

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

**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2024**

**REGISTERED CHARITY NUMBER 1087653**



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

**FINANCIAL STATEMENTS**  
**31 AUGUST 2024**

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

**CHARITY INFORMATION**

<b>TRUSTEES:</b>	Mrs M Tustain Mrs J Darch	
<b>COMMITTEE MEMBERS:</b>	Mrs J Darch Mrs S Evans Mrs M Tustain Miss S Hunter Mrs K Weech Ms S Cornell Mrs F Edgworth Rev D Easton	(Chairperson & Trustee) (Treasurer) (Trustee) (resigned 08/01/2024)  (Appointed 16/11/2023)
<b>PRINCIPLE ADDRESS:</b>	Chard Methodist Church Fore Street Chard Somerset TA20 1PT	
<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 2024**

The Trustees present their annual report for the year ended 31 August 2024.

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 £32,235 (2023: £17,145) 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 2024 CONTINUED**

**ACTIVITIES AND ACHIEVEMENTS DURING THE YEAR**

5 children went to school in September 2023 and started off year with 15 children.

The group was lucky enough to be awarded a Tesco community grant of £750 during the year to be spent mainly on outdoor equipment and a further pledge of £250 in the upcoming financial year.

Children decorated a window for Harvest. At Christmas the group had a Christmas party and preformed the nativity for parents.

Jodie has initiated many opportunities for parents/careers to join sessions for stay and play. Also, they do walks to local cafes, library shops and visit the park.

In June we had our Ofstead inspection, this was very well done by Karla who was there for the inspection as Jodie was on a two day safeguarding training and Ofstead would not allow a change of date. But due to organisation, planning and all paperwork in order this went very well and the group were awarded the rating good, which they were delighted with. The inspector had chatted to parents and children and was impressed with their feedback, and the way the group was run and the opportunities the children have. The full report can be read on the Ofstead website.

June 2024 6 children went to school and they all received a book. A celebration picnic was held in the garden with families.

Numbers are looking food for September with 16 children on the register, and more due to start when appropriate age.

**FINANCES**

The receipts and payments account shows a surplus on unrestricted funds of £15,055 (2023: £2,308).

**FUTURE PLANS**

As a group we are inviting parents to Stay and Play events once a term this enables us to build strong links with the families.

Continuing to improve our resources with our Tesco grant

In December we have our Nativity and a visit from Santa also plan a Christmas lunch for children.

**PLAYDAYS PRE-SCHOOL**  
**MEETING IN THE METHODIST CHURCH HALL**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2024 CONTINUED**

**FUTURE PLANS (CONTINUED)**

We also join in decorating the church for special occasions like Harvest, Easter and Christmas.

Playdays are also taking part in the Christmas tree festival In December at the Museum.

A Mother's Day Lunch is also planned.

Also visits from dental Hygienist, Police and other visitors.

On behalf of the Board of Trustees



*J M Darch*  
Signed on 10/11/24 @ 19:42

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 2024, which are set out on pages 7 to 10.

**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 11/11/24 @ 08:23

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 2024**

	<u>Unrestricted</u> <u>Funds</u>  £	<u>Restricted</u> <u>Funds</u> (note 4)  £	<u>Total</u> <u>2024</u>  £	<u>Total</u> <u>2023</u>  £
<b><u>RECEIPTS</u></b>				
Donations, legacies and similar receipts	-	750	750	10
Operating activities to further the charity objects				
Fees	1,300	-	1,300	2,389
Nursery Education grant	58,684	-	58,684	36,829
Operating activities to generate funds				
Interest Received	171	-	171	105
<b>TOTAL RECEIPTS</b>	<b>60,155</b>	<b>750</b>	<b>60,905</b>	<b>39,333</b>
<b><u>PAYMENTS</u></b>				
Charitable Activities				
Wages (inc. employer's NI)	38,647	-	38,647	31,546
Miscellaneous consumables	1,804	-	1,804	823
Play equipment	-	249	249	-
Support costs				
Rent	2,660	-	2,660	2,660
Insurance	758	-	758	735
Subscriptions – PPA/OFSTED	483	-	483	268
Course fees	200	-	200	105
Management and administration				
Accountancy – Independent Examination	1,050	-	1,050	888
<b>TOTAL PAYMENTS</b>	<b>45,602</b>	<b>249</b>	<b>45,851</b>	<b>37,025</b>
<b><u>NET OF RECEIPTS / (PAYMENTS)</u></b> <b><u>FOR THE YEAR</u></b>	<b>14,553</b>	<b>501</b>	<b>15,054</b>	<b>2,308</b>
CASH FUNDS LAST YEAR END	18,189	-	18,189	15,881
CASH FUNDS THIS YEAR END	32,742	501	33,243	18,189

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

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 AUGUST 2024**

	<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>2024</u></b>	<b><u>Total</u></b> <b><u>2023</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>CASH FUNDS</u></b>				
Deposit account	28,960	-	28,960	14,827
Bank Instant Access account	488	501	989	231
Bank Current account	3,272	-	3,272	3,109
Petty cash	22	-	22	22
	<hr/> 32,742	<hr/> 501	<hr/> 33,243	<hr/> 18,189
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>
 <b><u>LIABILITIES – Due within one year</u></b>				
Independent examination fees	1,008	-	1,008	960
PAYE & NI Contributions	-	-	-	84
	<hr/> 1,008	<hr/> -	<hr/> 1,008	<hr/> 1,044
	<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

The accounts were approved by the Trustees



*J M Darch*  
 Signed on 10/11/24 @ 19:42

Signed & dated (Trustee)

MRS J DARCH

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

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**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 2024**

**3 STAFF SALARIES**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Gross emoluments of employees (including employers pension contributions)	38,647	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**

During the year ending 31 August 2024 the charity received a restricted grant of £750 from Tesco to purchase play equipment for the pre-school. During the year £249 was spent on this equipment, leaving funds carried forward at 31 August 2024 of £501. There were no restricted funds in the previous year ending 31 August 2023.