

C Zielinski AIPFM
22 Queen Street
Newport-on-Tay
DD6 8EE

1st February 2025

Dear Management Committee,

I have pleasure attaching the playgroup's accounts for the year ended 31st March 2024.

I note that the 31st March 2023 annual return and accounts are still to be submitted to the Charity Commission and the 2024 will also be slightly late if submitted immediately.

May I suggest you try to complete 31st March 2025 accounts earlier, so they can be submitted on time, as the Charity Commission and funders will act if returns are consistently late.

I would also like to say the books and records are maintained to an excellent standard by Stacey.

Yours sincerely,

Chris Zielinski

ABERTOTS PLAYGROUP
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

Registered charity No. 1113739

Independent Examiner:

C Zielinski AIPFM
22 Queen Street
Newport-on-Tay
Fife
DD6 8EE

ABERTOTS PLAYGROUP
TRUSTEES AND ADVISORS
FOR THE YEAR ENDED 31st MARCH 2024

Chairperson:	Jeanie Harrison
Treasurer:	Rufina Ali
Secretary:	Christine Rollinson
Independent Examiner:	C Zielinski AIPFM
Bankers:	Lloyds TSB Bank PLC Harbour Island 24-27 Harbour Exchange Square E14 9GQ

STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE

As the charity's trustees, you are responsible for the preparation of financial statements for each financial year which gives a true and fair view of the charity's incoming resources and application of resources for the year then ended. In preparing those financial statements, you are required to:

- 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 material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. You are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Committee on: _____

Chair: _____

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF ABERTOTS PLAYGROUP
FOR THE YEAR ENDED 31st MARCH 2024

I report on the accounts of the charity for the year ended 31st March 2024, which are set out on pages 3 to 5.

Respective Responsibilities of Trustees and Examiners

The charity's trustees consider that an audit is not required for this year -under section 144(2) of the Charities Act 2011 (the Act)- and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission - under section 145(5)(b) of the Act, as amended- and
- To state whether 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 accounts.

Independent Examiner's Statement

During my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that in any material respect, the trustees have not met the requirements, to ensure that:
 - Proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

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ABERTOTS PLAYGROUP

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2024

	2024 (£)	2023 (£)
Opening balances 31st March (note 4)	<u>124,935</u>	<u>210,514</u>
<u>Add: Receipts</u>		
LBTH - 2,3,4 year funding	64,099	59,371
- SEN	8,492	
- Supplementary grant	3,589	
Fees	2,775	325
TOTAL RECEIPTS	<u>78,955</u>	<u>59,696</u>
<u>Less: Payments</u>		
Wages and National Insurance (note 3)	76,045	65,486
Secondment	16,755	15,777
Ofsted/DBS	384	50
Insurance	460	460
Telephone	565	628
Equipment and materials	4,151	8,774
Refreshments	1,309	1,098
Postage and stationery	80	9
Independent examination fee	575	550
Rent	3,000	4,740
Parties and outings	154	287
Cleaning	164	54
Education and training	-	700
Recruitment	300	-
Payroll fee	1,200	1,200
Building work (new centre)	-	45,438
Miscellaneous	-	24
TOTAL PAYMENTS	<u>105,142</u>	<u>145,275</u>
Closing balances 31st March (note 4)	<u>98,748</u>	<u>124,935</u>

ABERTOTS PLAYGROUP

STATEMENT OF ASSETS AND LIABILITIES

AT 31st MARCH 2024

	2024 (£)	2023 (£)
<u>MONETARY ASSETS</u>		
Cash at bank	98,219	124,534
Cash held by EYNTH	529	401
TOTAL CASH	<u>98,748</u>	<u>124,935</u>
<u>OTHER ASSETS</u>		
The charity owns numerous items of play equipment (note 2)	3,900	4,400
TOTAL ASSETS	<u>102,648</u>	<u>129,335</u>
<u>Less: LIABILITIES</u>		
Creditors (note 8)	575	575
TOTAL LIABILITIES	<u>575</u>	<u>575</u>
NET ASSETS	<u>102,073</u>	<u>128,760</u>
Represented by:		
Equipment funds (note/2)	3,900	4,400
Designated funds (note 5)	60,000	75,000
Unrestricted funds (note7)	38,173	49,360
	<u>102,073</u>	<u>128,760</u>

Approved by Committee: _____

Date: _____

7. Reserves

The Management Committee have set aside funds to cover for sickness, as well as a redundancy fund. The unrestricted funds are necessary to cover for fluctuations in income and to ensure adequate cash flow.

