

# HOLSWORTHY PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 278542

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1979-09-24

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

## Contact

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**Address** Rowland Gardens  
Bodmin Street  
Holsworthy  
EX22 6BQ

**Phone** 01409255457

**Email** [HolsworthyPlaygroup@yahoo.co.uk](mailto:HolsworthyPlaygroup@yahoo.co.uk)

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

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY (A) PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART. (B) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN. (C) FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUP ASSOCIATION.

**Activities:** Educate and Care for 2-5 year olds

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£87,257	£85,944	-	-
2024-07-31	£86,757	£76,351	-	-
2023-07-31	£66,667	£72,234	-	-
2022-07-31	£76,000	£69,997	-	-
2021-07-31	£78,023	£95,311	-	-
2020-07-31	£65,989	£59,886	-	-

## Trustees

Name	Role	Appointed
<b>Leanne Ridgeman</b> Chairman	Chair	2025-11-04
Anna Brown Treasurer		2023-10-05
Holly Ricketts		2025-11-04
Katherine Turner Secretary		2025-11-04
Kerry Williams		2023-10-05
Kirsty Elizabeth Taylor		2023-07-05
Louise Passmore		2023-01-25
Sophie Victoria Harris		2025-11-04

**HOLSWORTHY PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 278542

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# Accounts

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**Holsworthy Pre School Playgroup**

**Trustees Report and Accounts**

**for the Year Ended 31st July 2025**

**Holsworthy Pre School Playgroup**

**Trustees Report for Year Ended 31st July 2025**

The Trustees present their Annual Report and Accounts for the year ended 31st July 2025.

**Legal and Administrative**

Full Name of Charity:	Holsworthy Pre School Playgroup
Charity Registration Number:	0278542
Governing Instrument:	Constitution adopted 19th July 1979
Building Trustees:	Mrs Hannah Piper Mrs Mel Allcorn Mrs Pauline Masters
Trustees/Committee:	Leanne Ridgeman (Chair) (Appointed 4/11/25) Sophie Harris (Vice Chair) (Appointed 4/11/25) Katherine Turner (Secretary) (Appointed 4/11/25) Anna Brown (Treasurer) Kirsty Taylor Louise Passmore Kerry Williams Holly Ricketts (Appointed 4/11/25) Emma Taylor-Luxton (Resigned 4/11/25) Beth Lintott (Resigned 4/11/25) Daniel Underwood (Resigned 4/11/25) Katherine Watson (Resigned 4/11/25) Victoria Osbourne (Resigned 4/11/25)  Maria Martin (OFSTED registered person)
Principal Address of the Charity:	Badock Gardens Bodmin Street Holsworthy EX22 6BQ
Independent Examiner:	Rebecca Moore FMAAT 22 Bray Road Holsworthy Devon EX22 6FJ

## Holsworthy Pre School Playgroup

### Trustees Report for the year ended 31st July 2025

(continued)

#### **Objects of the Charity**

To advance the education of children below compulsory school age by;

- a) providing safe and satisfying groupplay in which parents have the right to take part
- b) encouraging other charitable activities through which parents may help the children
- c) furthering the aims of the pre-school playgroup association.

#### **Principal Powers of the Trustees**

The Trustees delegate the day to day organisation and running of the Charity to the Committee. They are available to support the Committee as requested and are involved in the Charities statistical policies.

#### **Principal Powers of the Committee**

The Committee oversees the financial administration by monitoring the Charity income and expenditure. Furthermore the Committee plans and co-ordinates fundraising events.

#### **Appointment of Trustees / Committee members**

The Trustees were appointed upon charity registration by virtue of their hard work and commitment with regards to the playgroup. Committee members are voted onto the management committee at the annual general meeting by existing committee members.

#### **Review of Development During the Year**

Holsworthy Pre School Playgroup can be found in the beautiful setting of Badock Gardens, in the centre of the town. Children are looked after in a happy, safe environment by our trained staff.

We continue to provide sessional care for children aged 2-5 years. Currently we have 31 children on our register and are open 5 full days a week. We are Ofsted registered and follow the Early years Foundation Stage Framework.

Funding is available for children the term after their 3rd birthday. 2gether funding for two year olds who meet certain criteria is also available, as well as Working Parents Funding.

Every year we hold a number of fundraising events in the community, which also helps to raise awareness of our charity.

The children are offered a variety of activities including painting, craft, construction, stories, cooking, music and physical play. We take the children on outings within the community such as the Library and the Fire Station. We also welcome visitors to the playgroup such as the police, Lollipop Lady, Nurse and Vet.

We continue to work with outside agencies such as Speech and Language Therapy, Portage and Nursery Plus to support children with additional needs.

## Holsworthy Pre School Playgroup

### Trustees Report for the year ended 31st July 2025

(continued)

#### **Financial Review of the Period**

This year the accounts are showing an overall surplus for the year of £1,313 compared to a surplus in the previous year of £13,170. Income received decreased overall by £1,927. Resources expended on charitable activities has increased by £10,220, with the largest variance being seen within staff costs.

#### **Reserves Policy**

The Trustees and Committee have identified a level of reserves to be retained to meet exceptional items of expenditure. We maintain an account (Contingency Fund) which has enough funds to cover these costs for a period of one half term. We also maintain a redundancy account which is held to cover any staff redundancies. The amounts in both accounts are regularly reviewed by the committee at meetings.

#### **Investment Policy**

The Trustees and Committee have agreed that all investments should be low risk utilising interest bearing bank accounts.

#### **Major Risks**

The major risks to which the charity is exposed as identified by the Trustees and Committee continue to be reviewed and systems have been established to mitigate those risks.

#### **Activities for the Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

#### **Related Party Transactions**

There have been no related party transactions during the year.

#### **Annual Accounts**

The accounts comply with the statutory requirements, the governing document and the statement of recommended practice.

