

FRIARS CENTRE PLAYGROUP CIO

FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
31st March 2025**

Charity no: 1207282

ASHTON WALLACE LIMITED
Chartered Certified Accountants

FRIARS CENTRE PLAYGROUP CIO

TRUSTEES

Stacey Rawnsley – Chairperson
Valerie Nichols
Keith Clapton
Trevor Harrison

PRINCIPAL OFFICE

Friars Centre Playgroup
8 Centurion Close
Shoeburyness
Essex SS3 9UT

CHARITY REGISTRATION

1207282

BANKERS

Lloyds Bank

INDEPENDENT EXAMINER

Ashton Wallace Limited
Independence House
14a Nelson Street
Southend-on-Sea
SS1 1EF

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FRIARS CENTRE PLAYGROUP CIO**REPORT OF THE TRUSTEES****FOR THE PERIOD ENDED
31st March 2025**

The trustees present their report along with the financial statements of the charity for the period ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's Trust Deed and applicable law.

Constitution and object

Friars Centre Playgroup CIO is constituted under a Trust Deed dated 1st March 2024, and was registered with the Charity Commissioners on 1st March 2024.

The charity's aims are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; and
- c) Instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

Organisation

The trustees who have served during the period are set out on page 1.

Reserves Policy

The charity's policy is to maintain sufficient reserves to cover its operational costs and wage payments during the thirteen weeks that the setting is not open, which is approximately £46,000.

Risk Management

The trustees have examined the major operational, strategic and business risks which the charity faces and confirm that contingency plans are in place to mitigate the effects of these risks.

Public Benefit

The trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity's Commission. They have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities as demonstrated above.

FRIARS CENTRE PLAYGROUP CIO

REPORT OF THE TRUSTEES

**FOR THE PERIOD ENDED
31st March 2025**

Trustee's responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. 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 applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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.

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) and that an independent examination is required.

Approved by the trustees and signed on their behalf by:

S Rawnsley

S Rawnsley (Feb 23, 2026 11:06:07 GMT)

.....
Stacey Rawnsley
Chair of trustees
Friars Centre Playgroup CIO

INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF FRIARS CENTRE PLAYGROUP CIO

This report on the accounts of the trustees for the period ended 31st March 2025, which are set out on pages 5 to 9, is in respect of an examination carried out under Section 145 of the Charities Act 2011.

Respective responsibilities of the trustees and examiner

As the members of the trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of Section 144 of the Charities Act 2011 (The 2011 Act) does not apply.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)9(b) of the Charities Act); and
- To state whether any particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 the 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 are 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 Charities Act: and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have 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.

AWL

L Hughes, FCCA
Chartered Certified Accountant
 Independence House
 14a Nelson Street
 Southend-on-Sea
 Essex SS1 1EF

Date 23rd February 2026

FRIARS CENTRE PLAYGROUP CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED
31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	TOTAL FUNDS 31st March 2025 £
Voluntary income		-	-	-
Activities in furtherance of the charity's objects			-	
Activities for generating funds	2	170,473	-	170,473
Income from investments	3	272	-	272
TOTAL INCOMING RESOURCES		170,745	-	170,745
RESOURCES EXPENDED				
Costs of generating funds	4	-	-	-
Costs of activities undertaken directly	5	148,873	-	148,873
Governance costs		-	-	-
TOTAL RESOURCES EXPENDED		148,873	-	148,873
NET MOVEMENT IN FUNDS FOR THE YEAR		21,872	-	21,872
Excess funds transferred from pre incorporation		110,748		110,748
BALANCES CARRIED FORWARD AT 31st March 2025		132,620		132,620

The notes on pages 7 to 9 form part of these accounts

FRIARS CENTRE PLAYGROUP CIO

BALANCE SHEET
AS AT 31st March 2025

	Notes	31st March 2025	
		£	£
CURRENT ASSETS			
Debtors	6	120	
Cash at bank and in hand		138,175	
TOTAL CURRENT ASSETS		138,295	
LIABILITIES			
Amounts falling due within one year	7	(5,675)	
NET CURRENT ASSETS			132,620
TOTAL NET ASSETS			£132,620
FUNDS			
Restricted			-
Unrestricted			132,620
			£132,620

Approved by the Committee of Trustees and signed on its behalf by:

S Rawnsley
S Rawnsley (Feb 23, 2026 11:06:07 GMT)

TK Harrison
TK Harrison (Feb 23, 2026 13:08:00 GMT)

.....
Stacey Rawnsley
Chairperson

.....
Trevor Harrison

.....
Date of approval

The notes on pages 7 to 9 form part of these accounts

FRIARS CENTRE PLAYGROUP CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31st March 2025

1. PRINCIPAL ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund accounting

The charity's unrestricted funds consist of reserves which the charity may use for its purpose at its own discretion.

