

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2020**

**REGISTERED CHARITY NUMBER 1087653**



**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**FINANCIAL STATEMENTS**  
**31 AUGUST 2020**

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**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**CHARITY INFORMATION**

<b>TRUSTEES:</b>	Rev A Flindell Mrs M Tustain	
<b>COMMITTEE MEMBERS:</b>	Rev Flindell Mrs S Evans Mrs M Tustain Mrs J Pritchard Ms K Gifford Ms A Thomasson Mrs L Peskey Ms J Guest	(Chairperson) (Treasurer) (Trustee) (Secretary)      (appointed 16 October 2019)
<b>PRINCIPLE ADDRESS:</b>	25 Kinforde Chard Somerset TA20 1DT	
<b>MEETING ADDRESS:</b>	Chard Methodist Church Fore Street Chard Somerset TA20 1PT	
<b>REGISTERED CHARITY NUMBER:</b>	1087653	
<b>REPORTING ACCOUNTANTS:</b>	Lentells Chartered Accountants 17-18 Leach Road, Chard Business Park Chard, Somerset, TA20 1FA	
<b>BANKERS:</b>	Lloyds Bank plc Fore Street Chard Somerset, TA20 1PS	

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

The Trustees present their annual report for the year ended 31 August 2020.

The annual accounts comply with all statutory requirements, the charity's constitution and the Statement of Recommended Practice 2000 - Accounting and Reporting by Charities (SORP 2000).

**CHARITY STATUS**

Playdays Pre-school meeting in the Methodist Church Hall has its own constitution which was adopted on the 31 January 2001 and amended on 1 May 2001 and 27 February 2013. It was formally known as Chard Methodist Pre-school until 27 February 2013 when it changed its name. It is a registered charity number 1087653.

**TRUSTEES**

The Charity's Trustees during the year are set out on Page 1 together with other administrative details. Trustees are appointed in accordance with the charity's constitution by election every year at the annual general meeting. No remuneration has been paid to trustees.

**OBJECTS AND AIMS**

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. Further details can be found in the Constitution.

**STRATEGIES**

All planning is based on the Children's individual needs as laid down in the Early Years Foundation Stage prepared by the Department of Education and Employment. Each child has a personal profile that follows them through their Early Years Education.

Staff meet weekly to plan the programme. The choice of activities and deployment of staff is also based on the ages, needs and development levels of the children.

**RESERVES AND INVESTMENT POLICY**

The Trustees realise that the charity is fortunate to have healthy accumulated reserves of £26,222 (2019: £22,528). It is the Trustees view that given the uncertainty of the income stream from year to year which is dependant on children numbers, there is a requirement to hold sufficient reserves to continue the charity's work for the foreseeable future.

**RISK POLICY**

The trustees actively review, on a regular basis, the major risks, both financial and operational, which the charity potentially faces. The Trustees have established strong internal systems to mitigate any significant risks and these are also regularly reviewed.

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2020 CONTINUED**

**ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR**

The Pre-School is registered for a maximum of 24 children from 2 years of age. Sessions are offered 3 days 9am to 3pm.

We had our Christmas Party with party games being organised by the staff. The children then dressed up for the Nativity in the Church. This was very well attended by the children's families and extended families.

At the end of the summer term we celebrated those children moving on to Primary School by presenting them with a gift.

We use Tapestry and share between schools – an online assessment program for Early Years Foundation Stage.

**FINANCES**

The receipts and payments account shows a surplus on unrestricted funds of £4,506 (2019: £6,268)

**FUTURE PLANS**

To continue updating the staff training.

On behalf of the Board of Trustees

Reverend A.C. Hindell. Signed (Trustee) ANNA FLINDELL Print name

Date 15/11/2020.

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF**  
**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

I report to the trustees on my examination of the accounts of "Playdays Pre-school meeting in the Methodist Church hall" for the year ended 31 August 2020, which are set out on pages 6 to 9.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity's 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records.

I have no concerns and have come across no 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.