## Trustees Responsibilities in relation to the financial statements

The Trustees are responsible for preparing the financial statements in accordance with applicable law

Law applicable to Charities in England and Wales requires the Trustees to prepare financial

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 material 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 remain in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial position of the statements comply with the Charities Act 2022 and the Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 04-11-2025.....and signed on their behalf by:



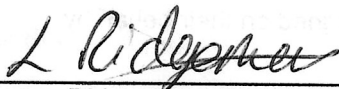
\_\_\_\_\_  
Anna Brown (Treasurer)

**Holsworthy Pre School Playgroup**

**Balance Sheet as at 31st July 2025**

	<b>2025</b>	<b>2024</b>
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	£ <u>41,724</u>	£ <u>40,411</u>
<b>RESERVES</b>		
<b>Unrestricted Funds</b>	4,348	7,158
<b>Designated Funds</b>		
Contingency Fund	10,346	10,247
Redundancy Fund	18,473	14,834
Equipment Fund	8,557	8,172
	£ <u>41,724</u>	£ <u>40,411</u>

Approved by the Board of Trustees on 04-11-25 and signed on their behalf by:

  
\_\_\_\_\_  
Leanne Ridgeman (Chair)

**Holsworthy Pre School Playgroup**

**Statement of Financial Activities for the Year Ended 31st July 2025**

	Note	Designated Funds £	Unrestricted Fund £	2025 £	Total 2024 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Fees	2	-	84,962	84,962	84,551
Grants and donations		801	1,027	1,828	2,764
Fundraising and events	3	1,244	-	1,244	2,667
Investment income	4	318	-	318	297
		<u>2,363</u>	<u>85,989</u>	<u>88,352</u>	<u>90,279</u>
<b>Less: Cost of generating funds</b>					
Fundraising expenses	3	468	-	468	758
		<u>1,895</u>	<u>85,989</u>	<u>87,884</u>	<u>89,521</u>
<b>Net Incoming resources available for charitable expenditure</b>					
<b>Resources Expended</b>					
Charitable Activities	5	1,272	85,299	86,571	76,351
		<u>1,272</u>	<u>85,299</u>	<u>86,571</u>	<u>76,351</u>
<b>Total Resources Expended</b>					
<b>Net ingoing resources before transfers</b>		623	690	1,313	13,170
<b>Transfers between funds</b>		3,500	(3,500)	-	-
Balance brought forward		33,253	7,158	40,411	27,241
<b>Balance carried forward</b>		<u>£ 37,376</u>	<u>4,348</u>	<u>41,724</u>	<u>40,411</u>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2025**

**1 Accounting Policies**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**Incoming Resources**

All income is included in the SOFA gross of any expenditure. The income is recognised into the accounts when it is received into the Charity bank account. No income resources are deferred.

**Resources Expended**

All resources expended are included in the SOFA gross of any income. All resources are allocated between funds on an actual basis where possible. If such allocation is not possible the resources expended are allocated at the Trustees discretion.

**Donations and legacies**

Donations and legacies are recognised in the accounts when they are received by the Treasurer.

**Cash flow statement**

No cash flow statement has been included on account of the size of the charity.

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2025 (continued)**

	<b>2025</b>	<b>2024</b>
<b>2 Fees</b>		
Fees	9,384	12,234
Funding	75,578	72,317
	<b>£ 84,962</b>	<b>£ 84,551</b>

	<b>Income</b>	<b>Expenses</b>	<b>2025</b>	<b>2024</b>
<b>3 Fund Raising</b>				
Christmas Stall & draw	175	-	175	203
Christmas Party	-	-	-	25
Summer Fete	540	291	249	523
Sponsored Toddle	220	-	220	307
BBQ	-	-	-	198
Tamar Lake TT	-	-	-	136
Easter	181	37	144	275
100 Club	-	-	-	(43)
Table Top	-	-	-	10
Halloween	-	-	-	136
Clothing	82	140	(58)	(1)
Bags2School	46	-	46	140
	<b>£ 1,244</b>	<b>£ 468</b>	<b>£ 776</b>	<b>£ 1,909</b>

**4 Investment Income**

Interest received	<b>£ 318</b>	<b>£ 297</b>
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**5 Charitable Activities**

**Unrestricted Fund**

		<b>2025</b>	<b>2024</b>
Staff Costs	6	74,176	65,443
Training		58	596
Advertising		186	108
Morning expenses		2,744	2,225
Equipment, toys and repairs		2,127	1,572
Grasscutting		-	68
Light and heat		3,107	2,680
Cleaning materials		80	15
Insurance		1,159	1,106
Telephone		1,170	1,067
Rates and Water		1,256	1,004
Postage and stationary		107	144
Sundries		96	143
Subscriptions		305	180
		<b>£ 86,571</b>	<b>£ 76,351</b>

**Holsworthy Pre School Playgroup**  
**Notes to the Accounts**  
**For the year ended 31st July 2025 (continued)**

**6 Staff costs**

Gross Wages

£ 74,176    £ 65,443

On average there were 8 part time employees during the year. There are no employee emoluments above £60,000.

**7 Taxation**

Holsworthy Pre School Playgroup is a Registered Charity and the results of its normal activities are not liable to tax.

**8 Trustees Remuneration and Expenses**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £ nil). There were no Trustees expenses in the year.

**9 Donated Goods and Volunteers**

The charity receives a lot of help from its supporters, who give their time freely and often donate small goods such as cakes and raffle prizes. No entries have been made in the financial statements to reflect this as the amount cannot be quantified.

**10 Unrestricted Fund**

The general fund is to be used for the objects of the charity. It has arisen through general fundraising activities.

**11 Designated Fund**

The Trustees and Committee have identified the need for a maintenance and redundancy fund. The purpose of this is to build-up a fund to be utilised for unexpected repairs and renewals to the property and to cover any redundancy costs.

**Independent Examiners Report**  
**to the Trustees of Holsworthy Pre-School Playgroup**

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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 Commission (under section 145(5)(b) of the Charities Act, and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 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 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.

