

## **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 fairs, 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.



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>

<b>Net Current Assets (Liabilities)</b>	<b>441,011.38</b>
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<b>Total Assets less Current Liabilities</b>	<b>442,960.19</b>
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### 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>

<b>Net Assets</b>	<b>350,815.19</b>
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### 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
<b>Turnover</b>	
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>
<b>Cost of Sales</b>	
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>
<b>Gross Profit</b>	<b>183,637.17</b>
<b>Administrative Costs</b>	
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>
<b>Operating Profit</b>	<b>151,606.17</b>



2025

**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>

**Profit on Ordinary Activities Before Taxation**

152,552.20

**Profit after Taxation**

152,552.20



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