

**HARTFIELD PLAYSCHOOL  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2023**

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**HARTFIELD PLAYSCHOOL****Registered Charity No. 1158901**

The Old Station  
Edenbridge Road  
Hartfield  
East Sussex  
TN7 4JG

**CHAIR**

Lisa Gibbs-Murray (Trustee)

**VICE CHAIR**

Debbie Arnett (Trustee)

**TRUSTEES**

Sarah Adams  
Nicholas Ridley-Wilson

**BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**INDEPENDENT EXAMINER**

Perrys Accountants Limited  
Churchdown Chambers  
Bordyke  
Tonbridge  
Kent TN9 1NR

## HARTFIELD PLAYSCHOOL

### TRUSTEES' REPORT

The Trustees present their Report and Financial Statements for the year ended 31 August 2023.

#### REFERENCE AND ADMINISTRATIVE INFORMATION

Details are shown on page 2.

#### 1. OBJECTIVES AND ACTIVITIES

The constitution states that the objects of the Charity are to provide a playschool for children in the Hartfield area under school age.

The Trustees administer the Charity in accordance with the objectives and the other provisions of the constitution.

#### 3. ACHIEVEMENTS AND PERFORMANCE

Details are shown in the Report of the Chair of the Trustees.

#### 4. FINANCIAL RESULTS

As shown on page 7.

#### 5. FINANCIAL REVIEW

The Trustees are satisfied with the state of affairs.

The reserves at the end of the year are £100,349 (2022 £95,541).

#### 6. RESERVES POLICY

For some years the Association had been endeavouring to build a Reserve Fund to secure its financial stability for the foreseeable future. Because the Association has always been funded by donations and grants, its activities could be seriously curtailed by a severe reduction in revenue.

#### 7. PLANS FOR THE FUTURE

The business manager will investigate and apply for relevant grants to supplement fundraising. We are looking to develop our Sensory area and Forest school further.

#### 8. STRATEGY

As above.

#### 9. RESEARCH

Not applicable.

#### 10. LEGACIES

Not applicable.

#### 11. CONSTITUTION, STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

Constitution which was last updated in 2014.

##### Appointment of Trustees.

The Trustees are the Chair and Vice Chair. In accordance with the constitution, the Chair and Vice Chair together with the business manager and early years manager ("the management team") have responsibility for the operation of the Charity. The business manager and early years manager are members of staff so are not elected.

**HARTFIELD PLAYSCHOOL****TRUSTEES' REPORT****12. PUBLIC BENEFIT**

A provision of Early Years Learning within the local community is a public benefit. The trustees complied with the guidance in this respect.

**13. PAYMENTS TO BENEFICIARIES**

Not applicable.

**14. STATEMENT OF THE TRUSTEES' RESPONSIBILITIES**

Charity Law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies are in accordance with applicable accounting standards;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The Trustees are responsible for keeping proper accounting records of the Charity, which enable them to ensure that the Financial Statements comply with the Charities Act 2011. 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.



**Lisa Gibbs-Murray**  
Lisa Gibbs-Murray - (HT26A) (Mar 30,  
2024 5:54pm)

**Dated:** 30 Mar 2024

**HARTFIELD PLAYSCHOOL**  
**REPORT OF THE CHAIR OF THE TRUSTEES**

As Chair of the Trustees, I set out the Report of the Trustees on the activities of the Charity for the year ended 31 August 2023.

**SUMMARY OF TRUSTEES ACTIVITIES**

The trustees have carried out their roles to comply with the Charities Act 2011, and to ensure the playschool operates in compliance with the Playschools Constitution and within the guidelines set out by the appropriate regulatory bodies. Hartfield Playschool has had a tough year after COVID with the financial and logistical knock on's. Children numbers were lower than normal but with increasing costs. There is also a national recruitment crisis within Early Years currently so wages are higher to retain staff. With a lack of parental input over the previous years we also had a lack of Fundraising. Every effort is being made to increase parental input and fundraising. Fees have been raised to cover shortfalls of costs.

**SUMMARY OF RESULTS**

During the year, the playschool had income of £119,324 (2022 £87,690) with expenditure of £114,517 (2022 £96,018), resulting in a surplus of £4,807 (2022 deficit £8,328) to the reserves.

As can be seen from the accounts, a proportion of the income generated was spent on maintenance and improvements to the building.

**DEVELOPMENTS AND FUTURE PLANS**

The Charity aims to continue annual fundraising to ensure an operational and maintenance reserve fund, and to provide funds for the provision of resources and experiences in provision of Early Years Learning .

**Lisa Gibbs-Murray**  
**Chair of the Trustees**



**Date:**

Lisa Gibbs-Murray - (H126A) (Mar 30,  
2024, 4:54pm)

**30 Mar 2024**

**HARTFIELD PLAYSCHOOL**  
**INDEPENDENT EXAMINER'S REPORT**

We report on the Financial Statements of Hartfield Playschool for the year ended 31 August 2023, which are set out on pages 7 to 10.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As Trustees you are responsible for the preparation of the Financial Statements. You consider that the audit requirement of section 43(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Society and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements, 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 we do not express an audit opinion on the view given by the Financial Statements.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with our examination, no matter has come to our attention:-

(1) which gives us reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare Financial Statements which accord with the accounting records and comply with the accounting requirements of the Act.