8. Creditors

	2024 (£)	2023 (£)
Independent Examination	575	575
	<u>575</u>	<u>575</u>

ABERTOTS PLAYGROUP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

1. Accounting Policies

The accounts are prepared under the historical cost convention, using the receipts and payments basis to comply with the Charities Act smaller charity regulations.

2. Fixed Assets

Equipment purchases have been charged to the Receipts and Payments account in the year of acquisition. A register of equipment is maintained, and an estimated value shown in the statement of Assets and Liabilities based on last year plus additions, less 25% depreciation.

3. Wages

Early Years Network Tower Hamlets administer playgroup salaries. The EYNTH records have been independently audited and I have accepted assurances as to the accuracy of the salaries and grant statement provided to me.

4. Cash Balances

	2024 (£)	2023 (£)
Cash at bank and hand	98,219	124,534
Cash held by EYNTH	529	401
	<u>98,748</u>	<u>124,935</u>

5. Designated Funds

	2024 (£)	2023 (£)
Sick pay and cover	20,000	35,000
Redundancy	35,000	35,000
Equipment	5,000	5,000
	<u>60,000</u>	<u>75,000</u>

6. Independent Examiner's Remuneration

Independent Examiner's remuneration included in accounts - £575 (£575 - 2023)

Thursday 21st November 2024

Abertots AGM

Present: Jeanie Harrison, Stacey Allen, Rujina Ali, Christine Rollinson, Stephanie Jones, Caitlin Warren, Salma Huda, Vicky Croakley.

Before the AGM began Jeanie Harrison introduced herself as the current chair of Abertots Play management committee and went around the room asking everyone to introduce themselves to the group. Once everyone had introduced themselves, Jeanie went on to explain the role the management committee plays in the running of Abertots play and that the first thing we need to do is nominate and vote on the committee roles which are the chair, treasurer and secretary. The manager of Abertots, Stacey Allen passed around information sheets about the different committee roles and everyone was given a few minutes to read over the information. Everyone was then given an opportunity to ask any questions regarding the roles and responsibilities of the committee.

The nominations for the roles of chair, secretary and treasurer commence:

- Christine Rollinson nominated Jeanie Harrison as chair, Stephanie Jones seconded it. **Jeanie Harrison is Chair of Abertots management committee.**
- Vicky Croakley nominated Rujina Ali as Treasurer; Caitlin Warren seconded it. **Rujina Ali is Treasurer of Abertots management committee.**
- Rujina Ali nominated Christine Rollinson as secretary, Salma Huda seconded it. **Christine Rollinson is secretary of Abertots management committee.**

Stacey Allen the manager of Abertots play presented her report

Staffing had been ok this year, we recruited for a deputy in May and recruited Marissa Connelly at the beginning of June the week after Whitsun bank holiday. Marissa is learning quickly and adapting well being back to working in a playgroup setting after spending many years in a school's early years department. Back in September we had a member of staff request to go and pray at 12.30pm as the times for Muslim members of staff have changed, it was explained that due to the nature of our job it is difficult to release staff during session times due to maintaining ratio's, however, if ratio's permitted her to be able to leave the staff we were happy for her to leave the session and pray as long as the time was made up at the end of the day.

The new space is working well, and the staff, children and families are enjoying working/playing in a lovely fresh well-maintained space. Poplar HARCA are still responding well to any issues we have with the building and the partnership with the gardening group after a few teething problems.

Children's numbers continue to be low since the move, we still believe this is because we are now not based on the Aberfeldy estate where we were well known in the community, but also the drop in birthrates nationally and children not being sent through via tower hamlets early learning service have also affected our numbers. When we are able to release staff, they are continuing to do outreach including visits to the children's and families' centre. We are continuing to see a high number of children with special educational needs; children are mainly being assessed for ASD.

The treasurer presented the accounts.

We continue to be ok financially and have continued to see a slight drop in funds due to the cost of everything increasing, from snack to resources and equipment, most food items have since 50-100% increase in cost (a box of cornflour was £0.90p three years ago, we are now paying £1.80p per box). Staffing is our biggest cost and will continue to be but hopefully the number of children attending will increase soon.

Jeanie the chair updates the AGM attendees on the possible merger of Abertots play with Poplar HARCA. She explained that there have been a few teething problems with Ofsted as the initial EY2 form was rejected due to the early years provisions manager for Poplar HARCA not being the nominated person with Ofsted. Poplar HARCA are now in the process of changing this, however, the process is not straight forward.

There was no other business, so the AGM was ended.