

**ALNE PRE-SCHOOL PLAY GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**Company Registration No. 08056940 (England and Wales)**

**Charity Registration No. 1147197**

# ALNE PRE-SCHOOL PLAY GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs Dawn Grainger Mrs Nicola Morris Mrs Hannah Corner Mr Chris Chapman Dr Laura Patel Miss Kirsty Roe
<b>Secretary</b>	Dr Laura Patel
<b>Charity number</b>	1147197
<b>Company number</b>	08056940
<b>Principal address</b>	Alne Pre-school Playgroup Alne Primary School Main Steet Alne YO61 1RT
<b>Registered office</b>	Alne Primary School Main Street Alne York YO61 1RT
<b>Independent examiner</b>	Hunter Gee Holroyd Club Chambers Museum Street York YO1 7DN
<b>Bankers</b>	HSBC Bank plc Market Place Easingwold York YO61 3AA

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# **ALNE PRE-SCHOOL PLAY GROUP**

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# **ALNE PRE-SCHOOL PLAY GROUP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

We care for and educate children from Alne and surrounding villages from 2 years old until they start primary school. Our aim is to encourage the development and education of these children through play in a safe, stimulating environment; developing their ability to co-operate and share; teaching them to treat others with kindness and respect; encouraging them to become independent learners, to make friends and have fun. We are open to all and welcome children with special learning needs or physical disabilities.

Alne Preschool is open Monday to Friday from 8.00 am – 6.00pm. As Outwood Academy does not offer an afterschool club, we have a breakfast club and after school club, both of which are open to children up to 11 years old.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

In response to the fluctuations in child attendance and staff costs caused by the COVID-19 pandemic and the academisation of the neighbouring Alne Primary School, we remain focused on reducing staff costs and increasing child enrolment while adhering to the ratios outlined in the Early Years Foundation Stage Statutory Framework. We believe that we provide high quality, affordable childcare and that children move onto primary school with strong foundations to build upon. We aim to be 'present' within the community and welcome feedback from parents and carers.

Although recruitment has been a challenge in the childcare sector recently, we did have a full, team of staff which minimized our need for supply staff as of the end of the financial year 31st August 2024. We are now recruiting once again and working hard to fill the vacant position. Our employees are encouraged to take CPD opportunities as they arise. They are also fully supported by our experienced preschool manager with both professional and when required, personal matters.

Preschool receive funding through a mixture of grants and money raised during events. This year we have had the outdoor flooring replaced to ensure the garden remains a safe, clean and dry, area for children to play. Funding has also gone towards replacing indoor resources, for example, books and toys which needed updating.

### **Financial review**

Incoming resources for the year were £163,607 (2023 £144,478) including fees received of £159,050 and fundraising income of £3,502.

### *Reserves policy*

#### **Reserves Policy:**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that would cover our operating costs for one school term. This is currently approximately £30,000. This target was achieved this year with general unrestricted funds being £104,958 at the year end.

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# **ALNE PRE-SCHOOL PLAY GROUP**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

We have initiated a new outdoor project in the side garden, which we will be working on over the coming months. At present, the floor has been re-done and we plan to add some planters for children to use for gardening activities. We also plan to upgrade the side gates by installing taller, durable metal gates to enhance security and functionality.

We are also planning to install a washing machine in the locker room, replace 2 of the locks around preschool and mount 2 door curtains.

There will also be ongoing upgrades of inside provisions such as toys, books, trays, tables and chairs etc. as and when necessary, along with IT equipment such as the printer which may need replacing in 2025.

As always, we will carefully monitor staff costs and child enrolment to maintain a strong and stable financial position. Where capacity allows, we will focus on welcoming new children to our preschool, as well as our breakfast and after school club.

We will continue to actively pursue grant opportunities and organize fundraising events to support and enhance the preschool.

