

# FREDA'S COMMUNITY PLAYGROUP AND PRE-SCHOOL CIO

England & Wales · Charity number 1186847

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-12-09

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Freda's Community Playgroup and Pre-School CIO  
Settle College Lower Site  
Settle  
North Yorkshire  
BD24 0BU

**Phone** 01729824884

**Email** [fredascommittee@outlook.com](mailto:fredascommittee@outlook.com)

**Website** [www.fredasplaygroup.co.uk](http://www.fredasplaygroup.co.uk)

## Activities

---

**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY; (2) PROVIDING OPPORTUNITIES FOR ALL CHILDREN (WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY)(3) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(4) PROMOTING THEIR HEALTH AND WELLBEING;(5) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(6) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(7)FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Playgroup and pre-school for children aged 9 months - 5 inclusive.

## Classification

---

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

---

- North Yorkshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£475,813	£323,261	-	-
2024-08-31	£306,905	£219,070	-	-
2023-08-31	£211,606	£189,657	-	-
2022-08-31	£133,739	£134,998	-	-
2021-08-31	£117,572	£100,651	-	-
2020-08-31	£77,200	£67,909	-	-

## Trustees

---

Name	Role	Appointed
<b>Rebecca Mercer</b>	Chair	2019-09-18
Adrian Corns		2023-10-16
Andrea Corns		2019-09-18
Rosemary Hodgson		2022-11-21

**FREDA'S COMMUNITY PLAYGROUPO AND PRE-SCHOOL CIO**

England & Wales - Charity number 1186847

---

# Accounts

---

## **Freda's Community Playgroup and Pre-School CIO Annual Trustee Report 2024-25 Academic Year**

Freda's is a community nursery which provides Government funded and non-funded childcare. We currently have 72 children on roll, 2 have additional support and receive inclusion funding and 2 have educational health care plans. Our provision is for children aged 6 months to 5 years, and we have three specific rooms: a baby room for 6 months to 18 months, a toddler room for 18 months to 3 years and a pre-school room for aged 3 years and above.

Over the start of the 2024-25 academic year, we have increased our staffing from 15 to 18. This is due to several factors including the amount of Government funded hours that children are entitled to, some staff seeking fewer hours, increased parental use of our earlier start times and later closing and an increased demand for places throughout the nursery. We will seek to employ another full-time staff member over the summer and an apprentice ready for a September 2026 start date when Freda's will increase the number on roll to 80. This will coincide with our move into a purpose-built nursery which will be a short distance from our current residence. Increased staffing has allowed for a 'floating' staff member who has been able to help as an extra person in rooms, organise exciting activities for the children and to go on more trips and excursions. It has also allowed for Gemma, our manager, administration and management time.

Our profits this year have come from (full financial details are attached as part of our Charity Commission annual submission):

- Fees and funded hours.
- Fundraising events such as Langcliffe teas, raffles, Easter Bingo, Freda's Fun Day, stalls at local fates, sponsored staff walks and sponsored pumpkin hunts.
- Grant money and support from the local community, The Rotary and Women's Institute.

We continue to transfer a significant % of annual profits into the building fund account. This will be spent on building a new, fit for purpose nursery which Freda's will move into during the Autumn term 2026. The current building is not now large enough to support the increased demand for places. We have a signed lease agreement with NYC for the land directly behind the local swimming pool and works are due to begin. The new nursery will allow for a free-flow building and cater for increased numbers of children. As usual, we continue to spend on providing new resources for the nursery including outdoor toys, equipment and gardening resources, enhancing our baby room to create more places for younger children. The Rotary kindly bought new wooden play equipment and a slide for the children which they are thoroughly enjoying.

Freda's nursery manager, Gemma, is very organised and up to date with changing rules and regulations. She has a very good relationship with her employees and is supportive. This year she has continued to implement a well-executed training programme to make sure all staff are fully equipped to be confident and competent with current issues such as allergies, hygiene and first aid. She has moved staff into different age ranges so that they all have the expertise to enhance provision experiences in all age ranges. Gemma has introduced the Healthy Eating policy where children are having a starter and main or healthy pudding instead of sugar-rich foods which she has said has made

a huge improvement to the children. She has also implemented teeth brushing at Nursery. All staff were trained on brushing a child's teeth and now each child will do so during their Nursery daytime. Gemma has a very good rapport with all parents and fully understands the need to be flexible, this in turn has given the nursery a reputation of being nurturing and reliable and is the main reason why we have 72 children currently on roll with more to follow.

