

## **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

	2024
<b>Other Income</b>	
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>

<b>Net Current Assets (Liabilities)</b>	<b>197,242.75</b>
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<b>Total Assets less Current Liabilities</b>	<b>198,262.99</b>
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<b>Net Assets</b>	<b>198,262.99</b>
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### 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.**

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