current Assets</u></b>                         |                      |                      |
| Current Account                                      | 25,631               | 22,176               |
| Petty Cash   | 1,271                |                      |
| Deposit Account                                      | 40,260               | 40,055               |
| Debtors  | 1,682                | 3,414                |
|  | <u>68,844</u>        | <u>65,645</u>        |
| <b><u>Current Liabilities</u></b>                    |                      |                      |
| Creditors: Amounts falling due within one year       | 1,380                | 621                  |
| Other Creditors:                                     |                      |                      |
| PAYE and Pension Payable                             | 1,145                | 883                  |
|  | <u>2,525</u>         | <u>1,504</u>         |
| Total Assets less current liabilities and net assets | <u><u>75,288</u></u> | <u><u>73,027</u></u> |
| <b><u>Capital and reserves</u></b>                   |                      |                      |
| <b><u>Unrestricted Funds</u></b>                     |                      |                      |
| Balance Bought forward 1st September                 | 73,027               | 69,580               |
| net Surplus/loss for year                            | <u>2,261</u>         | <u>3,447</u>         |
| Balance carried forward 31st August                  | <u><u>75,288</u></u> | <u><u>73,027</u></u> |

## Barrow Pre-school Playgroup

### Notes to the Financial Statements

For the year ended 31st August 2023

#### 1 ACCOUNTING POLICIES

##### (a) Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared on the accruals basis, in accordance with applicable accounting standards, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), subject to any limitations due to lack of historical information.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

##### (a) Funds

The Pre-School's funds consist of unrestricted funds, which it may use at its discretion. There are no designated or restricted funds.

#### 2 INCOMING RESOURCES

Incoming resources are credited to the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

#### 3 EMPLOYEE EMOLUMENTS

|  | <b>2023</b> | <b>2022</b> |
|--|-------------|-------------|
| Average number of full time equivalent employees | 8           | 8           |
| Total employee emoluments:                       |             |             |
| Wages and salaries                               | 100,232     | 86,389      |
| Pensions   | 1,457       | 1,613       |
|  | 101,689     | 88,002      |

**Barrow Pre-School Playgroup**

**Notes to the Financial Statements**

**For the year ended 31st August 2023**

**4 TRUSTEES REMUNERATION**

There have been no payments of remuneration or expenses to any trustees during this or the previous year.

**5 ADMINISTRATIVE COSTS**

|                                     | £   | £   |
|-------------------------------------|-----|-----|
| Independent examiner's remuneration | 480 | 480 |

**6 CREDITORS: Amounts falling within one year**

|                 |              |              |
|-----------------|--------------|--------------|
| Accruals        | 480          | 480          |
| PAYE/NIC        | 908          | 646          |
| Pension         | 237          | 237          |
| Trade Creditors | 1,380        | 621          |
|                 | <b>3,005</b> | <b>1,984</b> |

## Barrow Pre-school Playgroup

### Detailed Income and Expenditure Account

For the year ended 31st August 2023

| <u>Income</u>  | <u>2023</u>           | <u>2022</u>           |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Grants   | 91,769                | 85,902                |
| Fees   | 32,491                | 21,733                |
| Meal & Snacks  | 3,634                 | 2,677                 |
| Uniform sales  | 802                   | 720                   |
| General Fundraising                                      | 2,712                 | 2,132                 |
| Barrow Rotary donation                                   |                       |                       |
| Barrow Parish Council                                    |                       |                       |
| Co - op Fundraising                                      | 0                     | 327                   |
| Lincs Lotto  | 0                     | 6                     |
| Sundry Income  | 498                   | 4                     |
| <b>Total Income</b>                                      | <b><u>131,906</u></b> | <b><u>113,502</u></b> |
| <b><u>Less expenses</u></b>                              |                       |                       |
| Supervision and staff wages                              | 100,232               | 86,389                |
| Staff pensions   | 1,457                 | 1,613                 |
| Uniforms - staff   | 186                   | 31                    |
| Uniforms - children                                      | 1,347                 | 1,914                 |
| Staff training   | 1,406                 | 1,699                 |
| Light & Heat   | 1,469                 | 1,133                 |
| Outings, Childrens entertainment & events                | 466                   | 415                   |
| Payslip administration & Bookkeeping                     | 1,229                 | 1,126                 |
| Equipment, toys and play costumes                        | 4,695                 | 4,485                 |
| Printing, postage, stationery, advertising and telephone | 2,344                 | 1,807                 |
| Refreshments - snacks                                    | 1,885                 | 2,265                 |
| Grant spending   | 3,637                 |                       |
| insurance ofsted   | 1,184                 | 1,336                 |
| Repairs & Maintenance including cleaning & consumables   | 5,376                 | 5,061                 |
| Adjustments/Writeoffs                                    | 1,860                 |                       |
| Bank fees  | 89                    | 110                   |
| Sundries   | 303                   | 191                   |
| Accountancy  | 480                   | 480                   |
| <b>Total expenditure</b>                                 | <b><u>129,645</u></b> | <b><u>110,055</u></b> |
| <b>Netprofit / loss for the year</b>                     | <b><u>2,261</u></b>   | <b><u>3,447</u></b>   |