Rebecca Mercer (Chair)

1<sup>st</sup> May 2026

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2025.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO As at 31 August 2025

31 AUG 2025

### Fixed Assets

#### Tangible Assets

Computer Equipment - cost	1,986.96
Computer Equipment - depreciation	(762.66)
Office Equipment - cost	1,083.94
Office Equipment - depreciation	(494.30)
Play Area - cost (less grant received)	827.39
Play Area - depreciation	(692.52)
<b>Total Tangible Assets</b>	<b>1,948.81</b>
<b>Total Fixed Assets</b>	<b>1,948.81</b>

### Current Assets

#### Cash at bank and in hand

Freda's HSBC Current Account	77,754.05
Freda's HSBC New Build Account	367,794.44
<b>Total Cash at bank and in hand</b>	<b>445,548.49</b>
Accounts Receivable	2,042.10
<b>Total Current Assets</b>	<b>447,590.59</b>

### Creditors: amounts falling due within one year

Accounts Payable	427.48
Credit Card	76.00
Earnings Orders Payable	140.95
PAYE Payable	4,596.92
Pensions Payable	1,337.86
<b>Total Creditors: amounts falling due within one year</b>	<b>6,579.21</b>

**Net Current Assets (Liabilities)** 441,011.38

**Total Assets less Current Liabilities** 442,960.19

### Creditors: amounts falling due after more than one year

NYCC Capital Grant	92,145.00
<b>Total Creditors: amounts falling due after more than one year</b>	<b>92,145.00</b>

**Net Assets** 350,815.19

### Capital and Reserves

Capital Reserves	275,649.44
Current Year Earnings	152,552.20
General Reserves	(77,386.45)
<b>Total Capital and Reserves</b>	<b>350,815.19</b>

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2025

2025

### Turnover

DH WFRU (Milk Claims)	1,203.71
Fees (including lunches)	134,337.36
Fundraising for Equipment	934.07
NYCC	332,769.00
Other Revenue	500.00
Uniform	(644.74)
<b>Total Turnover</b>	<b>469,099.40</b>

### Cost of Sales

Milk	1,200.25
Pensions Costs	4,132.40
Salaries (inc. employer's NIC)	263,612.98
Settle College Lunches	15,108.60
Staff Training	1,408.00
<b>Total Cost of Sales</b>	<b>285,462.23</b>

### Gross Profit

183,637.17

### Administrative Costs

Advertising & Marketing	165.00
Audit & Accountancy fees	315.00
Bank Fees	92.00
Cleaning	1,684.65
Clothing	439.50
Consulting	3,870.00
Depreciation	708.40
General Expenses	2,360.27
Insurance	1,586.45
IT Software & Consumables	1,245.12
Legal Expenses	1,615.00
Other Equipment	700.64
Play Equipment	2,638.72
Printing & Stationery	1,062.34
Rent	5,000.00
Repairs & Maintenance	886.04
Snacks	5,049.28
Subscriptions	778.52
Telephone & Internet	1,664.57
TV Licence	169.50
<b>Total Administrative Costs</b>	<b>32,031.00</b>

### Operating Profit

151,606.17

**Other Income**

Fundraising for New Build	2,690.90
Fundraising Products	(200.00)
Interest Received	4,023.13
New Build Expenditure	(5,568.00)
<b>Total Other Income</b>	<b>946.03</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>152,552.20</b>
<b>Profit after Taxation</b>	<b>152,552.20</b>

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2025.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO As at 31 August 2025

31 AUG 2025

### Fixed Assets

#### Tangible Assets

Computer Equipment - cost	1,986.96
Computer Equipment - depreciation	(762.66)
Office Equipment - cost	1,083.94
Office Equipment - depreciation	(494.30)
Play Area - cost (less grant received)	827.39
Play Area - depreciation	(692.52)
<b>Total Tangible Assets</b>	<b>1,948.81</b>
<b>Total Fixed Assets</b>	<b>1,948.81</b>

### Current Assets

#### Cash at bank and in hand

Freda's HSBC Current Account	77,754.05
Freda's HSBC New Build Account	367,794.44
<b>Total Cash at bank and in hand</b>	<b>445,548.49</b>
Accounts Receivable	2,042.10
<b>Total Current Assets</b>	<b>447,590.59</b>

### Creditors: amounts falling due within one year

Accounts Payable	427.48
Credit Card	76.00
Earnings Orders Payable	140.95
PAYE Payable	4,596.92
Pensions Payable	1,337.86
<b>Total Creditors: amounts falling due within one year</b>	<b>6,579.21</b>

