

**Charity Registered number
1035280**

TOWER PLAYGROUP

REPORTS AND ACCOUNTS

PERIOD 1 SEPTEMBER 2023 TO 31 AUGUST 2024

TOWER PLAYGROUP
Charity registered number: 1035280
Report and accounts
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TOWER PLAYGROUP
Charity registered number: 1035280
LEGAL AND ADMINISTRATIVE INFORMATION

Chairperson

Darcie-Rose Tasker

Registered number

1035280

Trustee's

Darcie-Rose Tasker

John Tasker

Registered office

Thomas A Becket Church

Westerleigh Road

Pucklechurch

Bristol

BS16 9RB

Accountants

Smart Tax and Accounting Ltd

Rutland House

23-25 Friar Lane

Leicester

LE1 5QQ

Bankers

Santander

2 Triton Square

Regents Place

London

NW1 3AN

TOWER PLAYGROUP

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Trustee's Report

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

OBJECTIVES OF THE CHARITY

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.

FINANCIAL REVIEW

Principal funding sources applicable grants, local community groups and parents.

RESERVES POLICY

We currently have adequate reserves to ensure operational costs are covered for the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document is governed by a Trust Deed dated 18 October 1978 and registered with the Charity Commissioners under the charity number 1035280

TRUSTEE INDUCTION AND TRAINING

All new trustees receive a planned induction programme before taking up their place on the board. This includes an explanation of their roles and responsibilities, an introduction to other trustees, an overview of recent activities and an explanation of broad format and process.

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.

REVIEW OF THE FINANCIAL STATEMENTS

The trustees consider the results of the year to be satisfactory where they received donations and other income of £48361.47 during the period, the charity carried out its objectives successfully. On behalf of all trustees, we would like to thank all of our donors and volunteers who helped the Tower Playgroup to carry out the activities successfully over the period.

Approved by order of the board of trustees on 9 July 2025 and signed on its behalf by:

Darcie-Rose Tasker
Chairperson

TOWER PLAYGROUP

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis).

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the accounts comply with the applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TOWER PLAYGROUP

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Tower Playgroup for the period 1 September 2023 to 31 August 2024

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 5 to 7.

Respective Responsibilities of Trustees and Examiner

As the charity trustees you consider that an audit is not required for this year.

It is the charity trustees who are responsible to provide all financial information for the preparation of the accounts. You consider that the audit requirement of Section 144(2) of the Charities Act 2011 (The 2011 Act) does not apply, and that an independent examination is needed. It is my responsibility to examine the accounts under Section 145 of the 2011 Act and to state the basis of procedures, specified in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiner's 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 I do not express an audit opinion on the view given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

(1) Which gives us reasonable cause to believe that on 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SMART TAX AND ACCOUNTING LTD
23-25 FRIAR LANE
LEICESTER
LE1 5QQ
CONTACT: 0116 442 0233

Mr Muqtadir Syed
Smart Tax and Accounting Ltd
09 July 2025

I certify that this is a true copy of the original document.	
Signed:	<i>Muqtadir Syed</i>
Name of certifier:	MUQTADIR SYED
Qualifications:	FIAB
Date:	09/07/2025

TOWER PLAYGROUP

Charity registered number: 1035280

INCOME AND EXPENDITURE ACCOUNT**FOR THE PERIOD 1 September 2023 to 31 August 2024**

	2024	2023
	£	£
Income resources		
Fees	47,595	39,595
Donations	750	700
Bank interest	16	2
Total income resources	48,361	40,297
Resources expended		
Expenditure		
Materials/Equipment	2,247	1,164
Salary costs	24,443	23,508
Rent	4,380	4,849
Mobile phone	254	252
Insurance	678	648
Website	180	164
Other expenses	972	3,412
Parties/Trips	767	
Total resources expended	33,921	33,997
Net income (expenditure) for the period	14,440	6,300
Funds balance as at 31 August 2023	20,168	13,868
Funds balance as at 31 August 2024	34,608	20,168

TOWER PLAYGROUP
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Balance Sheet
As at 31 August 2024

	2,024 £	2,023 £
Current assets		
Debtors		5,964
Cash at bank and in hand	<u>34,608</u>	<u>14,204</u>
	34,608	20,168
Net current assets	<u>34,608</u>	<u>20,168</u>
Total assets/(liabilities)	<u><u>34,608</u></u>	<u><u>20,168</u></u>
Income funds		
Unrestricted funds brought forward	20,168	13,868
Income over expenditure surplus	<u>14,440</u>	<u>6,300</u>
	34,608	20,168
	<u><u>34,608</u></u>	<u><u>20,168</u></u>

Darcie-Rose Tasker
Chairperson

Approved by order of the board of trustees on 9 July 2025 and signed on its behalf.