**BARROW PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1030789

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# Accounts

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**Barrow Pre-School Playgroup**

**Financial Statements**

**For the year ended**

**31st August 2022**

**Registered Charity Number: 1030789**

**Barrow Pre-School Playgroup**

**Financial Statements for the year ended 31st August 2022**

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## Barrow Pre-School Playgroup

### Trustee's Report

#### For the year ended 31st August 2022

The Committee of Trustees present their report and accounts for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### Reference and Administrative Details

The registered name of the Charity is Barrow Pre-school Playgroup, and its registered charity number is 1030789.

The charity may be contacted via:

The Hive, Ferry Road East, Barrow upon Humber  
DN19 7AZ

The Charity's bankers are:

Lloyds Bank, Lewisham ( 309089 )

The following currently serve on the Committee of Trustees:

Samuel Stephenson - Treasurer from September 2022

Victoria Furnues - Committee member since April 2022, Secretary from August 2022 ( Acting Chair from 1st July 2023)

Joanna Wash - Committee member from September 2022

Kirsty Lewis - Committee member from March 2022

Chloe Goodman - Committee member from March 2020

Emily Morrill - Committee member from September 2022

#### Objectives and Activities

Barrow Playgroup is established 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 by:

- a) offering appropriate play facilities and training courses, 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 aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

## Barrow Pre-school playgroup

### Trustee's Report

#### For the year ended 31st August 2022

#### Responsibilities

- a) to fix and collect the fees payable in respect of children attending groups run by the playgroup;
- b) to control the admission of children to the groups run by the playgroup and, if appropriate, require parents or guardians to withdraw them;
- c) as a member of the Pre-School Learning Alliance send an accredited representative to vote at local Branch and/or County meetings and to the national Annual General Meeting of the Pre-School Learning Alliance.
- d) to take such other action as may benefit the playgroup.

The Committee of Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

#### Achievements and Performance

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

#### Financial Review

During the period under review, income exceeded expenditure from all sources by £3,447. A full summary is shown on page 8.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

#### Structure, Governance and Management

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007, and 12th April 2019.

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2022 are shown above.

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

On behalf of the Committee of Trustees

Samuel Stephenson

7th July 2023

**Independent Examiners report****To the Trustees of Barrow Pre-School Playgroup**

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 4 to 8.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the 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 you as 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 examinees 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Rebecca Beaton MAAT  
Rebecca Beaton Accountancy Services Ltd

Waters Edge Business Centre, Maltkiin Lane, Barton upon Humber, DN18 5JR

**Barrow Pre-school Playgroup****Statement of Financial Activities****For the year ended 31st August 2022**

|  | <b>Unrestricted<br/>Funds<br/>2022<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> |
|--|--|--|
| <b><u>Incoming Resources</u></b>               |  |  |
| Incoming resources from generated funds:       |  |  |
| Local Authority grants                         | 85,902                                       | 98,048                                       |
| Other Grants                                   |  |  |
| <b>Total Grant Income</b>                      | <u>85,902</u>                                | <u>98,048</u>                                |
| Incoming resources from Charitable Activities: |  |  |
| Fees   | 21,732                                       | 15,514                                       |
| Activities for generating funds:               |  |  |
| Sundry Income                                  | 5,866  | 8,010  |
| <b>Total incoming resources</b>                | <u>113,500</u>                               | <u>121,572</u>                               |
| <b>Resources Expended</b>                      |  |  |
| Charitable activities                          | 109,575                                      | 113,331                                      |
| Administrative costs                           | 480  | 480  |
| <b>Total Resources Expended</b>                | <u>110,055</u>                               | <u>113,811</u>                               |
| <b>Net incoming resources</b>                  | 3,445  | 7,761  |
| Fund Balances brought forward                  | 69,578                                       | 61,817                                       |
| <b>Fund balances carried forward</b>           | <u>73,023</u>                                | <u>69,578</u>                                |