Rebecca Moore FMAAT  
22 Bray Road  
Holsworthy  
Devon  
EX22 6FJ

Date: 23rd March 2026

**HOLSWORTHY PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 278542

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# Accounts

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Charity Registration Number 0278542

**Holsworthy Pre School Playgroup**

**Trustees Report and Accounts**

**for the Year Ended 31st July 2024**

## Holsworthy Pre School Playgroup

### Trustees Report for Year Ended 31st July 2024

The Trustees present their Annual Report and Accounts for the year ended 31st July 2024.

#### **Legal and Administrative**

Full Name of Charity:	Holsworthy Pre School Playgroup
Charity Registration Number:	0278542
Governing Instrument:	Constitution adopted 19th July 1979
Building Trustees:	Mrs Hannah Piper Mrs Mel Allcorn Mrs Pauline Masters
Trustees:	Emma Taylor-Luxton (Chair) Beth Lintott (Secretary) Kirsty Taylor (Treasurer) Maria Martin (OFSTED registered person) Daniel Underwood Katherine Watson Victoria Osbourne Louise Passmore Anna Brown Kerry Williams Claire Humphreys
Principal Address of the Charity:	Badock Gardens Bodmin Street Holsworthy EX22 6BQ
Independent Examiner:	Rebecca Moore FMAAT 22 Bray Road Holsworthy Devon EX22 6FJ

## Holsworthy Pre School Playgroup

### Trustees Report for the year ended 31st July 2024

(continued)

#### **Objects of the Charity**

To advance the education of children below compulsory school age by;

- providing safe and satisfying groupplay in which parents have the right to take part
- encouraging other charitable activities through which parents may help the children
- furthering the aims of the pre-school playgroup association.

#### **Principal Powers of the Trustees**

The Trustees delegate the day to day organisation and running of the Charity to the Committee. They are available to support the Committee as requested and are involved in the Charities statistical policies.

#### **Principal Powers of the Committee**

The Committee oversees the financial administration by monitoring the Charity income and expenditure. Furthermore the Committee plans and co-ordinates fundraising events.

#### **Appointment of Trustees / Committee members**

The Trustees were appointed upon charity registration by virtue of their hard work and commitment with regards to the playgroup. Committee members are voted onto the management committee at the annual general meeting by existing committee members.

#### **Review of Development During the Year**

Holsworthy Pre School Playgroup can be found in the beautiful setting of Rowland Gardens, in the centre of the town. Children are looked after in a happy, safe environment by our trained staff.

We continue to provide sessional care for children aged 2-5 years. Currently we have 40 children on our register and are open 5 full days a week. We are Ofsted registered and follow the Early years Foundation Stage Framework.

Funding is available for children the term after their 3rd birthday. 2gether funding for two year olds who meet certain criteria is also available.

Every year we hold a number of fundraising events in the community, which also helps to raise awareness of our charity.

The children are offered a variety of activities including painting, craft, construction, stories, cooking, music and physical play. We take the children on outings within the community such as the Library and the Fire Station. We also welcome visitors to the playgroup such as the police, Lollipop Lady, Nurse and Vet.

We continue to work with outside agencies such as Speech and Language Therapy, Portage and Nursery Plus to support children with additional needs.

## Holsworthy Pre School Playgroup

### Trustees Report for the year ended 31st July 2024

(continued)

#### **Financial Review of the Period**

This year the accounts are showing an overall surplus for the year of £13,170 compared to a deficit in the previous year of £5,568. Income received increased overall by £22,535, £19,580 of this is an increase in fees. Expenditure has increased by just under £4,000. Staff costs have increased by £10,326, however electricity costs have decreased by £5,936.

#### **Reserves Policy**

The Trustees and Committee have identified a level of reserves to be retained to meet exceptional items of expenditure. We maintain an account (Contingency Fund) which has enough funds to cover these costs for a period of one half term. We also maintain a redundancy account which is held to cover any staff redundancies. The amounts in both accounts are regularly reviewed by the committee at meetings.

#### **Investment Policy**

The Trustees and Committee have agreed that all investments should be low risk utilising interest bearing bank accounts.

#### **Major Risks**

The major risks to which the charity is exposed as identified by the Trustees and Committee continue to be reviewed and systems have been established to mitigate those risks.

#### **Activities for the Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

#### **Related Party Transactions**

There have been no related party transactions during the year.

#### **Annual Accounts**

The accounts comply with the statutory requirements, the governing document and the statement of recommended practice.

## Trustees Responsibilities in relation to the financial statements

The Trustees are responsible for preparing the financial statements in accordance with applicable law

Law applicable to Charities in England and Wales requires the Trustees to prepare financial

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- observe the methods and principles in the applicable Charities SORP;
- 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 material 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 remain in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial position of the statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 15<sup>TH</sup> OCTOBER 2024 and signed on their behalf by:



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Kirsty Taylor (Treasurer)

Holsworthy Pre School Playgroup

Balance Sheet as at 31st July 2024

	2024	2023
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	£ <u>40,411</u>	£ <u>27,241</u>
<b>RESERVES</b>		
<b>Unrestricted Funds</b>	7,158	2,067
<b>Designated Funds</b>		
Contingency Fund	10,247	10,132
Redundancy Fund	14,834	10,129
Equipment Fund	8,172	4,913
	£ <u>40,411</u>	£ <u>27,241</u>

Approved by the Board of Trustees on 15<sup>th</sup> OCTOBER 2024 and signed on their behalf by:



\_\_\_\_\_  
Emma Taylor-Luxton (Chair)