**Net Current Assets (Liabilities)** 441,011.38

**Total Assets less Current Liabilities** 442,960.19

### Creditors: amounts falling due after more than one year

NYCC Capital Grant	92,145.00
<b>Total Creditors: amounts falling due after more than one year</b>	<b>92,145.00</b>

**Net Assets** 350,815.19

### Capital and Reserves

Capital Reserves	275,649.44
Current Year Earnings	152,552.20
General Reserves	(77,386.45)
<b>Total Capital and Reserves</b>	<b>350,815.19</b>

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2025

2025

### Turnover

DH WFRU (Milk Claims)	1,203.71
Fees (including lunches)	134,337.36
Fundraising for Equipment	934.07
NYCC	332,769.00
Other Revenue	500.00
Uniform	(644.74)
<b>Total Turnover</b>	<b>469,099.40</b>

### Cost of Sales

Milk	1,200.25
Pensions Costs	4,132.40
Salaries (inc. employer's NIC)	263,612.98
Settle College Lunches	15,108.60
Staff Training	1,408.00
<b>Total Cost of Sales</b>	<b>285,462.23</b>

### Gross Profit

183,637.17

### Administrative Costs

Advertising & Marketing	165.00
Audit & Accountancy fees	315.00
Bank Fees	92.00
Cleaning	1,684.65
Clothing	439.50
Consulting	3,870.00
Depreciation	708.40
General Expenses	2,360.27
Insurance	1,586.45
IT Software & Consumables	1,245.12
Legal Expenses	1,615.00
Other Equipment	700.64
Play Equipment	2,638.72
Printing & Stationery	1,062.34
Rent	5,000.00
Repairs & Maintenance	886.04
Snacks	5,049.28
Subscriptions	778.52
Telephone & Internet	1,664.57
TV Licence	169.50
<b>Total Administrative Costs</b>	<b>32,031.00</b>

### Operating Profit

151,606.17

**Other Income**

Fundraising for New Build	2,690.90
Fundraising Products	(200.00)
Interest Received	4,023.13
New Build Expenditure	(5,568.00)
<b>Total Other Income</b>	<b>946.03</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>152,552.20</b>
<b>Profit after Taxation</b>	<b>152,552.20</b>

**FREDA'S COMMUNITY PLAYGROUPO AND PRE-SCHOOL CIO**

England & Wales - Charity number 1186847

---

# Accounts

---

## Freda's Community Playgroup and Pre-School CIO Annual Trustee Report 2023-24 Academic Year

Freda's is a community nursery which provides Government funded and non-funded childcare. We currently have 77 children on role with 3 of these having additional support and receive inclusion funding and 1 has an educational health care plan. Our provision is for children aged 6 months to five years, and we have three specific rooms: a baby room for 6 months to 18 months, a toddler room for 18 months to 3 years and a pre-school room for aged 3 and above.

Over the start of the 2024-25 academic, year we have increased our staffing from 12 to 15. This is due to a number of factors including the amount of Government funded hours that children are entitled to, some staff seeking fewer hours and an increased demand for places throughout the nursery. We will seek to employ another full-time staff member over the summer ready for a September 2025 start date when Freda's will increase the number on roll to 80 which will again rise in January 2026. Increased staffing has allowed for a 'floating' staff member who has been able to help as an extra person in rooms, organise exciting activities for the children and to go on more trips and excursions. With more planning time available, we have organised more professionals to come to nursery to speak to the children about their roles, for example, vets, fire crew, postal workers and ambulance workers. We have also moved some of our staff into different rooms according to their strengths.

Our profits this year have come from (full financial details are attached as part of our Charity Commission annual submission):

- Fees and funded hours.
- Fundraising events such as Langcliffe teas, raffles, Easter Bingo, Freda's Fun Day, stalls at local fates, and sponsored pumpkin hunts.
- A £92,145.00 grant which was awarded to us during the 2024-25 academic year from the Expansion Grant Funding Scheme. This was given to support the building works for the new nursery and has been capitalised in readiness to offset against capital expenditure as it arises.

We continue to transfer a significant % of annual profits into the building fund account. This will be spent on building a new, fit for use nursery which Freda's hope to move into during late 2025. The current building is not now large enough to support the increased demand for places and renewal of the current lease continues to be challenging to extend. A new nursery will allow for a free-flow building and cater for increased numbers of children. As usual, we continue to spend on providing new resources for the nursery including outdoor toys, equipment and gardening resources, enhancing our baby room to create more places for younger children accessing funding including a wooden role play kitchen.