## Barrow Pre-school Playgroup

### Balance Sheet as at 31st August 2022

|  | <u>2022</u>          | <u>2021</u>          |
|--|----------------------|----------------------|
| <b><u>Fixed Assets</u></b>                           |                      |                      |
| Fixtures and Fittings                                | 7,052                | 7,354                |
| Leasehold improvements                               | 1,450                | 1,450                |
| Computer Equipment                                   | 384                  | 384                  |
|  | <u>8,886</u>         | <u>9,188</u>         |
| <b><u>Current Assets</u></b>                         |                      |                      |
| Current Account                                      | 22,176               | 20,439               |
| Deposit Account                                      | 40,055               | 40,051               |
| Debtors  | 3,414                | 2,129                |
|  | <u>65,645</u>        | <u>62,619</u>        |
| <b><u>Current Liabilities</u></b>                    |                      |                      |
| Creditors: Amounts falling due within one year       | 621                  | 2,229                |
| Other Creditors:                                     |                      |                      |
| PAYE and Pension Payable                             | 883                  |                      |
|  | <u>1,504</u>         | <u>2,229</u>         |
| Total Assets less current liabilities and net assets | <u><u>73,027</u></u> | <u><u>69,578</u></u> |
| <b><u>Capital and reserves</u></b>                   |                      |                      |
| <b><u>Unrestricted Funds</u></b>                     |                      |                      |
| Balance Bought forward 1st September                 | 69,580               | 61,817               |
| net Surplus/loss for year                            | <u>3,447</u>         | <u>7,761</u>         |
| Balance carried forward 31st August                  | <u><u>73,027</u></u> | <u><u>69,578</u></u> |

## Barrow Pre-school Playgroup

### Notes to the Financial Statements

For the year ended 31st August 2022

#### 1 ACCOUNTING POLICIES

##### (a) Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared on the accruals basis, in accordance with applicable accounting standards, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), subject to any limitations due to lack of historical information.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

##### (a) Funds

The Pre-School's funds consist of unrestricted funds, which it may use at its discretion. There are no designated or restricted funds.

#### 2 INCOMING RESOURCES

Incoming resources are credited to the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

#### 3 EMPLOYEE EMOLUMENTS

|  | 2022   | 2021   |
|--|--------|--------|
| Average number of full time equivalent employees | 8      | 8      |
| Total employee emoluments:                       |        |        |
| Wages and salaries                               | 86,389 | 89,362 |
| Pensions   | 1,613  | 2,893  |
|  | 88,002 | 92255  |

**Barrow Pre-School Playgroup****Notes to the Financial Statements****For the year ended 31st August 2022****4 TRUSTEES REMUNERATION**

There have been no payments of remuneration or expenses to any trustees during this or the previous year.

**5 ADMINISTRATIVE COSTS**

|                                     | £   | £   |
|-------------------------------------|-----|-----|
| Independent examiner's remuneration | 480 | 480 |

**6 CREDITORS: Amounts falling within one year**

|                 |              |              |
|-----------------|--------------|--------------|
| Accruals        |              | 480          |
| PAYE/NIC        | 646          | 795          |
| Pension         | 237          | 204          |
| Trade Creditors | 621          | 750          |
|                 | <b>1,504</b> | <b>2,229</b> |