**Holsworthy Pre School Playgroup**

**Statement of Financial Activities for the Year Ended 31st July 2024**

	Note	Designated Funds £	Unrestricted Fund £	Total 2024 £	Total 2023 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Fees	2	-	84,551	84,551	64,971
Grants and donations		-	2,764	2,764	343
Fundraising and events	3	-	2,667	2,667	2,329
Investment income	4	297	-	297	101
<b>Total Incoming Resources</b>		<b>297</b>	<b>89,982</b>	<b>90,279</b>	<b>67,744</b>
<b>Less: Cost of generating funds</b>					
Fundraising expenses	3	-	758	758	913
<b>Net Incoming resources available for charitable expenditure</b>		<b>297</b>	<b>89,224</b>	<b>89,521</b>	<b>66,831</b>
<b>Resources Expended</b>					
Charitable Activities	5	-	76,351	76,351	72,399
<b>Total Resources Expended</b>		<b>-</b>	<b>76,351</b>	<b>76,351</b>	<b>72,399</b>
<b>Net ingoing resources before transfers</b>		<b>297</b>	<b>12,873</b>	<b>13,170</b>	<b>(5,568)</b>
<b>Transfers between funds</b>		<b>7,782</b>	<b>(7,782)</b>	<b>-</b>	<b>-</b>
Balance brought forward		<b>25,174</b>	<b>2,067</b>	<b>27,241</b>	<b>32,809</b>
<b>Balance carried forward</b>		<b>£ 33,253</b>	<b>7,158</b>	<b>40,411</b>	<b>27,241</b>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2024**

**1 Accounting Policies**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**Incoming Resources**

All income is included in the SOFA gross of any expenditure. The income is recognised into the accounts when it is received into the Charity bank account. No income resources are deferred.

**Resources Expended**

All resources expended are included in the SOFA gross of any income. All resources are allocated between funds on an actual basis where possible. If such allocation is not possible the resources expended are allocated at the Trustees discretion.

**Donations and legacies**

Donations and legacies are recognised in the accounts when they are received by the Treasurer.

**Cash flow statement**

No cash flow statement has been included on account of the size of the charity.

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2024 (continued)**

<b>2 Fees</b>	<b>2024</b>	<b>2023</b>
Fees	12,234	13,041
Funding	72,317	51,930
	<b>£ 84,551</b>	<b>£ 64,971</b>

<b>3 Fund Raising</b>	<b>Income</b>	<b>Expenses</b>	<b>2024</b>	<b>2023</b>
Christmas Stall	270	67	203	-
Christmas Draw			-	326
Christmas Party	155	130	25	(67)
Open Afternoon			-	11
Summer Fete	801	278	523	247
Sponsored Toddle	307		307	364
BBQ	198		198	-
Tamar Lake TT	136		136	-
Easter	275		275	240
100 Club		43	(43)	148
Table Top	15	5	10	-
Halloween	220	84	136	69
Clothing	150	151	(1)	30
Bags2School	140	-	140	48
Jubilee Open Afternoon	-	-	-	-
	<b>£ 2,667</b>	<b>£ 758</b>	<b>£ 1,909</b>	<b>£ 1,416</b>

**4 Investment Income**

Interest received	<b>£ 297</b>	<b>£ 101</b>
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**5 Charitable Activities**

**Unrestricted Fund**

	<b>2024</b>	<b>2023</b>
Staff Costs	6 65,443	55,117
Training	596	1,062
Advertising	108	108
Morning expenses	2,225	1,957
Equipment, toys and repairs	1,572	917
Building repairs	-	329
Grasscutting	68	174
Light and heat	2,680	8,616
Cleaning materials	15	75
Insurance	1,106	1,013
Telephone	1,067	1,100
Rates and Water	1,004	1,205
Postage and stationary	144	159
Sundries	143	257
Subscriptions	180	310
	<b>£ 76,351</b>	<b>£ 72,399</b>

## Holsworthy Pre School Playgroup

### Notes to the Accounts

#### For the year ended 31st July 2024 (continued)

#### **6 Staff costs**

Gross Wages	27,766	23,983
Employers national insurance	-	-
Gross Wages	£ <u>65,443</u>	£ <u>55,117</u>

On average there were 9 part time employees during the year. There are no employee emoluments above £60,000.

#### **7 Taxation**

Holsworthy Pre School Playgroup is a Registered Charity and the results of its normal activities are not liable to tax.

#### **8 Trustees Remuneration and Expenses**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). There were no Trustees expenses in the year.

#### **9 Donated Goods and Volunteers**

The charity receives a lot of help from its supporters, who give their time freely and often donate small goods such as cakes and raffle prizes. No entries have been made in the financial statements to reflect this as the amount cannot be quantified.

#### **10 Unrestricted Fund**

The general fund is to be used for the objects of the charity. It has arisen through general fundraising activities.

#### **11 Designated Fund**

The Trustees and Committee have identified the need for a maintenance and redundancy fund. The purpose of this is to build-up a fund to be utilised for unexpected repairs and renewals to the property and to cover any redundancy costs.

**Independent Examiners Report**  
**to the Trustees of Holsworthy Pre-School Playgroup**

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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 Commission (under section 145(5)(b) of the Charities Act, and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 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 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.

Rebecca Moore FMAAT  
22 Bray Road  
Holsworthy  
Devon  
EX22 6FJ

Date: 17th February 2025



**HOLSWORTHY PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 278542

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# Accounts

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**Holsworthy Pre School Playgroup**

**Trustees Report and Accounts**

**for the Year Ended 31st July 2023**

**Holworthy Pre School Playgroup**

**Trustees Report for Year Ended 31st July 2023**

The Trustees present their Annual Report and Accounts for the year ended 31st July 2023.