Our Manager, Gemma, has a very good relationship with her employees; she is organised, thorough and is supportive. This year she has implemented a well-executed training procedure to make sure all staff are fully equipped to take in hand and be confident and competent with daily problems such as allergies, hygiene and first aid. She has secured depth in training in all the staff, which was one of our areas for improvement in our latest Ofsted report. She and the Assistant Managers have developed each of the rooms this year, identifying areas which needed improvement and enhancing them to allow our children a calm and homely environment. Gemma has a fantastic rapport with all of our parents and fully understands the need to be flexible, this in turn has given the nursery a reputation of being nurturing and reliable and is the main reason why we have 77 children currently on role with more to follow.

Rebecca Mercer (Chair)  
21<sup>st</sup> May 2025

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2024.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane E. Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2024

2024

### Turnover

DH WFRU (Milk Claims)	892.84
Fees (including lunches)	200,687.71
Fundraising for Equipment	3,276.37
NYCC	80,682.00
Other Revenue	500.00
Uniform	59.00
<b>Total Turnover</b>	<b>286,097.92</b>

### Cost of Sales

Externally provided nursery sessions	165.00
Milk	865.65
Pensions Costs	2,977.69
Salaries (inc. employer's NIC)	177,380.83
Settle College Lunches	12,627.02
Staff Training	330.00
<b>Total Cost of Sales</b>	<b>194,346.19</b>

### Gross Profit

91,751.73

### Administrative Costs

Advertising & Marketing	39.00
Audit & Accountancy fees	300.00
Bank Fees	105.60
Cleaning	1,112.01
Clothing	406.92
Depreciation	444.69
General Expenses	1,215.95
Insurance	1,355.98
IT Software & Consumables	1,000.54
Other Equipment	3,583.09
Play Equipment	1,699.83
Printing & Stationery	1,162.97
Rent	4,725.00
Repairs & Maintenance	1,164.22
Snacks	3,632.27
Subscriptions	796.57
Telephone & Internet	1,452.18
TV Licence	159.00
<b>Total Administrative Costs</b>	<b>24,355.82</b>

### Operating Profit

67,395.91

**Other Income**

Fundraising for New Build	18,714.04
Fundraising Products	(187.82)
Interest Received	2,092.60
New Build Expenditure	(180.00)
<b>Total Other Income</b>	<b>20,438.82</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>87,834.73</b>
<b>Profit after Taxation</b>	<b>87,834.73</b>

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO As at 31 August 2024

31 AUG 2024

### Fixed Assets

#### Tangible Assets

Computer Equipment - cost	969.99
Computer Equipment - depreciation	(454.60)
Office Equipment - cost	463.94
Office Equipment - depreciation	(300.81)
Play Area - cost (less grant received)	827.39
Play Area - depreciation	(485.67)
<b>Total Tangible Assets</b>	<b>1,020.24</b>
<b>Total Fixed Assets</b>	<b>1,020.24</b>

### Current Assets

#### Cash at bank and in hand

Freda's HSBC Current Account	91,176.34
Freda's HSBC New Build Account	112,993.35
<b>Total Cash at bank and in hand</b>	<b>204,169.69</b>
Accounts Receivable	471.23
<b>Total Current Assets</b>	<b>204,640.92</b>

### Creditors: amounts falling due within one year

Accounts Payable	1,513.23
Credit Card	188.19
Earnings Orders Payable	160.94
NIC Payable	1,541.37
PAYE Payable	3,101.40
Pensions Payable	893.04
<b>Total Creditors: amounts falling due within one year</b>	<b>7,398.17</b>

**Net Current Assets (Liabilities)** 197,242.75

**Total Assets less Current Liabilities** 198,262.99

**Net Assets** 198,262.99

### Capital and Reserves

Current Year Earnings	87,834.73
General Reserves	110,428.26
<b>Total Capital and Reserves</b>	<b>198,262.99</b>

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2024.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane E. Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2024

2024

### Turnover

DH WFRU (Milk Claims)	892.84
Fees (including lunches)	200,687.71
Fundraising for Equipment	3,276.37
NYCC	80,682.00
Other Revenue	500.00
Uniform	59.00
<b>Total Turnover</b>	<b>286,097.92</b>

### Cost of Sales

Externally provided nursery sessions	165.00
Milk	865.65
Pensions Costs	2,977.69
Salaries (inc. employer's NIC)	177,380.83
Settle College Lunches	12,627.02
Staff Training	330.00
<b>Total Cost of Sales</b>	<b>194,346.19</b>

