

Registered Charity Number: 1034531

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2024

Queensgate Pre-School Playgroup Contents

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**Queensgate Pre-School Playgroup
Report of the Trustees
for the Year Ended 31 July 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Megan Wycks	Chairperson
Rachel Gillespie	Treasurer
Laura Shepherdson	Secretary
Louise Harley	General Member
Rebecca Colyer	General Member

Independent examiner

Yorkshire Accountancy Limited
123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory school age and are not restricted to specific social or economic groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

(a) Offering appropriate play, education and care facilities, family learning and extended hours group,

together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion means or ability;

(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

(c) Instigating and adhering to and furthering the aims and objects if the Pre-School Learning Alliance

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The academic year from September 2023 was an action packed year with several challenges along the way. With longer opening hours in the pre-school with Queensgate now offering 28 hours per week of childcare, coupled with the expansion in the government child care funding for 2 year olds, it meant that there were many more children on roll that in previous years. A trend also began to emerge, which has continued in to the current academic year of the younger children staying for a full day of pre-school almost from as soon as they start at Queensgate rather than the children adding in the full day sessions as they turn 3 or 4 years of age. The childcare funding expansion also coincided with the Covid baby boom children now being of pre-school age and it has been noticeable during the year the number of SEN referrals made in support of the children born over this period, than the pre-school would typically make over the course of a year. Queensgate became full on morning session spaces in the Spring Term and some children were placed on a waiting list to start the pre-school after the summer holiday in 2024 as we were not able to offer them a space until our older children moved up to school over the summer of 2024.

Although the local authority did increase the rate of funding paid to childcare providers in light of the childcare expansion, it has again remained difficult to balance the our biggest costs (wages) with the funding rates provided. Due to 2 year funding now being offered to working families, we are seeing increasing numbers of 2 year olds beginning pre-school in funded places and far fewer families being invoiced for the cost of the pre-school hours. This means that we receive less per hour from the government funded places than we would if we were to invoice families for the cost of the delivery of a session at pre-school directly.

It was necessary over the Easter holidays of 2024 to have some urgent roof repairs completed on the flat roof at one end of the pre-school due to a persistent leak that was dripping down into the pre-school and also affecting the lighting. The roofing contractor was able to build up the flat roof on section of the building where pooling occurred to create a pitch and installed a new gutter and run off system which has made the building water tight once again and safe for the children. This was an unforeseen large expense that we had not been expecting, however we had no other option but to make the repair.

As a result of the larger number of children present and the difficulties encountered with the roof, we did not run the Easter trail which had been popular over the past few years as staff were extremely stretched. Fundraising did take place at the summer sports morning by virtue of a squares competition for parents and funds raised here contributed towards the roofing repair. Sadly as did some funds which an Operation Lifestyle team raised for us over the summer of 2024, holding bake sales and other activities on our behalf raising over £500. It had been hoped and agreed by the committee that these funds would be used to replace the pre-school carpet which is well worn out however, it was necessary to divert the funding to the roof repair instead as it was much more pressing and in urgent need. We also held a fundraising raffle and tombola for the children at the Christmas Nativity and the ever popular Easter Trail did make a return for the next financial accounting year.

It remains a challenge to maintain the upkeep of the pre-school building given it's age and it will always be a challenge for the pre-school to remain viable given the fabric of the building, the ever increasing staffing costs and the lack of funding for Early Years Education received from the government, however Queensgate is well supported by its families and committee with a stable staff team and we hope to continue to be in operation for many years to come.

FINANCIAL REVIEW

Reserves policy

At 31 July 2024 the unrestricted reserves were £18,637. This is sufficient for the Charity's requirements and in accordance with the reserves policy which is to retain between 3-6 months of the resources expended.

ON BEHALF OF THE BOARD:



R Gillespie - Trustee

25 May 2025

31 May 2025

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2024 set out on pages four to nine.

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 required.