## Barrow Pre-school Playgroup

### Detailed Income and Expenditure Account

For the year ended 31st August 2022

| <u>Income</u>  | <u>2022</u>           | <u>2021</u>           |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Grants   | 85,902                | 98,048                |
| Fees   | 21,733                | 15,514                |
| Meal & Snacks  | 2,677                 | 2,317                 |
| Uniform sales  | 720                   | 760                   |
| General Fundraising                                      | 2,132                 | 1,878                 |
| Barrow Rotary donation                                   |                       | 900                   |
| Barrow Parish Council                                    |                       | 485                   |
| Co - op Fundraising                                      | 327                   | 1,303                 |
| Lincs Lotto  | 6                     | 60                    |
| Sundry Income  | 4                     | 307                   |
| <b>Total Income</b>                                      | <b><u>113,502</u></b> | <b><u>121,572</u></b> |
| <u>Less expenses</u>                                     |                       |                       |
| Supervision and staff wages                              | 86,389                | 89,362                |
| Staff pensions   | 1,613                 | 2,893                 |
| Uniforms - staff   | 31                    | 25                    |
| Uniforms - children                                      | 1,914                 | 467                   |
| Staff training   | 1,699                 | 2,158                 |
| Light & Heat   | 1,133                 | 768                   |
| Outings  | 415                   | 205                   |
| Payslip administration & Bookkeeping                     | 1,126                 | 1,198                 |
| Equipment, toys and play costumes                        | 4,485                 | 4,722                 |
| Printing, postage, stationery, advertising and telephone | 1,807                 | 2,362                 |
| Refreshments - snacks                                    | 2,265                 | 2,373                 |
| School meals   |                       | 207                   |
| insurance ofsted   | 1,336                 | 1,768                 |
| Caretaker/Gardening                                      |                       | 493                   |
| Repairs & Maintenance including cleaning                 | 5,061                 | 3,184                 |
| Legal fees   |                       | 25                    |
| Bank fees  | 110                   |                       |
| Sundries   | 191                   | 1,121                 |
| Accountancy  | 480                   | 480                   |
| <b>Total expenditure</b>                                 | <b><u>110,055</u></b> | <b><u>113,811</u></b> |
| <b>Netprofit / loss for the year</b>                     | <b><u>3,447</u></b>   | <b><u>7,761</u></b>   |

**BARROW PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1030789

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# Accounts

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**Barrow Pre-School Playgroup**

**Financial Statements**

**For the year ended**

**31st August 2021**

**Registered Charity Number: 1030789**

**Barrow Pre-School Playgroup**

**Financial Statements for the year ended 31st August 2021**

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## Barrow Pre-School Playgroup

### Trustee's Report

#### For the year ended 31st August 2021

The Committee of Trustees present their report and accounts for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### Reference and Administrative Details

The registered name of the Charity is Barrow Pre-school Playgroup, and its registered charity number is 1030789.

The charity may be contacted via:

The Hive, Ferry Road East, Barrow upon Humber  
DN19 7AZ

The Charity's bankers are:

Lloyds Bank, Market Place , Barton upon Humber

The following currently serve on the Committee of Trustees:

Sarah Turner - Chair until Dec 2020. Secretary from December 2020

Susie Power - Vice Chair until Dec 2020

Vicki Kendall-Hodson - Vice Chair from February 2021

Harriet Sloane - Treasurer until Dec 2020

Rachael Huntley - Secretary until Dec 2020. Treasurer from Dec 2020

Sophie Mills - Chair from Dec 2020

Chloe Goodman - Committee member

Gina Masuku - Committee member from May 21

### Objectives and Activities

Barrow Playgroup is established 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 by:

- a) offering appropriate play facilities and training courses, 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 aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

## Barrow Upon Humber Pre School

### Trustee's Report

#### For the year ended 31st August 2021

#### Responsibilities

- a) to fix and collect the fees payable in respect of children attending groups run by the playgroup;
- b) to control the admission of children to the groups run by the playgroup and, if appropriate, require parents or guardians to withdraw them;
- c) as a member of the Pre-School Learning Alliance send an accredited representative to vote at local Branch and/or County meetings and to the national Annual General Meeting of the Pre-School Learning Alliance.
- d) to take such other action as may benefit the playgroup.

The Committee of Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

#### Achievements and Performance

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

#### Financial Review

During the period under review, income exceeded expenditure from all sources by £7,761. A full summary is shown on page 8.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

#### Structure, Governance and Management

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007.

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2021 are as shown above.

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

On behalf of the Committee of Trustees

Rachael Huntley

8th February 2022

**Independent Examiners report**  
**To the Trustees of Barrow Pre-School Playgroup**

I report on the accounts of the charity for the year ended 31 August 2021 which are set out on pages 4 to 8.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the 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 you as 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 examinees 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Rebecca Beaton MAAT  
 Rebecca Beaton Accountancy Services Ltd

