

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

**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2023**

**REGISTERED CHARITY NUMBER 1087653**



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

**FINANCIAL STATEMENTS**  
**31 AUGUST 2023**

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

**CHARITY INFORMATION**

<b>TRUSTEES:</b>	Rev A Flindell	(Retired 31/07/2023)
	Mrs M Tustain	
	Mrs J Darch	(Appointed 1/8/2023)
<b>COMMITTEE MEMBERS:</b>	Rev Flindell	(Chairperson) – (Retired 31/07/2023)
	Mrs J Darch	(Appointed 15/12/2022)
		(Chairperson & Trustee) from 01/08/2023
	Mrs S Evans	(Treasurer)
	Mrs M Tustain	(Trustee)
	Miss S Hunter	(Appointed 09/05/2023)
	Ms K Gifford	(Retired 23/07/2022)
	Mrs L Minett	(Retired 23/07/2022)
	Mrs K Weech	
<b>PRINCIPLE ADDRESS:</b>	Mrs F Edgworth	(Appointed 27/04/2023)
	Chard Methodist Church	
	Fore Street	
	Chard	
	Somerset	
<b>MEETING ADDRESS:</b>	TA20 1PT	
	Chard Methodist Church	
	Fore Street	
	Chard	
	Somerset	
<b>REGISTERED CHARITY NUMBER:</b>	TA20 1PT	
	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 2023**

The Trustees present their annual report for the year ended 31 August 2023.

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 £17,145 (2022: £14,999) 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 2023 CONTINUED**

**ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR**

This year although numbers were initially low in September following a social media campaign we are now full, with 5 children moving onto primary school in September. Currently we have 14 children on the books for next September.

Bridget and Christine did reduce their hours during the autumn term, thus reducing the wages bill while numbers were low.

Karla completed her Early Years Educator Qualification (EYE) and is now fully qualified.

In April Christine handed in her letter of resignation as she has decided to retire at the end of the summer term after over 20 years as Playdays Supervisor. Jodie has been appointed as her replacement, taking over the reins in September.

We employed Sasha Sibley as an EYE play assistant, she started her employment with us on 17 April 2023.

Tesco kindly donated "party food" for our Leavers Lunch this year.

**FINANCES**

The receipts and payments account shows a surplus on unrestricted funds of £2,308 (2022: deficit £10,178)

**FUTURE PLANS**

To continue updating the staff training.

On behalf of the Board of Trustees



*Mrs J M Darch*  
Signed on 18/10/23 @ 14:19

Signed & dated (Trustee)

MRS J DARCH

**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 2023, 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 & dated



*Robert Wegner*  
Signed on 18/10/23 @ 14:24

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 2023**

	<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>2023</u></b>	<b><u>Total</u></b> <b><u>2022</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>RECEIPTS</u></b>				
Donations, legacies and similar receipts	10	-	10	-
Operating activities to further the charity objects				
Fees	2,389	-	2,389	3,029
Nursery Education grant	36,829	-	36,829	25,634
Operating activities to generate funds				
Interest Received	105	-	105	12
<b>TOTAL RECEIPTS</b>	<b>39,333</b>	<b>-</b>	<b>39,333</b>	<b>28,675</b>
<b><u>PAYMENTS</u></b>				
Charitable Activities				
Wages (inc. employer's NI)	31,546	-	31,546	31,546
Miscellaneous consumables	823	-	823	549
Support costs				
Rent	2,660	-	2,660	2,660
Insurance	735	-	735	668
Subscriptions – PPA/OFSTED	268	-	268	255
Course fees	105	-	105	2,335
Management and administration				
Accountancy – Independent Examination	888	-	888	840
<b>TOTAL PAYMENTS</b>	<b>37,025</b>	<b>-</b>	<b>37,025</b>	<b>38,853</b>
<b><u>NET OF RECEIPTS / (PAYMENTS)</u></b>				
<b><u>FOR THE YEAR</u></b>	<b>2,308</b>	<b>-</b>	<b>2,308</b>	<b>(10,178)</b>
CASH FUNDS LAST YEAR END	15,881	-	15,881	26,059
CASH FUNDS THIS YEAR END	18,189	-	18,189	15,881



**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 AUGUST 2023**

	<b><u>Unrestricted</u></b> <b><u>Funds</u></b>	<b><u>Restricted</u></b> <b><u>Funds</u></b> (note 4)	<b><u>Total</u></b> <b><u>2023</u></b>	<b><u>Total</u></b> <b><u>2022</u></b>
	£	£	£	£
<b><u>CASH FUNDS</u></b>				
Deposit account	14,827	-	14,827	12,360
Bank Instant Access account	231	-	231	230
Bank Current account	3,109	-	3,109	3,005
Petty cash	22	-	22	286
	<hr/>		<hr/>	<hr/>
	18,189	-	18,189	15,881
	<hr/>		<hr/>	<hr/>
<b><u>LIABILITIES – Due within one year</u></b>				
Independent examination fees	960	-	960	882
PAYE & NI Contributions	84	-	84	-
	<hr/>		<hr/>	<hr/>
	1,044	-	1,044	882
	<hr/>		<hr/>	<hr/>

The accounts were approved by the Trustees



*Mrs J M Darch*  
 Signed on 18/10/23 @ 14:19

Signed & dated (Trustee)

MRS J DARCH

**PLAYDAYS PRE-SCHOOL**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**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 2023**

**3 STAFF SALARIES**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Gross emoluments of employees	31,546	31,546
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.