It is my responsibility to:

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

Basis of the independent examiners report

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 statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

Yorkshire Accountancy Limited
Accountants

123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

31 May 2025

Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2024

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		150	-	150	697
Activities for generating funds	2	821	-	821	558
Pre-school playgroup	3	71,138	-	71,138	40,140
Other incoming resources		283	-	283	38
		72,392		72,392	41,433
RESOURCES EXPENDED					
Pre-school playgroup	5	73,388	-	73,388	59,009
NET INCOMING/(OUTGOING)		(996)		(996)	(17,576)
Total funds brought forward		19,633		19,633	37,209
TOTAL FUNDS CARRIED FORWARD		18,637	-	18,637	19,633

Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
CURRENT ASSETS					
Debtors	9	63	-	63	19
Cash at bank		20,312	-	20,312	20,628
		<u>20,375</u>	<u>-</u>	<u>20,375</u>	<u>20,647</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(1,738)</u>	<u>-</u>	<u>(1,738)</u>	<u>(1,014)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,637	-	18,637	19,633
NET ASSETS		<u><u>18,637</u></u>	<u><u>-</u></u>	<u><u>18,637</u></u>	<u><u>19,633</u></u>
FUNDS	11				
Unrestricted funds				18,637	19,633
Restricted funds				-	-
				<u><u>18,637</u></u>	<u><u>19,633</u></u>

The financial statements were approved by the Board of Trustees on 31 May 2025
and were signed on its behalf by:

R Gillespie - Trustee



25 May 2025

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Proactive, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2	ACTIVITIES FOR GENERATING FUNDS	2024	2023
		£	£
	Fundraising events	821	558
		<hr/>	<hr/>
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2024	2023
		£	£
	Fees Received	71,138	40,140
		<hr/>	<hr/>
4	CHARITABLE ACTIVITIES COSTS	Direct Costs	2023
		(see note 5)	
		£	£
	Pre-school playgroup	73,388	59,009
		<hr/>	<hr/>

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2024 £	2023 £
	Staff costs	61,691	48,174
	Rates and water	2,342	1,572
	Insurance	835	801
	Postage and stationery	912	1,151
	Sundries	667	903
	Toys and equipment	650	1,083
	Food and consumables	927	911
	Trip expenses	116	389
	Repairs and renewals	3,983	3,072
	Accountancy	714	474
	Telephone	224	263
	Other expenses	327	216
	Depreciation	-	-
		<u>73,388</u>	<u>59,009</u>

6 TRUSTEES REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

7	STAFF COSTS	2024 £	2023 £
	Wages and salaries	60,608	47,867
	Staff training	-	-
	Employers pensions	822	307
		<u>61,430</u>	<u>48,174</u>

The average monthly number of employees during the year was:

	2024	2023
Pre-school staff	<u>6</u>	<u>7</u>

8	TANGIBLE FIXED ASSETS	Mobile classroom £	Improvements to mobile classroom £	Fixtures and fittings £	Totals £
	COST				
	At 1 August 2023 and 31 July 2024	<u>13,751</u>	<u>16,188</u>	<u>3,462</u>	<u>33,401</u>
	DEPRECIATION				
	At 1 August 2023	13,751	16,188	3,462	33,401
	Charge for year	-	-	-	-
		<u>13,751</u>	<u>16,188</u>	<u>3,462</u>	<u>33,401</u>
	NET BOOK VALUE				
	At 31 July 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Other debtors	<u>63</u>	<u>19</u>

10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2024	2023
		£	£
	Other creditors	380	233
	Other taxes and social security costs	638	277
	Accruals	<u>720</u>	<u>504</u>
		<u>1,738</u>	<u>1,014</u>

11	Movement in Funds	At 01.08.2023	Net movement in funds	At 31.07.2024
		£	£	£
	Unrestricted funds			
	General fund	19,633	(996)	18,637
	Restricted funds			
	Extension	-	-	-
	TOTAL FUNDS	<u>19,633</u>	<u>(1,984)</u>	<u>18,637</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	72,392	(73,388)	(996)
Restricted funds			
Extension	-	-	-
	<u>72,392</u>	<u>(73,388)</u>	<u>(996)</u>

Extension

This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.

Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	2024	2023
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	150	697
Grants	-	-
	150	697
Activities for generating funds		
Fundraising events	821	558
Incoming resources from charitable activities		
Fees received	71,138	40,140
Other incoming resources		
Sundry receipts	283	38
	72,392	41,433
Total incoming resources		
	72,392	41,433
RESOURCES EXPENDED		
Charitable activities		
Wages	60,608	47,867
Children's uniform	261	-
Employers pension	822	307
Rates and water	442	493
Light and heat	1,900	1,079
Insurance	835	801
Telephone	224	263
Postage and stationery	912	1,151
Sundries	91	545
Toys and equipment	650	1,083
Food and consumables	927	911
Trip expenses	116	389
Repairs and renewals	3,983	3,072
Accountancy	714	474
Cleaning	576	358
Other expenses	327	216
Depreciation	-	-
	73,388	59,009
Total resources expended	73,388	59,009
Net income/(expenditure)	(996)	(17,576)