Waters Edge Business Centre, Maltkiln Lane, Barton upon Humber, DN18 5JR

**Barrow Pre-school Playgroup****Statement of Financial Activities****For the year ended 31st August 2021**

|  | <b>Unrestricted<br/>Funds<br/>2021<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2020<br/>£</b> |
|--|--|--|
| <b><u>Incoming Resources</u></b>               |  |  |
| Incoming resources from generated funds:       |  |  |
| Local Authority grants                         | 98,048                                       | 60,040                                       |
| Other Grants                                   |  |  |
| <b>Total Grant Income</b>                      | <b><u>98,048</u></b>                         | <b><u>60,040</u></b>                         |
| Incoming resources from Charitable Activities: |  |  |
| Fees   | 15,514                                       | 14,304                                       |
| Activities for generating funds:               |  |  |
| Sundry Income                                  | 8,010  | 9,832  |
| <b>Total incoming resources</b>                | <b><u>121,572</u></b>                        | <b><u>84,176</u></b>                         |
| <b>Resources Expended</b>                      |  |  |
| Charitable activities                          | 113,331                                      | 114,564                                      |
| Administrative costs                           | 480  | 480  |
| <b>Total Resources Expended</b>                | <b><u>113,811</u></b>                        | <b><u>115,044</u></b>                        |
| <b>Net incoming resources</b>                  | <b>7,761</b>                                 | <b>-30,868</b>                               |
| Fund Balances brought forward                  | 61,817                                       | 92,685                                       |
| <b>Fund balances carried forward</b>           | <b><u>69,578</u></b>                         | <b><u>61,817</u></b>                         |

## Barrow Pre-school Playgroup

### Balance Sheet as at 31st August 2021

|  | <u>2021</u>   | <u>2020</u>    |
|--|---------------|----------------|
| <b><u>Fixed Assets</u></b>                           |               |                |
| Fixtures and Fittings                                | 7354          | 7,354          |
| Leasehold improvements                               | 1450          |                |
| Computer Equipment                                   | 384           | 384            |
|  | <u>9,188</u>  | <u>7,738</u>   |
| <b><u>Current Assets</u></b>                         |               |                |
| Current Account                                      | 20439         | 15988          |
| Deposit Account                                      | 40051         | 37672          |
| Debtors  | 2129          | 1089           |
|  | <u>62,619</u> | <u>54,749</u>  |
| <b><u>Current Liabilities</u></b>                    |               |                |
| Creditors: Amounts falling due within one year       | 2229.05       | 670            |
|  | <u>2,229</u>  | <u>670</u>     |
| Total Assets less current liabilities and net assets | <u>69,578</u> | <u>61,817</u>  |
| <b><u>Capital and reserves</u></b>                   |               |                |
| <b><u>Unrestricted Funds</u></b>                     |               |                |
| Balance Bought forward 1st September                 | 61,817        | 92,685         |
| net Surplus/loss for year                            | <u>7,761</u>  | <u>-30,868</u> |
| Balance carried forward 31st August                  | <u>69,579</u> | <u>61,817</u>  |

**Barrow Pre-school Playgroup****Notes to the Financial Statements****For the year ended 31st August 2021****1 ACCOUNTING POLICIES****(a) Basis of Accounting**

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared on the accruals basis, in accordance with applicable accounting standards, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), subject to any limitations due to lack of historical information.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**(a) Funds**

The Pre-School's funds consist of unrestricted funds, which it may use at its discretion. There are no designated or restricted funds.

**2 INCOMING RESOURCES**

Incoming resources are credited to the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

**3 EMPLOYEE EMOLUMENTS**

|  | 2021   | 2020   |
|--|--------|--------|
| Average number of full time equivalent employees | 8      | 8      |
| <b>Total employee emoluments:</b>                |        |        |
| Wages and salaries                               | 89,362 | 83,823 |
| Pensions   | 2,893  | 2,533  |
|  | 92,255 | 86,356 |

**Barrow Pre-School Playgroup****Notes to the Financial Statements****For the year ended 31st August 2021****4 TRUSTEES REMUNERATION**

There have been no payments of remuneration or expenses to any trustees during this or the previous year.

**5 ADMINISTRATIVE COSTS**

|                                     |     |     |
|-------------------------------------|-----|-----|
|                                     | £   | £   |
| Independent examiner's remuneration | 480 | 480 |

**6 CREDITORS: Amounts falling withing one year**

|                 |              |              |
|-----------------|--------------|--------------|
| Accruals        | 480          | 670          |
| PAYE/NIC        | 795          | 0            |
| Pension         | 204          | 240          |
| Trade Creditors | 750          |              |
|                 | <b>2,229</b> | <b>1,390</b> |

**7 ACCRUED INCOME & PAYMENT TIMINGS**

Income in the year to 31st August 2021 is higher as it includes local authority income for the Autumn term for the forthcoming year that was received in late August.