### Gross Profit

91,751.73

### Administrative Costs

Advertising & Marketing	39.00
Audit & Accountancy fees	300.00
Bank Fees	105.60
Cleaning	1,112.01
Clothing	406.92
Depreciation	444.69
General Expenses	1,215.95
Insurance	1,355.98
IT Software & Consumables	1,000.54
Other Equipment	3,583.09
Play Equipment	1,699.83
Printing & Stationery	1,162.97
Rent	4,725.00
Repairs & Maintenance	1,164.22
Snacks	3,632.27
Subscriptions	796.57
Telephone & Internet	1,452.18
TV Licence	159.00
<b>Total Administrative Costs</b>	<b>24,355.82</b>

### Operating Profit

67,395.91

**Other Income**

Fundraising for New Build	18,714.04
Fundraising Products	(187.82)
Interest Received	2,092.60
New Build Expenditure	(180.00)
<b>Total Other Income</b>	<b>20,438.82</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>87,834.73</b>
<b>Profit after Taxation</b>	<b>87,834.73</b>

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO As at 31 August 2024

31 AUG 2024

### Fixed Assets

#### Tangible Assets

Computer Equipment - cost	969.99
Computer Equipment - depreciation	(454.60)
Office Equipment - cost	463.94
Office Equipment - depreciation	(300.81)
Play Area - cost (less grant received)	827.39
Play Area - depreciation	(485.67)
<b>Total Tangible Assets</b>	<b>1,020.24</b>
<b>Total Fixed Assets</b>	<b>1,020.24</b>

### Current Assets

#### Cash at bank and in hand

Freda's HSBC Current Account	91,176.34
Freda's HSBC New Build Account	112,993.35
<b>Total Cash at bank and in hand</b>	<b>204,169.69</b>
Accounts Receivable	471.23
<b>Total Current Assets</b>	<b>204,640.92</b>

### Creditors: amounts falling due within one year

Accounts Payable	1,513.23
Credit Card	188.19
Earnings Orders Payable	160.94
NIC Payable	1,541.37
PAYE Payable	3,101.40
Pensions Payable	893.04
<b>Total Creditors: amounts falling due within one year</b>	<b>7,398.17</b>

**Net Current Assets (Liabilities)** 197,242.75

**Total Assets less Current Liabilities** 198,262.99

**Net Assets** 198,262.99

### Capital and Reserves

Current Year Earnings	87,834.73
General Reserves	110,428.26
<b>Total Capital and Reserves</b>	<b>198,262.99</b>

**FREDA'S COMMUNITY PLAYGROUP AND PRE-SCHOOL CIO**

England & Wales - Charity number 1186847

---

# Accounts

---

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2023.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2023

2023

<b>Turnover</b>	675.56
DH WFRU (Milk Claims)	154,650.25
Fees (including lunches)	5.00
Fundraising for Equipment	33,959.00
NYCC	1,531.32
Other Revenue	190,821.13
<b>Total Turnover</b>	
<b>Cost of Sales</b>	3,470.97
Employers National Insurance	668.87
Milk	2,314.65
Penslons Costs	147,871.31
Salaries	9,041.76
Settle College Lunches	1,621.69
Staff Training	164,989.25
<b>Total Cost of Sales</b>	25,831.88
<b>Gross Profit</b>	
<b>Administrative Costs</b>	300.00
Advertising & Marketing	480.00
Audit & Accountancy fees	152.04
Bank Fees	1,488.02
Cleaning	559.27
Clothing	1,152.00
Consulting	455.94
Depreciation	38.89
First Aid	672.25
General Expenses	815.68
Insurance	559.84
IT Software & Consumables	2,656.00
Legal Expenses	273.46
Other Equipment	1,678.43
Play Equipment	1,128.35
Printing & Stationery	5,450.00
Rent	686.06
Repairs & Maintenance	2,080.20
Snacks	756.97
Subscriptions	1,210.77
Telephone & Internet	159.00
TV Licence	22,753.17
<b>Total Administrative Costs</b>	

2023

---

---

<b>Operating Profit</b>	<b>3,078.71</b>
<b>Other Income</b>	<b>19,957.84</b>
Fundraising for New Build	(853.30)
Fundraising Products	827.19
Interest Received	(1,061.20)
New Build Expenditure	<b>18,870.53</b>
Total Other Income	<b>21,949.24</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>21,949.24</b>
<b>Profit after Taxation</b>	<b>21,949.24</b>