TOWER PLAYGROUP**Charity registered number: 1035280****Notes to the accounts****For the period 1 September 2023 to 31 August 2024****1. ACCOUNTING POLICIES:****1.1 BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

1.2 INCOMING RESOURCES

Donations, grants and offerings are raised from the general public and other charities recognised in the Statement of Financial Activities when they become receivable.

1.3 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.4 RESOURCES EXPENDED

Resources expended are recognised in the period in which they are incurred.

2. TRUSTEE'S REMUNERATION AND RELATED PARTY TRANSACTIONS:

No trustee received any remuneration or expenses during the year (2023 none)

There were no related party transactions in the year (2023 : £NIL)

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Detailed income and expenditure statement

For the period 1 September 2023 to 31 August 2024

Income	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	TOTAL
Nursery Education Grant	6,849.30		3,214.86	425.14	5,438.68	397.72	12,670.31			10,085.67		10,079.70	49,161.38
Parent Funded Fees	780.00	196.00	686.00	294.00		572.25	640.00		74.50	18.00	576.00		3,836.75
Donations	250.00					500.00							750.00
Snack Fees	10.50	425.14	6.25		5.50	13.00	6.00	15.50	8.75	19.75	50.50		560.89
Bank Interest				16.45									16.45
Total receipts	7,889.80	621.14	3,907.11	735.59	5,444.18	1,482.97	13,316.31	15.50	83.25	10,123.42	626.50	10,079.70	54,325.47
Expenditure													
Liability Insurance										678.90			678.90
Office Supplies									89.99		479.99		569.98
Playing Materials	187.61	77.93		565.03		50.54	134.09	240.82	54.60	143.21	198.37	23.92	1,676.12
Instant Ink	9.99	9.99	9.99	9.99	9.99	9.99	11.99	11.99	11.99	11.99	11.99	11.99	131.88
Website									179.70				179.70
Mobile Phone Costs	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.58	21.58	21.58	21.58	254.32
Ofsted and Other Memberships			120.00			116.85		50.00					286.85
Pension Contributions	59.57	63.21	51.51	54.20	50.35	54.16		54.96	77.84	165.54	77.84	91.12	800.30
Payroll Services	36.75		73.5	36.75		72.25	77.25		35.50	71.00	35.50		438.50
Parties and Trips Expenses											622.00		622.00
Snacks			89.24	4.35			9.28		6.89		20.99	13.98	144.73
Fund Raising											115.00		115.00
Rent		504.00		936.00		546.00	420.00	840.00		1,134.00			4,380.00
Salaries	1,973.74	2,021.96	1,792.54	1,842.48		3,526.24	1,861.24	2,049.85	2,097.77		4,231.22	2,245.60	23,642.64
Total Expenditure	2,288.66	2,698.09	2,157.78	3,469.80	81.34	4,397.03	2,534.85	3,268.62	2,575.86	2,226.22	5,814.48	2,408.19	33,920.92
Income over Expenditure	5,601.14	(2,076.95)	1,749.33	(2,734.21)	5,362.84	(2,914.06)	10,781.46	(3,253.12)	(2,492.61)	7,897.20	(5,187.98)	7,671.51	20,404.55
Opening Bank Balance	14203.76	19,804.90	17,727.95	19,477.28	16,743.07	22,105.91	19,191.85	29,973.31	26,720.19	24,227.58	32,124.78	26,936.80	14203.76
Income over expenditure	5,601.14	(2,076.95)	1,749.33	(2,734.21)	5,362.84	(2,914.06)	10,781.46	(3,253.12)	(2,492.61)	7,897.20	(5,187.98)	7,671.51	20404.55
Closing Bank Balance	19,804.90	17,727.95	19,477.28	16,743.07	22,105.91	19,191.85	29,973.31	26,720.19	24,227.58	32,124.78	26,936.80	34,608.31	34608.31