## Barrow Pre-school Playgroup

### Detailed Income and Expenditure Account

For the year ended 31st August 2021

| <u>Income</u>  | <u>2021</u><br>£      | <u>2020</u><br>£      |
|--|-----------------------|-----------------------|
| Grants   | 98,048                | 60,040                |
| Fees   | 15,514                | 14,304                |
| Meal & Snacks  | 2,317                 | 6,251                 |
| Uniform sales  | 760                   | 724                   |
| General Fundraising                                      | 1,878                 | 1,522                 |
| Barrow Rotary donation                                   | 900                   |                       |
| Barrow Parish Council                                    | 485                   |                       |
| Co - op Fundraising                                      | 1,303                 |                       |
| Lincs Lotto  | 60                    | 944                   |
| Sundry Income  | 307                   | 391                   |
| <b>Total Income</b>                                      | <b><u>121,572</u></b> | <b><u>84,176</u></b>  |
| <u>Less expenses</u>                                     |                       |                       |
| Supervision and staff wages                              | 89,362                | 83,823                |
| Staff pensions   | 2,893                 | 2,533                 |
| Uniforms - staff   | 25                    |                       |
| Uniforms - children                                      | 467                   |                       |
| Staff training   | 2,158                 | 856                   |
| Light & Heat   | 768                   | 1,189                 |
| Outings  | 205                   | 162                   |
| Payslip administration & Bookkeeping                     | 1,198                 | 734                   |
| Equipment, toys and play costumes                        | 4,722                 | 10,122                |
| Printing, postage, stationery, advertising and telephone | 2,362                 | 1,287                 |
| Refreshments - snacks                                    | 2,373                 | 1,163                 |
| School meals   | 207                   | 3,755                 |
| insurance ofsted   | 1,768                 | 850                   |
| Caretaker/Gardening                                      | 493                   | 948                   |
| Repairs & Maintenane                                     | 3,184                 | 5,819                 |
| Legal fees   | 25                    | 500                   |
| Sundries   | 1,121                 | 823                   |
| Accountancy  | 480                   | 480                   |
| <b>Total expenditure</b>                                 | <b><u>113,811</u></b> | <b><u>115,044</u></b> |
| <b>Netprofit / loss for the year</b>                     | <b><u>7,761</u></b>   | <b><u>-30,868</u></b> |

**BARROW PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1030789

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# Accounts

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Barrow Playgroup

Financial Statements

For the year ended

31st August 2020

Registered Charity Number: 1030789

**Barrow Playgroup**

**Financial Statements for the year ended 31st August 2020**

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## Barrow Playgroup

### Trustee's Report

#### For the year ended 31st August 2020

The Committee of Trustees present their report and accounts for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### Reference and Administrative Details

The registered name of the Charity is Barrow Pre-school Playgroup, and its registered charity number is 1030789.

The charity may be contacted via:

The Hive, Ferry Road East, Barrow upon Humber  
DN19 7AZ

The Charity's bankers are:

Lloyds Bank, Market Place , Barton upon Humber

The following currently serve on the Committee of Trustees:

Sarah Turner - Chair

Susie Power - Vice Chair

Harriet Sloane - Treasurer

Rachael Huntley - Secretary

Sophie Mills

Chloe Goodman

Emma Marrian (until December 2019)

#### Objectives and Activities

Barrow Playgroup is established 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 by:

- a) offering appropriate play facilities and training courses, 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 aim of the Pre-School Learning Alliance.

The policies adopted in the furtherance of these objectives by the playgroup are:

- a) to provide accommodation and equipment and engage staff;
- b) to raise money to pay for the playgroup's activities;
- c) to make such payments as shall be necessary;

## Barrow Playgroup

### Trustee's Report

#### For the year ended 31st August 2020

##### Responsibilities

- a) to fix and collect the fees payable in respect of children attending groups run by the playgroup;
- b) to control the admission of children to the groups run by the playgroup and, if appropriate, require parents or guardians to withdraw them;
- c) as a member of the Pre-School Learning Alliance send an accredited representative to vote at local Branch and/or County meetings and to the national Annual General Meeting of the Pre-School Learning Alliance.
- d) to take such other action as may benefit the playgroup.

The Committee of Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

##### Achievements and Performance

We are a thriving village Pre-School, creating a positive and safe learning environment for children from the age of 2 years. We are Ofsted registered and have strong links with John Harrison Primary School, also in the village. We are able to provide funded early years education for all 3 and 4 year olds and many 2 year olds are now also able to access this funding.