### **Structure, governance and management**

The charity is a company limited by guarantee governed by its articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Dawn Grainger  
Mrs Nicola Morris  
Mrs Hannah Corner  
Mr Chris Chapman  
Dr Laura Patel  
Miss Kirsty Roe

### *Recruitment and appointment of trustees*

Trustees are appointed or reappointed annually at the Annual General Meeting held in May.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

### *Organisational structure*

Alne Pre-school Playgroup is managed by a voluntary committee of parents/carers and individuals who support the aims and objectives of the group. We have six members of staff comprising a Manager, one Deputy Manager and three Pre-school Playgroup Assistants. We are members of the Pre-school Learning Alliance and are registered with and regularly inspected by Ofsted. We follow the Early Years Foundation Stage (EYFS) which is the statutory framework that sets the standards that all Early Years providers must meet.

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**ALNE PRE-SCHOOL PLAY GROUP**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees' report was approved by the Board of Trustees.

K. Roe

Miss Kirsty Roe  
Trustee

Date: 10/2/2025

**ALNE PRE-SCHOOL PLAY GROUP**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF ALNE PRE-SCHOOL PLAY GROUP**

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I report to the trustees on my examination of the financial statements of Alne Pre-school Play Group (the charity) for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Hunter Gee Holroyd

Nigel Everard BA FCA  
Club Chambers  
Museum Street  
York  
YO1 7DN

Dated: 11/02/2025

# ALNE PRE-SCHOOL PLAY GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Charitable activities	2	159,050	-	159,050	142,694	-	142,694
Other trading activities	3	3,502	-	3,502	1,310	-	1,310
Investments	4	1,055	-	1,055	474	-	474
<b>Total income</b>		<u>163,607</u>	<u>-</u>	<u>163,607</u>	<u>144,478</u>	<u>-</u>	<u>144,478</u>
<b>Expenditure on:</b>							
Raising funds	5	-	-	-	20	-	20
Charitable activities	6	150,292	2,753	153,045	126,353	3,675	130,028
<b>Total expenditure</b>		<u>150,292</u>	<u>2,753</u>	<u>153,045</u>	<u>126,373</u>	<u>3,675</u>	<u>130,048</u>
<b>Net income/(expenditure)</b>		13,315	(2,753)	10,562	18,105	(3,675)	14,430
<b>Transfers between funds</b>							
		18	(18)	-	-	-	-
<b>Net movement in funds</b>	8	13,333	(2,771)	10,562	18,105	(3,675)	14,430
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2023		222,882	2,771	225,653	204,777	6,446	211,223
<b>Fund balances at 31 August 2024</b>		<u>236,215</u>	<u>-</u>	<u>236,215</u>	<u>222,882</u>	<u>2,771</u>	<u>225,653</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# ALNE PRE-SCHOOL PLAY GROUP

## BALANCE SHEET AS AT 31 AUGUST 2024

		2024	2023
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	12	131,257	134,670
<b>Current assets</b>			
Debtors	13	586	872
Cash at bank and in hand		120,127	94,170
		120,713	95,042
<b>Creditors: amounts falling due within one year</b>	14	(15,755)	(4,059)
<b>Net current assets</b>		104,958	90,983
<b>Total assets less current liabilities</b>		236,215	225,653
<b>The funds of the charity</b>			
Restricted income funds	15	-	2,771
Unrestricted funds	16	236,215	222,882
		236,215	225,653

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10/2/2025

*Kirsty Roe*  
Miss Kirsty Roe  
Trustee

Company registration number 08056940 (England and Wales)

# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services. Costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource and are all allocated directly to a particular activity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity including costs of the independent examination.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building	2% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease).

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
NYCC Fees received	159,050	142,694

# **ALNE PRE-SCHOOL PLAY GROUP**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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### **1 Accounting policies**

#### **Company information**

Alne Pre-school Play Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Alne Primary School, Main Street, Alne, York, YO61 1RT.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Fees received are accounted for on a receipts basis.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from fundraising events is included when a specific fund raising event has been held.