**Legal and Administrative**

Full Name of Charity:	Holworthy Pre School Playgroup
Charity Registration Number:	0278542
Governing Instrument:	Constitution adopted 19th July 1979
Building Trustees:	Mrs Hannah Piper Mrs Mel Allcorn Mrs Pauline Masters
Trustees:	Emma Gliddon (Chair) Beth Lintott (Secretary) Kirsty Taylor (Treasurer) Maria Martin (OFSTED registered person) Daniel Underwood Katherine Watson Victoria Osbourne Louise Passmore
Principal Address of the Charity:	Badock Gardens Bodmin Street Holworthy EX22 6BQ
Independent Examiner:	Rebecca Moore FMAAT 22 Bray Road Holworthy Devon EX22 6FJ

## Holworthy Pre School Playgroup

### Trustees Report for the year ended 31st July 2023

(continued)

#### **Objects of the Charity**

To advance the education of children below compulsory school age by;  
a) providing safe and satisfying groupplay in which parents have the right to take part  
b) encouraging other charitable activities through which parents may help the children  
c) furthering the aims of the pre-school playgroup association.

#### **Principal Powers of the Trustees**

The Trustees delegate the day to day organisation and running of the Charity to the Committee. They are available to support the Committee as requested and are involved in the Charities statistical policies.

#### **Principal Powers of the Committee**

The Committee oversees the financial administration by monitoring the Charity income and expenditure. Furthermore the Committee plans and co-ordinates fundraising events.

#### **Appointment of Trustees / Committee members**

The Trustees were appointed upon charity registration by virtue of their hard work and commitment with regards to the playgroup. Committee members are voted onto the management committee at the annual general meeting by existing committee members.

#### **Review of Development During the Year**

Holworthy Pre School Playgroup can be found in the beautiful setting of Rowland Gardens, in the centre of the town. Children are looked after in a happy, safe environment by our trained staff.

We continue to provide sessional care for children aged 2-5 years. Currently we have 40 children on our register and are open 5 full days a week. We are Ofsted registered and follow the Early years Foundation Stage Framework.

Funding is available for children the term after their 3rd birthday. 2gether funding for two year olds who meet certain criteria is also available.

Every year we hold a number of fundraising events in the community, which also helps to raise awareness of our charity.

The children are offered a variety of activities including painting, craft, construction, stories, cooking, music and physical play. We take the children on outings within the community such as the Library and the Fire Station. We also welcome visitors to the playgroup such as the police, Lollipop Lady, Nurse and Vet.

We continue to work with outside agencies such as Speech and Language Therapy, Portage and Nursery Plus to support children with additional needs.

#### **Financial Review of the Period**

This year the accounts are showing an overall deficit for the year of £5,568 compared to a surplus in the previous year of £6,024. Income received decreased overall by £9,477. Expenditure has increased by just over £2,200 with the largest increase being seen within electricity costs.

**Holsworthy Pre School Playgroup**

**Trustees Report for the year ended 31st July 2023**  
(continued)

**Reserves Policy**

The Trustees and Committee have identified a level of reserves to be retained to meet exceptional items of expenditure. We maintain an account (Contingency Fund) which has enough funds to cover these costs for a period of one half term. We also maintain a redundancy account which is held to cover any staff redundancies. The amounts in both accounts are regularly reviewed by the committee at meetings.

**Investment Policy**

The Trustees and Committee have agreed that all investments should be low risk utilising interest bearing bank accounts.

**Major Risks**

The major risks to which the charity is exposed as identified by the Trustees and Committee continue to be reviewed and systems have been established to mitigate those risks.

**Activities for the Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

**Related Party Transactions**

There have been no related party transactions during the year.

**Annual Accounts**

The accounts comply with the statutory requirements, the governing document and the statement of recommended practice.

**Trustees Responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the financial statements in accordance with applicable

Law applicable to Charities in England and Wales requires the Trustees to prepare financial

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the applicable Charities SORP;

- 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 material departures disclosed and explained in the financial

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will remain in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial position of the statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 5th October 2023 and signed on their behalf by:

  
\_\_\_\_\_  
Kirsty Taylor (Treasurer)

**Holsworthy Pre School Playgroup**

**Balance Sheet as at 31st July 2023**

	2023	2022
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	£ <u>27,241</u>	£ <u>32,809</u>
<b>RESERVES</b>		
<b>Unrestricted Funds</b>	2,067	12,636
<b>Designated Funds</b>		
Contingency Fund	10,132	10,087
Redundancy Fund	10,129	10,086
Equipment Fund	4,913	
	£ <u>27,241</u>	£ <u>32,809</u>

Approved by the Board of Trustees on 5th October 2023 and signed on their behalf by:

EC Gliddon  
Emma Gliddon (Chair)

**Holsworthy Pre School Playgroup**

**Statement of Financial Activities for the Year Ended 31st July 2023**

	Note	Designated Funds £	Unrestricted Fund £	2023 £	Total 2022 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Fees	2	-	64,971	64,971	71,221
Grants and donations		-	343	343	2,190
Fundraising and events	3	-	2,329	2,329	3,807
Investment income	4	88	13	101	3
<b>Total Incoming Resources</b>		<b>88</b>	<b>67,656</b>	<b>67,744</b>	<b>77,221</b>
<b>Less: Cost of generating funds</b>					
Fundraising expenses	3	-	913	913	1,023
<b>Net Incoming resources available for charitable expenditure</b>		<b>88</b>	<b>66,743</b>	<b>66,831</b>	<b>76,198</b>
<b>Resources Expended</b>					
Charitable Activities	5	-	72,399	72,399	70,174
<b>Total Resources Expended</b>		<b>-</b>	<b>72,399</b>	<b>72,399</b>	<b>70,174</b>
<b>Net ingoing resources before transfers</b>		<b>88</b>	<b>(5,656)</b>	<b>(5,568)</b>	<b>6,024</b>
<b>Transfers between funds</b>		<b>4,913</b>	<b>(4,913)</b>	<b>-</b>	<b>-</b>
Balance brought forward		<b>20,173</b>	<b>12,636</b>	<b>32,809</b>	<b>26,785</b>
<b>Balance carried forward</b>		<b>£ 25,174</b>	<b>2,067</b>	<b>27,241</b>	<b>32,809</b>

## Holsworthy Pre School Playgroup

### Notes to the Accounts For the year ended 31st July 2023

#### **1 Accounting Policies**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### **Incoming Resources**

All income is included in the SOFA gross of any expenditure. The income is recognised into the accounts when it is received into the Charity bank account. No income resources are deferred.