Signed  Date 14 December 2020

Principal:	Mr A G Spear
Principal's professional qualification:	FCCA
Firm:	Lentells Limited, Chartered Accountants 17-18 Leach Road, Chard Business Park Chard, Somerset, TA20 1FA
Firm's professional body:	ACCA

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

	<b><u>Unrestricted</u></b> <b><u>Funds</u></b>	<b><u>Restricted</u></b> <b><u>Funds</u></b> <b>(note 4)</b>	<b><u>Total</u></b> <b><u>2020</u></b>	<b><u>Total</u></b> <b><u>2019</u></b>
	£	£	£	£
<b><u>RECEIPTS</u></b>				
Donations, legacies and similar receipts	2,050	25	2,075	-
Operating activities to further the charity objects				
Fees	1,079	-	1,079	3,003
Nursery Education grant	37,613	-	37,613	40,516
	-			
Operating activities to generate funds				
Interest Received	21	-	21	20
<b>TOTAL RECEIPTS</b>	<b>40,763</b>	<b>25</b>	<b>40,788</b>	<b>43,539</b>
<b><u>PAYMENTS</u></b>				
<b>Charitable Activities</b>				
Wages (inc. employer's NI)	31,696	-	31,696	31,027
Miscellaneous consumables	1,054	25	1,079	919
Equipment, fixtures & fittings		-		801
<b>Support costs</b>				
Rent	1,750	-	1,750	2,660
Insurance	511	-	511	488
Subscriptions – PPA/OFSTED	204	-	204	252
Course fees	160	-	160	392
<b>Management and administration</b>				
Accountancy – Independent Examination	882	-	882	732
<b>TOTAL PAYMENTS</b>	<b>36,257</b>	<b>25</b>	<b>36,282</b>	<b>37,271</b>
<b><u>NET OF RECEIPTS / (PAYMENTS)</u></b>				
<b><u>FOR THE YEAR</u></b>	<b>4,506</b>	<b>-</b>	<b>4,506</b>	<b>6,268</b>
<b>CASH FUNDS LAST YEAR END</b>	<b>23,284</b>	<b>-</b>	<b>23,284</b>	<b>17,016</b>
<b>CASH FUNDS THIS YEAR END</b>	<b>27,790</b>	<b>-</b>	<b>27,790</b>	<b>23,284</b>



**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 AUGUST 2020**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u> (note 4)	<u>Total</u> <u>2020</u>	<u>Total</u> <u>2019</u>
	£	£	£	£
<b><u>CASH FUNDS</u></b>				
Deposit account	2,988	-	2,988	2,967
Bank Instant Access account	230	-	230	230
Bank Current account	24,435	-	24,435	20,086
Petty cash	137	-	137	1
	<u>27,790</u>	<u>-</u>	<u>27,790</u>	<u>23,284</u>

**LIABILITIES – Due within one year**

Independent examination fees	882	-	882	756
Rent	500	-	500	-
Ofsted	50	-	50	-
Porthouse Technical	136	-	136	-
	<u>1,568</u>	<u>-</u>	<u>1,568</u>	<u>756</u>

The accounts were approved by the Trustees on 21/10/2020 (date)

A.L. Flindell. (Trustee) Reverend ANNA FLINDELL Print name

M. P. Tustain (Trustee) MARGARET TUSTAIN Print name

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**1 ACCOUNTING POLICIES**

**Accountancy convention**

The accounts have been prepared on the receipts and payments basis and in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2000) and the Charities Act 2011.

**Equipment**

All equipment, including toys purchased, is written off in the receipts and payments account in the year of acquisition.

**Unrestricted Funds**

Funds raised for general purposes are included within unrestricted funds. These are funds, which can be used, at the discretion of the Trustees, in accordance with the charitable objects of the charity.

**Restricted Income Funds**

Those funds given for a specific purpose laid down by the donor are separated into restricted funds. Expenditure that meets the criteria is charged against the fund.

**2 TRUSTEES REMUNERATION AND EXPENSES**

No remuneration or expenses were paid to Trustees during the year.

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**3 STAFF SALARIES**

	<b><u>2020</u></b>	<b><u>2019</u></b>
	<b>£</b>	<b>£</b>
Gross emoluments of employees	31,696	32,740
Employer's National Insurance	-	-
Average number of employees in the year	5	5

There were no employees with emoluments above £60,000.

**4 SUMMARY OF MOVEMENTS ON RESTRICTED FUNDS**

Restricted funds consist of donations for a specific purpose. During the year a donation was made of £25 towards the mud kitchen which was spent during the year and there are no restricted funds carried forward.