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO As at 31 August 2023

31 AUG 2023

### Fixed Assets

<b>Tangible Assets</b>	643.99
Computer Equipment - cost	(332.75)
Computer Equipment - depreciation	463.94
Office Equipment - cost	(184.82)
Office Equipment - depreciation	827.39
Play Area - cost (less grant received)	(278.82)
Play Area - depreciation	1,138.93
<b>Total Tangible Assets</b>	<b>1,138.93</b>
<b>Total Fixed Assets</b>	

### Current Assets

<b>Cash at bank and in hand</b>	17,939.25
Freda's HSBC Current Account	92,300.86
Freda's HSBC New Build Account	110,240.11
<b>Total Cash at bank and in hand</b>	65.72
Accounts Receivable	111,005.83
<b>Total Current Assets</b>	

### Creditors: amounts falling due within one year

	679.57
Accounts Payable	31.88
Credit Card	71.30
Earnings Orders Payable	416.22
PAYE Payable	517.53
Pensions Payable	1,716.50
<b>Total Creditors: amounts falling due within one year</b>	<b>109,289.33</b>

### Net Current Assets (Liabilities)

	110,428.26
--	------------

<b>Total Assets less Current Liabilities</b>	<b>110,428.26</b>
--	-------------------

### Net Assets

<b>Capital and Reserves</b>	21,949.24
Current Year Earnings	88,479.02
Retained Earnings	110,428.26
<b>Total Capital and Reserves</b>	

**FREDA'S COMMUNITY PLAYGROUPO AND PRE-SCHOOL CIO**

England & Wales - Charity number 1186847

---

# Accounts

---

## Freda's Community Playgroup and Pre-School CIO

### Annual Report – Year Ending 31<sup>st</sup> August 2022

Freda's Community Playgroup and Pre-School CIO  
Settle College Lower School  
Giggleswick  
Settle  
BD24 0BU

**Charity Commission number:** 1186847  
**Companies House number:** CE019932

Freda's Community Playgroup and Pre-School CIO works for the public benefit having as its objectives, the development and education of children and young people, in particular by:

- Promoting their care and safety
- Providing opportunities for all children (whatever their race, culture, religion, means or ability)
- Promoting their education and parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Furthering the aims of the pre-school learning alliance

Committee members for the year ending 31<sup>st</sup> August 2022 were:

Rebecca Mary Mercer (Chair)  
Andrea Julie Corns (Vice Chairperson)  
Suzanne Bruce  
Ellen Mercer (Treasurer)

- Meghann Hull and Stephen Whitfield stepped down as committee members in 2021 after 2 years.
- Year ended 31<sup>st</sup> August 2022 was a busy year with longer opening hours and holiday clubs, maximum capacity on most days and additional staff.
- Profit and Loss –
  - Total Turnover - £133,739.47
  - Cost of Sales - £116,849.76
  - Administrative Costs - £18,149.23
  - Operating Profit – -£1,259.52
- Ongoing discussions with North Yorkshire County Council to agree an extension of the current lease to allow us to remain in our current premises until our purpose-built premises is ready.
- Fundraising activities – jumble sale, sponsored walk, teas, race nights etc for the new build have continued this year with a total of £13,662 being raised.

10<sup>th</sup> December 2022

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2022.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane E. Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO

For the year ended 31 August 2022

2022

---

### Turnover

DH WFRU (Milk Claims)	379.69
Fees (including lunches)	90,143.78
NYCC	42,241.00
Other Revenue	840.00
Uniform	135.00
<b>Total Turnover</b>	<b>133,739.47</b>

---

### Cost of Sales

Milk	427.37
Pensions Costs	1,400.25
Salaries	108,402.94
Settle College Lunches	6,409.20
Staff Training	210.00
<b>Total Cost of Sales</b>	<b>116,849.76</b>

---

### Gross Profit

16,889.71

---

### Administrative Costs

Advertising & Marketing	180.00
Audit & Accountancy fees	645.98
Bank Fees	114.50
Cleaning	2,441.26
Clothing	832.61
Depreciation	340.45
First Aid	51.81
General Expenses	379.60
Insurance	754.13
IT Software & Consumables	207.67
Legal Expenses	300.00
Other Equipment	636.80
Play Equipment	2,024.06
Postage, Freight & Courier	2.93
Printing & Stationery	762.33
Rent	4,000.00
Repairs & Maintenance	1,025.77
Snacks	1,399.89
Subscriptions	681.54
Telephone & Internet	1,208.90
TV Licence	159.00
<b>Total Administrative Costs</b>	<b>18,149.23</b>

---

### Operating Profit

(1,259.52)