##### Financial Review

During the period under review, expenditure exceeded income from all sources by £30,868. A full summary is shown on page 8.

The Charity's assets are held entirely for the furtherance of its aims and objectives. There is no material difference between the market value of assets held and their Balance Sheet value.

The charity aims to hold sufficient reserves in order to achieve the policy objectives.

##### Structure, Governance and Management

The governing document is the Constitution adopted 1 November 1993, as amended on 3 January 2007.

The names of all Members of the Trustee Committee who have acted at any time during the year ended 31 August 2020 are as shown above.

The income and property of the charity shall be applied solely towards the promotion of its objects, as set out in the Constitution.

Committee members are elected and re-elected on an annual basis at the AGM. New Committee members may also be co-opted by the existing Committee.

On behalf of the Committee of Trustees

Rachael Huntley

25th March 2021

**Independent Examiners report**  
**To the Trustees of Barrow Playgroup**

I report on the accounts of the charity for the year ended 31 August 2020 which are set out on pages 4 to 8.

**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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with the 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 you as 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 examinees 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Rebecca Beaton MAAT  
 Rebecca Beaton Accountancy Services Ltd

Waters Edge Business Centre, Maltkiln Lane, Barton upon Humber, DN18 5JR

## Barrow Playgroup

### Statement of Financial Activities

For the year ended 31st August 2020

|  | Unrestricted<br>Funds<br>2020<br>£ | Unrestricted<br>Funds<br>2019<br>£ |
|--|------------------------------------|------------------------------------|
| <b><u>Incoming Resources</u></b>               |                                    |                                    |
| Incoming resources from generated funds:       |                                    |                                    |
| Local Authority grants                         | 60040                              | 78123                              |
| Other Grants                                   |                                    | 3992                               |
| Total Grant Income                             | <u>60040</u>                       | <u>82115</u>                       |
| Incoming resources from Charitable Activities: |                                    |                                    |
| Fees   | 14304                              | 14844                              |
| Activities for generating funds:               |                                    |                                    |
| Sundry Income                                  | 9,832                              | 27,100                             |
| <b>Total incoming resources</b>                | <u>84,176</u>                      | <u>124,059</u>                     |
| <b>Resources Expended</b>                      |                                    |                                    |
| Charitable activities                          | 114,564                            | 80,291                             |
| Administrative costs                           | 480                                | 480                                |
| <b>Total Resources Expended</b>                | <u>115,044</u>                     | <u>80,771</u>                      |
| <b>Net incoming resources</b>                  | -30,868                            | 43,288                             |
| Fund Balances brought forward                  | 92,685                             | 49,397                             |
| <b>Fund balances carried forward</b>           | <u>61,817</u>                      | <u>92,685</u>                      |

**Barrow Playgroup**

**Balance Sheet as at 31st August 2020**

|  | <u>2020</u>          | <u>2019</u>          |
|--|----------------------|----------------------|
| <b><u>Fixed Assets</u></b>                           |                      |                      |
| Fixtures and Fittings                                | 7,354                |                      |
| Computer Equipment                                   | 384                  |                      |
|  | <u>7,738</u>         |                      |
| <b><u>Current Assets</u></b>                         |                      |                      |
| Current Account                                      | 15988                | 55013                |
| Deposit Account                                      | 37672                | 37672                |
| Debtors  | 1089                 | -                    |
|  | <u>54,749</u>        | <u>92,685</u>        |
| <b><u>Current Liabilities</u></b>                    |                      |                      |
| Creditors: Amounts falling due within one year       | 670                  | <u>1,381</u>         |
|  | <u>670</u>           |                      |
| Total Assets less current liabilities and net assets | <u><u>61,817</u></u> | <u><u>91,304</u></u> |
| <b><u>Capital and reserves</u></b>                   |                      |                      |
| <b><u>Unrestricted Funds</u></b>                     |                      |                      |
| Balance Brought forward 1st September                | 92,685               | 49,397               |
| net Surplus/loss for year                            | <u>-30,868</u>       | <u>43,288</u>        |
| Balance carried forward 31st August                  | <u><u>61,817</u></u> | <u><u>92,685</u></u> |

## Notes to the Financial Statements

For the year ended 31st August 2020

1 ACCOUNTING POLICIES(a) Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The accounts have been prepared on the accruals basis, in accordance with applicable accounting standards, the Charities Act 2011 and 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), subject to any limitations due to lack of historical information.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

(a) Funds

The Pre-School's funds consist of unrestricted funds, which it may use at its discretion. There are no designated or restricted funds.