The charity's restricted funds are those on the use of which the donor has imposed restrictions, which are legally binding.

Incoming resources

Donations, legacies and similar incoming resources are recognised at their full amount in the period in which they are receivable.

Resources expended

Resources expended are included in the Statement of Financial Activities ('SOFA') on an accruals basis, inclusive of any irrecoverable VAT. All costs have been directly attributed to one of the categories of the SOFA.

Costs of generating funds comprise those incurred in fund raising activities. Cost of activities in furtherance of the charity's objects are those incurred in running the charity as an organisation.

Deferred incoming resources

Incoming resources received or receivable in the current accounting period but relating to the following one are recorded as "deferred income" and shown as creditors in the balance sheet.

Taxation

The Trust has charitable status and is afforded the tax exemptions set out in the Income Taxes Act 1988.

FRIARS CENTRE PLAYGROUP CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31st March 2025

2. ACTIVITIES FOR THE GENERATION OF FUNDS:

	Unrestricted funds £	Restricted funds £	TOTAL FUNDS 31st March 2025 £
Income from childcare			
Funded	165,307	-	165,307
Non-funded	5,166	-	5,166
 Grants			
Government discretionary grants	-	-	-
	<u>£170,473</u>	<u>£ -</u>	<u>£170,473</u>

3. INCOME FROM INVESTMENTS

	31st March 2025
	£
Bank interest	272
	<u> </u>

4. COSTS FOR GENERATING VOLUNTARY INCOME

	31st March 2025
	£
Other activities	-
	<u> </u>

FRIARS CENTRE PLAYGROUP CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
31st March 2025

5. CHARITABLE EXPENDITURE

Costs of activities in furtherance of the charity's objects:

	Unrestricted funds	Restricted funds	TOTAL FUNDS 31st March 2025
	£	£	£
Rent and utility costs	13,128	-	13,128
Staff costs:			
Gross salaries	109,837	-	109,837
Employer's NI costs	8,241	-	8,241
Pension	2,301	-	2,301
Office costs	8,573	-	8,572
Toys, equipment & materials	5,765	-	5,765
Regulatory costs	188	-	188
Supplies	842	-	842
Insurance	-	-	-
Provision for bad debts	-	-	-
	<u>£148,873</u>	<u>£ -</u>	<u>£148,873</u>

The average number of employees during the year was 11.

No employee received more than £50,000 in emoluments during the year.

During the year, trustees received remuneration of £21,477 there was no reimbursement of expenses.

The cost of the independent review of the financial statements of £180.

6. DEBTORS

	31st March 2025
	£
Trade debtors	120
Tax	-
	<u>£</u>

7. CREDITORS

	31st March 2025
	£
Social security and other taxes	963
Other creditor	4,352
Accruals and deferred income	360
	<u>£5,675</u>

4550 Mar 2025 - Accounts

Final Audit Report

2026-02-23

Created:	2026-02-23
By:	Lynn Hughes (lynn@ashtonwallace.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAw9iGndRt9fay6fcXL73k0l0Ro1hG1lNn

"4550 Mar 2025 - Accounts" History

-  Document created by Lynn Hughes (lynn@ashtonwallace.com)
2026-02-23 - 9:30:43 AM GMT
-  Document emailed to friarscentrep@gmail.com for signature
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2026-02-23 - 9:30:51 AM GMT
-  Email viewed by friarscentrep@gmail.com
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-  Signer friarscentrep@gmail.com entered name at signing as S Rawnsley
2026-02-23 - 11:06:05 AM GMT
-  Document e-signed by S Rawnsley (friarscentrep@gmail.com)
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-  Email viewed by trevorharrison1959@gmail.com
2026-02-23 - 12:57:25 PM GMT
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Signature Date: 2026-02-23 - 1:08:00 PM GMT - Time Source: server
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