2022

---

**Other Income**

Fundraising for New Build	13,662.18
Fundraising Products	(165.21)
Interest Received	22.92
NYCC (Contributions to New Build Expenditure)	282.00
<b>Total Other Income</b>	<b>13,801.89</b>
<hr/>	
<b>Profit on Ordinary Activities Before Taxation</b>	<b>12,542.37</b>
<hr/>	
<b>Profit after Taxation</b>	<b>12,542.37</b>

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO

As at 31 August 2022

31 AUG 2022

### Fixed Assets

#### Tangible Assets

Computer Equipment - cost	599.00
Computer Equipment - depreciation	(199.65)
Office Equipment - cost	463.94
Office Equipment - depreciation	(68.83)
Play Area - cost (less grant received)	827.39
Play Area - depreciation	(71.97)
<b>Total Tangible Assets</b>	<b>1,549.88</b>
<b>Total Fixed Assets</b>	<b>1,549.88</b>

### Current Assets

#### Cash at bank and in hand

Freda's HSBC Current Account	18,352.56
Freda's HSBC New Build Account	72,291.79
Petty Cash	179.34
<b>Total Cash at bank and in hand</b>	<b>90,823.69</b>

Accounts Receivable	462.10
<b>Total Current Assets</b>	<b>91,285.79</b>

### Creditors: amounts falling due within one year

Accounts Payable	223.38
Credit Card	600.99
Earnings Orders Payable	49.60
NIC Payable	6,684.75
PAYE Payable	(3,202.78)
Rounding	0.71
<b>Total Creditors: amounts falling due within one year</b>	<b>4,356.65</b>

**Net Current Assets (Liabilities)** 86,929.14

**Total Assets less Current Liabilities** 88,479.02

**Net Assets** 88,479.02

### Capital and Reserves

Current Year Earnings	12,528.38
Retained Earnings	75,950.64
<b>Total Capital and Reserves</b>	<b>88,479.02</b>

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2022.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane E. Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO

For the year ended 31 August 2022

2022

### Turnover

DH WFRU (Milk Claims)	379.69
Fees (including lunches)	90,143.78
NYCC	42,241.00
Other Revenue	840.00
Uniform	135.00
<b>Total Turnover</b>	<b>133,739.47</b>

### Cost of Sales

Milk	427.37
Pensions Costs	1,400.25
Salaries	108,402.94
Settle College Lunches	6,409.20
Staff Training	210.00
<b>Total Cost of Sales</b>	<b>116,849.76</b>

### Gross Profit

16,889.71

### Administrative Costs

Advertising & Marketing	180.00
Audit & Accountancy fees	645.98
Bank Fees	114.50
Cleaning	2,441.26
Clothing	832.61
Depreciation	340.45
First Aid	51.81
General Expenses	379.60
Insurance	754.13
IT Software & Consumables	207.67
Legal Expenses	300.00
Other Equipment	636.80
Play Equipment	2,024.06
Postage, Freight & Courier	2.93
Printing & Stationery	762.33
Rent	4,000.00
Repairs & Maintenance	1,025.77
Snacks	1,399.89
Subscriptions	681.54
Telephone & Internet	1,208.90
TV Licence	159.00
<b>Total Administrative Costs</b>	<b>18,149.23</b>

### Operating Profit

(1,259.52)

2022

---

**Other Income**

Fundraising for New Build	13,662.18
Fundraising Products	(165.21)
Interest Received	22.92
NYCC (Contributions to New Build Expenditure)	282.00
<b>Total Other Income</b>	<b>13,801.89</b>

---

**Profit on Ordinary Activities Before Taxation** 12,542.37

---

**Profit after Taxation** 12,542.37

# Balance Sheet

## Freda's Community Playgroup and Pre-School CIO

As at 31 August 2022

31 AUG 2022

### Fixed Assets

#### Tangible Assets

Computer Equipment - cost	599.00
Computer Equipment - depreciation	(199.65)
Office Equipment - cost	463.94
Office Equipment - depreciation	(68.83)
Play Area - cost (less grant received)	827.39
Play Area - depreciation	(71.97)
<b>Total Tangible Assets</b>	<b>1,549.88</b>
<b>Total Fixed Assets</b>	<b>1,549.88</b>

### Current Assets

#### Cash at bank and in hand

Freda's HSBC Current Account	18,352.56
Freda's HSBC New Build Account	72,291.79
Petty Cash	179.34
<b>Total Cash at bank and in hand</b>	<b>90,823.69</b>