#### **Resources Expended**

All resources expended are included in the SOFA gross of any income. All resources are allocated between funds on an actual basis where possible. If such allocation is not possible the resources expended are allocated at the Trustees discretion.

#### **Donations and legacies**

Donations and legacies are recognised in the accounts when they are received by the Treasurer.

#### **Cash flow statement**

No cash flow statement has been included on account of the size of the charity.

<b>2 Fees</b>	<b>2023</b>	<b>2022</b>
Fees	13,041	22,515
Funding	51,930	48,706
	<u>£ 64,971</u>	<u>£ 71,221</u>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2023 (continued)**

<b>3 Fund Raising</b>	<b>Income</b>	<b>Expenses</b>	<b>2023</b>	<b>2022</b>
Christmas Bazaar	-	-	-	235
Christmas Draw	379	53	326	397
Christmas Party	138	205	(67)	(75)
Food Festival	-	-	-	300
Open Afternoon	11	-	11	-
Summer Stalls	675	428	247	389
Sponsored Toddle	364	-	364	579
Trethorne Trip	-	-	-	8
Easter	281	41	240	33
Giving Shopping	-	-	-	12
100 Club	334	186	148	272
Wine & Wisdom	-	-	-	602
Halloween Party	-	-	-	21
Halloween Bags	69	-	69	-
Clothing	30	-	30	(17)
Bags2School	48	-	48	-
Jubilee Open Afternoon	-	-	-	28
	<u>£ 2,329</u>	<u>£ 913</u>	<u>£ 1,416</u>	<u>£ 2,784</u>

**4 Investment Income**

Interest received	<u>£ 101</u>	<u>£ 3</u>
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**5 Charitable Activities**

**Unrestricted Fund**

	<b>2023</b>	<b>2022</b>
Staff Costs	6	55,117
Training	1,062	304
Advertising	108	94
Morning expenses	1,957	2,344
Equipment, toys and repairs	917	1,375
Building repairs	329	216
Grasscutting	174	235
Light and heat	8,616	4,377
Cleaning materials	75	63
Insurance	1,013	889
Telephone	1,100	1,073
Rates and Water	1,205	143
Postage and stationary	159	841
Sundries	257	294
Subscriptions	310	70
	<u>£ 72,399</u>	<u>£ 70,174</u>

**6 Staff costs**

Gross Wages	<u>£ 55,117</u>	<u>£ 57,856</u>
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On average there were 8 part time employees during the year. There are no employee emoluments above £60,000.

**Holworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2023 (continued)**

**7 Taxation**

Holworthy Pre School Playgroup is a Registered Charity and the results of its normal activities are not liable to tax.

**8 Trustees Remuneration and Expenses**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). There were no Trustees expenses in the year.

**9 Donated Goods and Volunteers**

The charity receives a lot of help from its supporters, who give their time freely and often donate small goods such as cakes and raffle prizes. No entries have been made in the financial statements to reflect this as the amount cannot be quantified.

**10 Unrestricted Fund**

The general fund is to be used for the objects of the charity. It has arisen through general fundraising activities.

**11 Designated Fund**

The Trustees and Committee have identified the need for a maintenance and redundancy fund. The purpose of this is to build-up a fund to be utilised for unexpected repairs and renewals to the property and to cover any redundancy costs.

**Independent Examiners Report**  
**to the Trustees of Holsworthy Pre-School Playgroup**

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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 Commission (under section 145(5)(b) of the Charities Act, and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 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 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.

Rebecca Moore FMAAT  
22 Bray Road  
Holsworthy  
Devon  
EX22 6FJ

Date: 8th November 2023

**HOLSWORTHY PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 278542

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# Accounts

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Charity Registration Number 0278542

**Holworthy Pre School Playgroup**  
**Trustees Report and Accounts**  
**for the Year Ended 31st July 2022**

**Holsworthy Pre School Playgroup**

**Trustees Report for Year Ended 31st July 2022**

The Trustees present their Annual Report and Accounts for the year ended 31st July 2022.

**Legal and Administrative**

Full Name of Charity:	Holsworthy Pre School Playgroup
Charity Registration Number:	0278542
Governing Instrument:	Constitution adopted 19th July 1979
The Trustees who served during the year:	Mrs Hannah Piper Mrs Mel Allcorn Mrs Pauline Masters
Committee Members	Bethany Lock (Chair) Victoria Osbourne (Secretary) Alison Cholwill (Treasurer) Rachel Wright (OFSTED registered person) Rebecca Allcorn
Principal Address of the Charity:	Badock Gardens Bodmin Street Holsworthy EX22 6BQ
Independent Examiner:	Rebecca Moore FMAAT 22 Bray Road Holsworthy Devon EX22 6FJ

## **Holsworthy Pre School Playgroup**

### **Trustees Report for the year ended 31st July 2022**

(continued)

#### **Objects of the Charity**

- To advance the education of children below compulsory school age by;
- a) providing safe and satisfying groupplay in which parents have the right to take part
  - b) encouraging other charitable activities through which parents may help the children
  - c) furthering the aims of the pre-school playgroup association.

#### **Principal Powers of the Trustees**

The Trustees delegate the day to day organisation and running of the Charity to the Committee. They are available to support the Committee as requested and are involved in the Charities statistical policies.

#### **Principal Powers of the Committee**

The Committee oversees the financial administration by monitoring the Charity income and expenditure. Furthermore the Committee plans and co-ordinates fundraising events.

#### **Appointment of Trustees / Committee members**

The Trustees were appointed upon charity registration by virtue of their hard work and commitment with regards to the playgroup. Committee members are voted onto the management committee at the annual general meeting by existing committee members.