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

Stephen Hale FCA FCCA

Perrys Audit Limited  
Chartered Accountants  
Churchdown Chambers  
Bordyke  
Tonbridge  
Kent  
TN9 1NR

Date:

4/4/24

**HARTFIELD PLAYSCHOOL**  
**INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	2023 Total £	2022 Total £
<b>INCOMING RESOURCES</b>			
Donations	6	2,214	1,963
Charitable activities	6	117,110	85,727
<b>Total</b>		<u>119,324</u>	<u>87,690</u>
<b>Expenditure on:</b>			
Raising funds	7	320	182
Charitable Expenditure	7	114,196	95,836
<b>Total</b>		<u>114,516</u>	<u>96,018</u>
Net increase (decrease) in funds for the year		<u>4,808</u>	<u>(8,328)</u>

The notes on pages 9 to 10 form part of these Financial Statements.

# HARTFIELD PLAYSCHOOL

## BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	2023 Total	2022 Total
		£	£
<b>FIXED ASSETS</b>	<b>2</b>	<b>2,089</b>	<b>3,870</b>
<b>CURRENT ASSETS</b>			
Debtors		-	-
Bank deposit account		60,302	57,779
Bank current account		36,217	33,540
Metro cash account		2,881	1,183
Cash in hand		1	1
		<u>101,490</u>	<u>96,373</u>
<b>CREDITORS</b>	<b>4</b>	<b>1,141</b>	<b>832</b>
<b>TOTAL ASSETS</b>		<u><u>100,349</u></u>	<u><u>95,541</u></u>
<b>FUNDS</b>			
Results for the year		4,808	(8,328)
Balance brought forward		95,541	103,869
		<u><u>100,349</u></u>	<u><u>95,541</u></u>

The notes on pages 9 to 10 form part of these Financial Statements.



Lisa Gibbs-Murray - (H126A) (Mar 30,  
2024, 4:54pm)

**Lisa Gibbs-Murray**  
**Chair of the Trustees**

**Date:** 30 Mar 2024



## HARTFIELD PLAYSCHOOL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

#### 1. Accounting Policies

##### a) Basis of Accounting

The Financial Statements have been prepared under the historical cost convention. The Financial Statements are in accordance with applicable accounting standards, the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102) and comply with the Charities (Accounts and Reports) Regulations 2018 issued under the Charities Act 2011.

The following accounting policies have been applied consistently throughout the year:

##### b) Income

Income is accounted for in the period in which the Charity is entitled to receipt.

##### c) Expenditure

Expenditure is included on an accruals basis.

##### d) Property Maintenance

Each year money is paid into a maintenance fund for the upkeep of the property. Funds are withdrawn when maintenance is required to any part of the building structure.

##### e) Fixed Assets

Fixed assets are written off over their useful lives, at 25% on a straight line basis.

#### 2. Tangible Fixed Assets

	Property improvements £	Garden £	Office Equipment £	Furniture Fittings £	Total £
Cost as at 1 September 2022	10,936	21,363	7,264	6,143	45,706
Additions	-	-	347	-	347
Disposals	-	-	-	-	-
Valuation or cost as at 31 August 2023	<u>10,936</u>	<u>21,363</u>	<u>7,611</u>	<u>6,143</u>	<u>46,053</u>
Depreciation as at 1 September 2022	10,936	18,559	6,199	6,142	41,836
Charge for year	-	1,473	655	-	2,128
Disposals	-	-	-	-	-
Depreciation as at 31 August 2023	<u>10,936</u>	<u>20,032</u>	<u>6,854</u>	<u>6,142</u>	<u>43,964</u>
Net book value at 31 August 2022	<u>-</u>	<u>2,804</u>	<u>1,065</u>	<u>1</u>	<u>3,870</u>
Net book value at 31 August 2023	<u>-</u>	<u>1,331</u>	<u>757</u>	<u>1</u>	<u>2,089</u>

## HARTFIELD PLAYSCHOOL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023

<b>3. Balances at Bankers</b>	<b>2023</b>	<b>2022</b>
	£	£
Current Account	36,217	33,540
Deposit Account	60,302	57,779
	<u>96,519</u>	<u>91,319</u>
<b>4. Creditors</b>	<b>2023</b>	<b>2022</b>
	£	£
Independent Examiner's fee	888	844
PAYE	-	(40)
Pension contribution	253	28
	<u>1,141</u>	<u>832</u>
<b>5. Trustees</b>		
No Trustees received any remuneration either this year or last, to act as a Trustee. Sarah Adams and Debbie Arnett are employees and are paid for the performance of those duties.		
<b>6. Income from:</b>	<b>2023</b>	<b>2022</b>
	£	£
Donations:		
Fundraising	<u>2,214</u>	<u>1,963</u>
Charitable activities:		
Fees	116,391	85,678
Sundry income	719	49
	<u>117,110</u>	<u>85,727</u>
<b>7. Expenditure on:</b>	<b>2023</b>	<b>2022</b>
	£	£
Raising funds:		
Fundraising expenditure	<u>320</u>	<u>182</u>
Charitable activities:		
Wages and professional fees	80,917	74,468
Accountancy	888	804
Bank charges	60	93
Consumables	4,092	3,344
Utilities	4,385	4,936
Insurance	835	1,396
Legal fees	-	456
Training	512	574
Property maintenance	16,115	2,058
Admin expenses	1,014	1,128
Sundry expenditure	1,386	1,063
New garden and landscaping	1,863	2,970
Depreciation	2,129	2,546
	<u>114,196</u>	<u>95,836</u>