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# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 3 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	3,502	1,310

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,055	474

### 5 Raising funds

	Total 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	-	20
	-	20

# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 6 Expenditure on charitable activities

	Playgroup Activities 2024 £	Playgroup Activities 2023 £
<b>Direct costs</b>		
Staff costs	108,357	92,120
Depreciation and impairment	3,413	3,413
Equipment	5,120	9,303
Rent	-	291
PLA membership/insurance	2,170	880
Postage and stationery	131	309
Telephone	704	567
Refreshments	7,020	6,686
Ofsted	220	220
Licences	131	118
Electricity and water	3,218	2,937
Professional fees	1,335	3,291
Council tax	1,483	898
Sundry expenses	1,514	1,468
Repairs	10,163	798
Bad debts	505	-
	<u>145,484</u>	<u>123,299</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	7,561	6,729
	<u>153,045</u>	<u>130,028</u>
<b>Analysis by fund</b>		
Unrestricted funds	150,292	126,353
Restricted funds	2,753	3,675
	<u>153,045</u>	<u>130,028</u>

# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 7 Support costs

	Support costs £	Governance costs £	2024 £	2023 £	Basis of allocation
Accountancy	-	1,797	1,797	1,742	Governance
Bookkeeping and Sage costs	-	5,764	5,764	4,987	Governance
	-	7,561	7,561	6,729	
Analysed between:					
Charitable activities	-	7,561	7,561	6,729	

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,413	3,413

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year or were reimbursed any expenses.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Education and development	6	6

#### Employment costs

	2024 £	2023 £
Wages and salaries	99,487	87,904
Agency staff costs	8,870	4,216
	108,357	92,120

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 12 Tangible fixed assets

	Building £
<b>Cost</b>	
At 1 September 2023	170,647
At 31 August 2024	170,647
<b>Depreciation and impairment</b>	
At 1 September 2023	35,977
Depreciation charged in the year	3,413
At 31 August 2024	39,390
<b>Carrying amount</b>	
At 31 August 2024	131,257
At 31 August 2023	134,670

### 13 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	586	872

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	15,755	4,059

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023 £	Resources expended £	Transfers £	At 31 August 2024 £
Co-op grant funding	2,771	(2,753)	(18)	-



# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 15 Restricted funds

(Continued)

Previous year:	At 1 September 2022 £	Resources expended £	Transfers £	At 31 August 2023 £
Co-op grant funding	5,738	(2,967)	-	2,771
NYCC grant funding	708	(708)	-	-
	<u>6,446</u>	<u>3,675</u>	<u>-</u>	<u>2,771</u>

Co-op Grant to be used to purchase new outside play equipment, mud kitchen, raised planting for growing fruit and vegetables. New rain water collection butts will be installed.

NYCC Locality budget grant of £708 for the purpose of a water mill wall for water play.

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
Playgroup buildings fund	134,670	-	(3,413)	-	131,257
General funds	88,212	163,607	(146,879)	18	104,958
	<u>222,882</u>	<u>163,607</u>	<u>(150,292)</u>	<u>18</u>	<u>236,215</u>

  

Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
Playgroup buildings fund	138,083	-	(3,413)	-	134,670
General funds	66,694	144,478	(122,960)	-	88,212
	<u>204,777</u>	<u>144,478</u>	<u>126,373</u>	<u>-</u>	<u>222,882</u>

The designated building fund reflects the cost of the playgroup buildings less depreciation charged.

# ALNE PRE-SCHOOL PLAY GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

### 17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	131,257	-	131,257
Current assets/(liabilities)	104,958	-	104,958
	<u>236,215</u>	<u>-</u>	<u>236,215</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 August 2023:</b>			
Tangible assets	134,670	-	134,670
Current assets/(liabilities)	88,212	2,771	90,983
	<u>222,882</u>	<u>2,771</u>	<u>225,653</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).