2 INCOMING RESOURCES

Incoming resources are credited to the Statement of Financial Activities when the charity is legally entitled to receive them and the amount can be quantified with reasonable accuracy.

3 EMPLOYEE EMOLUMENTS

|  | 2020   | 2019   |
|--|--------|--------|
| Average number of full time equivalent employees | 8      | 7      |
| Total employee emoluments:                       |        |        |
| Wages and salaries                               | 83,823 | 66,291 |
| Pensions   | 2,533  | 1,028  |
|  | 86,356 | 67,319 |

## Notes to the Financial Statements

For the year ended 31st August 2020

4 TRUSTEES REMUNERATION

There have been no payments of remuneration or expenses to any trustees during this or the previous year.

## 5 ADMINISTRATIVE COSTS

|                                     |     |   |     |   |
|-------------------------------------|-----|---|-----|---|
| Independent examiner's remuneration | 480 | £ | 480 | £ |
|-------------------------------------|-----|---|-----|---|

## 6 CREDITORS: Amounts falling within one year

|          |       |  |       |  |
|----------|-------|--|-------|--|
| Accruals |       |  |       |  |
| PAYE/NIC | 670   |  | 480   |  |
| Pension  |       |  | 0     |  |
|          | 1,150 |  | 240   |  |
|          |       |  | 1,143 |  |

## 7 ACCRUED INCOME &amp; PAYMENT TIMINGS

Income in the year to 31st August 2020 is lower than previous years as it does not include local authority income for the Autumn term that was received early September. Last year this income was received before the 31st August and was included within the accounts

**Barrow Playgroup****Detailed Income and Expenditure Account**

For the year ended 31st August 2020

| <b><u>Income</u></b>                                     | <b><u>2020</u></b>    | <b><u>2019</u></b>    |
|--|-----------------------|-----------------------|
|  | £                     | £                     |
| Grants   | 60,040                | 82,115                |
| Fees   | 14,304                | 14,844                |
| Meal & Snacks  | 6,251                 |                       |
| Uniform sales  | 724                   |                       |
| Fundraising  | 1,522                 |                       |
| Bank Interest  |                       |                       |
| Lincs Lotto & Co-op fund                                 | 944                   |                       |
| Sundry Income  | 391                   | 27,100                |
| <b>Total Income</b>                                      | <b><u>84,176</u></b>  | <b><u>124,059</u></b> |
| <b><u>Less expenses</u></b>                              |                       |                       |
| Supervision and staff wages                              | 83,823                | 66,291                |
| Staff pensions   | 2,533                 | 1,028                 |
| Uniforms   |                       | 1,220                 |
| Staff training   | 856                   | 514                   |
| Light & Heat   | 1,189                 |                       |
| Outings  | 162                   |                       |
| Payslip administration & Bookkeeping                     | 734                   | 209                   |
| Equipment, toys and play costumes                        | 10,122                | 6,677                 |
| Printing, postage, stationery, advertising and telephone | 1,287                 | 23                    |
| Refreshments - snacks                                    | 1,163                 | 955                   |
| School meals   | 3,755                 |                       |
| insurance ofsted   | 850                   | 838                   |
| Caretaker/Gardening                                      | 948                   | 943                   |
| Repairs & Maintenane                                     | 5,819                 |                       |
| Legal fees   | 500                   |                       |
| Sundries   | 823                   | 1,593                 |
| Accountancy  | 480                   | 480                   |
| <b>Total expenditure</b>                                 | <b><u>115,044</u></b> | <b><u>80,771</u></b>  |
| <b>Net loss for the year</b>                             | <b><u>-30,868</u></b> | <b><u>43,288</u></b>  |



# Rebecca Beaton

## ACCOUNTANCY SERVICES

*Supporting Small Businesses*

Signed By

**RACHAEL HUNTLEY**

|                    |  |
|--------------------|--|
| Date Signed        | Tue, 08 Jun 2021 18:09:47 +0100  |
| Name               | Rachael Huntley  |
| Email              | barrowpreschoolcommittee@hotmail.com   |
| Printed Name       | RACHAEL HUNTLEY  |
| IP Address         | 109.147.230.211  |
| Browser User Agent | Mozilla/5.0 (Windows NT 10.0; Win64; x64)<br>AppleWebKit/537.36 (KHTML, like Gecko)<br>Chrome/91.0.4472.77 Safari/537.36 Edg/91.0.864.41 |