Accounts Receivable	462.10
<b>Total Current Assets</b>	<b>91,285.79</b>

### Creditors: amounts falling due within one year

Accounts Payable	223.38
Credit Card	600.99
Earnings Orders Payable	49.60
NIC Payable	6,684.75
PAYE Payable	(3,202.78)
Rounding	0.71
<b>Total Creditors: amounts falling due within one year</b>	<b>4,356.65</b>

**Net Current Assets (Liabilities)** 86,929.14

**Total Assets less Current Liabilities** 88,479.02

**Net Assets** 88,479.02

### Capital and Reserves

Current Year Earnings	12,528.38
Retained Earnings	75,950.64
<b>Total Capital and Reserves</b>	<b>88,479.02</b>

**FREDA'S COMMUNITY PLAYGROUP AND PRE-SCHOOL CIO**

England & Wales - Charity number 1186847

---

# Accounts

---

## Freda's Community Playgroup and Pre-School CIO

### Annual Report – Year Ending 31<sup>st</sup> August 2021

Freda's Community Playgroup and Pre-School CIO  
Settle College Lower School  
Giggleswick  
Settle  
BD24 0BU

**Charity Commission number:** 1186847  
**Companies House number:** CE019932

Freda's Community Playgroup and Pre-School CIO works for the public benefit having as its objectives, the development and education of children and young people, in particular by:

- Promoting their care and safety
- Providing opportunities for all children (whatever their race, culture, religion, means or ability)
- Promoting their education and parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Furthering the aims of the pre-school learning alliance

Committee members for the year ending 31<sup>st</sup> August 2021 were:

Rebecca Mary Mercer (Chair)  
Stephen Whitfield (Secretary)  
Andrea Julie Corns (Vice Chairperson)  
Suzanne Bruce  
Meghann Hull  
Ellen Mercer (Treasurer)

- Year ended 31<sup>st</sup> August 2021 was another difficult year due to the Covid-19 pandemic. The staff worked well during this difficult period and continued to promote the education of the children through learning and play.
- Income and Expenditure were up on the previous year but this was to be expected due to the 3 months closure in 2020. Income - £117,571.71 and Expenditure - £100,651.62 – with a closing balance of £77,788.85.
- Due to the Covid-19 pandemic our landlord, North Yorkshire County Council, agreed to extend the lease on the current building until September 2023. This is to allow for a push on fundraising for the new premises due to be built on the site of the old caretaker's bungalow, adjacent to the current site.
- Fundraising activities for the new build have been limited due to Covid restrictions.

4<sup>th</sup> April 2022

# Profit and Loss

## Freda's Community Playgroup and Pre-School CIO For the year ended 31 August 2021

2021

### Turnover

DH WFRU (Milk Claims)	280.37
Fees (including lunches)	61,363.74
NYCC	45,032.00
Uniform	195.00
<b>Total Turnover</b>	<b>106,871.11</b>

### Cost of Sales

Food Vouchers (COVID-19 support scheme)	1,700.00
Milk	322.37
Pensions Costs	1,064.27
Salaries	76,925.73
Settle College Lunches	4,963.50
Staff Training	1,449.20
<b>Total Cost of Sales</b>	<b>86,425.07</b>

### Gross Profit

**20,446.04**

### Administrative Costs

Advertising & Marketing	180.00
Audit & Accountancy fees	517.08
Cleaning	1,921.08
Clothing	485.80
First Aid	8.30
General Expenses	770.18
Insurance	750.99
IT Software & Consumables	168.33
Other Equipment	647.96
Play Equipment	692.93
Postage, Freight & Courier	6.13
Printing & Stationery	544.02
Rent	4,000.00
Repairs & Maintenance	1,101.67
Snacks	1,239.23
Subscriptions	422.72
Telephone & Internet	612.63
TV Licence	157.50
<b>Total Administrative Costs</b>	<b>14,226.55</b>

### Operating Profit

**6,219.49**

### Other Income

Fundraising for New Build	12,554.13
---------------------------	-----------

2021

Fundraising Products	(261.26)
Interest Received	3.73
New Build Expenditure	(6,924.00)
NYCC (Contributions to New Build Expenditure)	5,328.00
<b>Total Other Income</b>	<b>10,700.60</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>16,920.09</b>
<b>Profit after Taxation</b>	<b>16,920.09</b>

**Independent Examiner's Report to the Trustees  
of  
Freda's Community Playgroup and Pre-School.**

I report on the accounts of Freda's Community Playgroup and Pre-School for the year ended 31 August 2021.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act).

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Diane Wellock*

Mrs Diane Wellock

Chartered Accountant

Unit 24, Skipton Auction Mart  
Gargrave Road  
Skipton  
North Yorkshire  
BD23 1UD