#### **Review of Development During the Year**

Holsworthy Pre School Playgroup can be found in the beautiful setting of Rowland Gardens, in the centre of the town. Children are looked after in a happy, safe environment by our trained staff.

We continue to provide sessional care for children aged 2-5 years. Currently we have 40 children on our register and are open 5 full days a week. We are Ofsted registered and follow the Early years Foundation Stage Framework.

Funding is available for children the term after their 3rd birthday. Together funding for two year olds who meet certain criteria is also available.

Every year we hold a number of fundraising events in the community, which also helps to raise awareness of our charity.

The children are offered a variety of activities including painting, craft, construction, stories, cooking, music and physical play. We take the children on outings within the community such as the Library and the Fire Station. We also welcome visitors to the playgroup such as the police, Lollipop Lady, Nurse and Vet.

We continue to work with outside agencies such as Speech and Language Therapy, Portage and Nursery Plus to support children with additional needs.

#### **Financial Review of the Period**

This year the accounts are showing an overall surplus for the year of £6,024 compared to a deficit in the previous year of £17,286. Income received decreased overall by just over £1,800. Fees have increased but grants and donations have reduced. Expenditure has reduced by just over £25,000 however, last year a large amount of building maintenance was completed.

**Holsworthy Pre School Playgroup**

**Trustees Report for the year ended 31st July 2022**  
(continued)

**Reserves Policy**

The Trustees and Committee have identified a level of reserves to be retained to meet exceptional items of expenditure. We maintain an account (Contingency Fund) which has enough funds to cover these costs for a period of one half term. We also maintain a redundancy account which is held to cover any staff redundancies. The amounts in both accounts are regularly reviewed by the committee at meetings.

**Investment Policy**

The Trustees and Committee have agreed that all investments should be low risk utilising interest bearing bank accounts.

**Major Risks**

The major risks to which the charity is exposed as identified by the Trustees and Committee continue to be reviewed and systems have been established to mitigate those risks.

**Activities for the Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

**Related Party Transactions**

There have been no related party transactions during the year.

**Annual Accounts**

The accounts comply with the statutory requirements, the governing document and the statement of recommended practice.

**Trustees Responsibilities in relation to the financial statements**


The Trustees are responsible for preparing the financial statements in accordance with applicable

Law applicable to Charities in England and Wales requires the Trustees to prepare financial

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 material departures disclosed and explained in the financial
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will remain in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial position of the statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 29/09/22 and signed on their behalf by:

  
Alison Cholwill (Treasurer)

**Holsworthy Pre School Playgroup**

**Balance Sheet as at 31st July 2022**

	2022	2021
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	£ <u>32,809</u>	£ <u>26,785</u>
<b>RESERVES</b>		
<b>Unrestricted Funds</b>	12,636	6,614
<b>Designated Funds</b>		
Contingency Fund	10,087	10,086
Redundancy Fund	10,086	10,085
	£ <u>32,809</u>	£ <u>26,785</u>

Approved by the Board of Trustees on 29/07/2022 and signed on their behalf by:



\_\_\_\_\_  
Bethany Lock (Chair)

**Holsworthy Pre School Playgroup**

**Statement of Financial Activities for the Year Ended 31st July 2022**

	Note	Designated Funds £	Unrestricted Fund £	2022 £	Total 2021 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Fees	2	-	71,221	71,221	70,754
Grants and donations		-	2,190	2,190	5,271
Fundraising and events	3	-	3,807	3,807	3,034
Investment income	4	3	-	3	2
<b>Total Incoming Resources</b>		<b>3</b>	<b>77,218</b>	<b>77,221</b>	<b>79,061</b>
<b>Less: Cost of generating funds</b>					
Fundraising expenses	3	-	1,023	1,023	1,036
<b>Net Incoming resources available for charitable expenditure</b>		<b>3</b>	<b>76,195</b>	<b>76,198</b>	<b>78,025</b>
<b>Resources Expended</b>					
Charitable Activities	5	-	70,174	70,174	95,311
<b>Total Resources Expended</b>		<b>-</b>	<b>70,174</b>	<b>70,174</b>	<b>95,311</b>
<b>Net ingoing resources before transfers</b>		<b>3</b>	<b>6,021</b>	<b>6,024</b>	<b>(17,286)</b>
<b>Transfers between funds</b>					
Balance brought forward		20,170	6,615	26,785	44,071
<b>Balance carried forward</b>		<b>£ 20,173</b>	<b>12,636</b>	<b>32,809</b>	<b>26,785</b>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2022**

**1 Accounting Policies**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**Incoming Resources**

All income is included in the SOFA gross of any expenditure. The income is recognised into the accounts when it is received into the Charity bank account. No income resources are deferred.

**Resources Expended**

All resources expended are included in the SOFA gross of any income. All resources are allocated between funds on an actual basis where possible. If such allocation is not possible the resources expended are allocated at the Trustees discretion.

**Donations and legacies**

Donations and legacies are recognised in the accounts when they are received by the Treasurer.

**Cash flow statement**

No cash flow statement has been included on account of the size of the charity.

