

PLAYDAYS PRE-SCHOOL
MEETING IN THE METHODIST CHURCH HALL

UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022

REGISTERED CHARITY NUMBER 1087653



PLAYDAYS PRE-SCHOOL
MEETING IN THE METHODIST CHURCH HALL

FINANCIAL STATEMENTS
31 AUGUST 2022

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PLAYDAYS PRE-SCHOOL
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CHARITY INFORMATION

TRUSTEES: Rev A Flindell
Mrs M Tustain

COMMITTEE MEMBERS: Rev Flindell (Chairperson)
Mrs S Evans (Treasurer)
Mrs M Tustain (Trustee)
Mrs J Pritchard (Secretary) – resigned 3/11/2021
Ms K Gifford
Mrs L Minett Appointed 10/11/2021
Mrs K Weech Appointed 10/11/2021

PRINCIPLE ADDRESS: 25 Kinforde
Chard
Somerset
TA20 1DT

MEETING ADDRESS: Chard Methodist Church
Fore Street
Chard
Somerset
TA20 1PT

REGISTERED CHARITY NUMBER: 1087653

REPORTING ACCOUNTANTS: Lentells
Chartered Accountants
17-18 Leach Road, Chard Business Park
Chard, Somerset, TA20 1FA

BANKERS: Lloyds Bank plc
Fore Street
Chard
Somerset, TA20 1PS

PLAYDAYS PRE-SCHOOL
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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report for the year ended 31 August 2022.

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 £14,999 (2021: £25,111) after deduction of closing liabilities. 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 2022 CONTINUED

ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR

Following on from covid, this year the numbers of children have been low, this has had a knock on effect on our bank balance which is significantly lower than this time last year. In this respect both Christine and Bridget will be cutting down their hours initially in September. This we hope will be a temporary measure until the numbers of children pick up throughout the academic year. We have held a big drive to increase our intake this has resulted in a few new ones joining in September.

Karla has recently been studying for her Early Years Educator Qualification (EYE), this she is hoping to complete over the summer break.

Bridget, Karla and Jodie have all completed their first aid training update as required by the EYFS.

Unfortunately Jodie injured her ankle over the Christmas holidays. This resulted in a very bad break meaning she was unable to return to work until May. Both Christine and Bridget worked extra hours to cover Jodie's absence.

We were very excited to be invited to Chard Leisure Centre, having a tour of the centre and then a play in the soft play area.

FINANCES

The receipts and payments account shows a deficit on unrestricted funds of £10,178 (2021: deficit £1,731)

FUTURE PLANS

To continue updating the staff training.

On behalf of the Board of Trustees

Reverend ANNA LOUISE FINNELL Signed (Trustee) A-L Finnell Print name

Date 16/11/2022.

PLAYDAYS PRE-SCHOOL
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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 2022, 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 Robert Wegner Date 21 November 2021

Principal:	Mr R J Wegner
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 2022

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> (note 4) £	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
<u>RECEIPTS</u>				
Donations, legacies and similar receipts	-	-	-	-
Operating activities to further the charity objects				
Fees	3,029	-	3,029	686
Nursery Education grant	25,634	-	25,634	34,925
Operating activities to generate funds				
Interest Received	12	-	12	4
TOTAL RECEIPTS	28,675	-	28,675	35,615
<u>PAYMENTS</u>				
Charitable Activities				
Wages (inc. employer's NI)	31,546	-	31,546	31,489
Miscellaneous consumables	549	-	549	815
Equipment, fixtures & fittings				-
Support costs				
Rent	2,660	-	2,660	2,660
Insurance	668	-	668	582
Subscriptions – PPA/OFSTED	255	-	255	305
Course fees	2,335	-	2,335	415
Management and administration				
Accountancy – Independent Examination	840	-	840	1,080
TOTAL PAYMENTS	38,853	-	38,853	37,346
<u>NET OF RECEIPTS / (PAYMENTS)</u>				
<u>FOR THE YEAR</u>	(10,178)	-	(10,178)	(1,731)
 CASH FUNDS LAST YEAR END	 26,059	 -	 26,059	 27,790
 CASH FUNDS THIS YEAR END	 15,881	 -	 15,881	 26,059

PLAYDAYS PRE-SCHOOL
MEETING IN THE METHODIST CHURCH HALL
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 AUGUST 2022

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u> (note 4)	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
	£	£	£	£
<u>CASH FUNDS</u>				
Deposit account	12,360	-	12,360	22,657
Bank Instant Access account	230	-	230	230
Bank Current account	3,005	-	3,005	2,993
Petty cash	286	-	286	179
	<u>15,881</u>	<u>-</u>	<u>15,881</u>	<u>26,059</u>
 <u>LIABILITIES – Due within one year</u>				
Independent examination fees	882	-	882	948
	<u>882</u>	<u>-</u>	<u>882</u>	<u>948</u>

The accounts were approved by the Trustees on 16/11/2022 (date)

A. I. Hindell (Trustee) REVD ANNA LOUISE 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 2022

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
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

3 STAFF SALARIES

	<u>2022</u>	<u>2021</u>
	£	£
Gross emoluments of employees	31,546	31,489
Employer's National Insurance	-	-
Average number of employees in the year	4	4

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 and there were no such donations during the year and no restricted funds are carried forward.