<b>2 Fees</b>	<b>2022</b>	<b>2021</b>
Fees	22,515	19,030
Funding	48,706	51,724
Toddlers	-	-
	£ <u>71,221</u>	£ <u>70,754</u>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts  
For the year ended 31st July 2022 (continued)**

<b>3 Fund Raising</b>	<b>Income</b>	<b>Expenses</b>	<b>2022</b>	<b>2021</b>
Christmas Bazaar	495	260	235	-
Christmas Draw	430	33	397	318
Christmas Cards	-	-	-	72
Christmas Party	-	75	(75)	-
Food Festival	300	-	300	-
Christmas Bags	-	-	-	14
Coffee Morning	42	42	-	-
Pud/Candles	-	-	-	(2)
Summer Stalls	447	58	389	-
Summer Draw	-	-	-	340
Sponsored Toddle	579	-	579	451
Trethorne Trip	8	-	8	-
Easter Bags	-	-	-	(22)
Easter Egg Hunt	33	-	33	-
Giving Shopping	12	-	12	65
100 Club	540	268	540	524
Wine & Wisdom	667	65	602	-
Halloween Party	187	166	21	-
Halloween Bags	-	-	-	125
Clothing	39	56	(17)	(19)
Bags2School	-	-	-	132
Jubilee Open Afternoon	28	-	28	-
	<u>£ 3,807</u>	<u>£ 1,023</u>	<u>£ 2,784</u>	<u>£ 1,998</u>

**4 Investment Income**

Interest received	£ 3	£ 2
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**5 Charitable Activities**

**Unrestricted Fund**

	<b>2022</b>	<b>2021</b>
Staff Costs	6	57,856
Training	304	954
Advertising	94	67
Morning expenses	2,344	2,818
Equipment, toys and repairs	1,375	1,358
Building repairs	216	24,924
Grasscutting	235	215
Light and heat	4,377	2,808
Cleaning materials	63	81
Insurance	889	784
Telephone	1,073	926
Rates and Water	143	63
Postage and stationary	841	779
Sundries	294	351
Subscriptions	70	185
	<u>£ 70,174</u>	<u>£ 95,311</u>

**6 Staff costs**

Gross Wages	£ 57,856	£ 58,998
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On average there were 10 part time employees during the year. There are no employee emoluments above £60,000.

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2022 (continued)**

**7 Taxation**

Holsworthy Pre School Playgroup is a Registered Charity and the results of its normal activities are not liable to tax.

**8 Trustees Remuneration and Expenses**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). There were no Trustees expenses in the year.

**9 Donated Goods and Volunteers**

The charity receives a lot of help from its supporters, who give their time freely and often donate small goods such as cakes and raffle prizes. No entries have been made in the financial statements to reflect this as the amount cannot be quantified.

**10 Unrestricted Fund**

The general fund is to be used for the objects of the charity. It has arisen through general fundraising activities.

**11 Designated Fund**

The Trustees and Committee have identified the need for a maintenance and redundancy fund. The purpose of this is to build-up a fund to be utilised for unexpected repairs and renewals to the property and to cover any redundancy costs.

**Independent Examiners Report**  
**to the Trustees of Holsworthy Pre-School Playgroup**

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

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 Commission (under section 145(5)(b) of the Charities Act, and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 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 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.

Rebecca Moore FMAAT  
22 Bray Road  
Holsworthy  
Devon  
EX22 6FJ

Date: 27th September 2022

**HOLSWORTHY PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 278542

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# Accounts

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Charity Registration Number 0278542

**Holsworthy Pre School Playgroup**

**Trustees Report and Accounts**

**for the Year Ended 31st July 2021**

Rebecca Moore FMAT  
22 Bay Road  
Holsworthy  
Devon  
EX22 8PJ

EX22 88Q  
Holsworthy  
Bodinn Street  
Babok Gardens

Rebecca Alton  
Bethany Lock  
Andrew Mitchell  
Tom Sciffins  
Rachel Wright (OFSTED registered person)  
Claire Humphries (Treasurer)  
Victoria Osborne (Secretary)  
Rachel Sefton (Chair)

Independent Examiner

Principal Address of the Charity

Committee Members

The Trustees who served

Governing Instrument

Charity Registration Number

Full Name of Charity

Legal and Administrative

The Trustees present their Annual Report and Accounts for the year ended 31st July 2021.

Trustees Report for Year Ended 31st July 2021

Holsworthy Pre School Playgroup

**Holsworthy Pre School Playgroup**

**Trustees Report for Year Ended 31st July 2021**

The Trustees present their Annual Report and Accounts for the year ended 31st July 2021.

**Legal and Administrative**

Full Name of Charity:	Holsworthy Pre School Playgroup
Charity Registration Number:	0278542
Governing Instrument:	Constitution adopted 19th July 1979
The Trustees who served during the year:	Mrs Hannah Piper Mrs Mel Allcorn Mrs Pauline Masters
Committee Members	Rachel Schiller (Chair) Victoria Osbourne (Secretary) Claire Humphries (Treasurer) Rachel Wright (OFSTED registered person) Tom Schiller Andrew Mitchell Bethany Lock Rebecca Allcorn
Principal Address of the Charity:	Badock Gardens Bodmin Street Holsworthy EX22 6BQ
Independent Examiner:	Rebecca Moore FMAAT 22 Bray Road Holsworthy Devon EX22 6FJ

## **Holsworthy Pre School Playgroup**

### **Trustees Report for the year ended 31st July 2021**

(continued)

#### **Objects of the Charity**

To advance the education of children below compulsory school age by;

- providing safe and satisfying groupplay in which parents have the right to take part
- encouraging other charitable activities through which parents may help the children
- furthering the aims of the pre-school playgroup association.

#### **Principal Powers of the Trustees**

The Trustees delegate the day to day organisation and running of the Charity to the Committee. They are available to support the Committee as requested and are involved in the Charities statistical policies.

#### **Principal Powers of the Committee**

The Committee oversees the financial administration by monitoring the Charity income and expenditure. Furthermore the Committee plans and co-ordinates fundraising events.

#### **Appointment of Trustees / Committee members**

The Trustees were appointed upon charity registration by virtue of their hard work and commitment with regards to the playgroup. Committee members are voted onto the management committee at the annual general meeting by existing committee members.

#### **Review of Development During the Year**

Holsworthy Pre School Playgroup can be found in the beautiful setting of Rowland Gardens, in the centre of the town. Children are looked after in a happy, safe environment by our trained staff.

We continue to provide sessional care for children aged 2-5 years. Currently we have 40 children on our register and are open 5 full days a week. We are Ofsted registered and follow the Early years Foundation Stage Framework.

Funding is available for children the term after their 3rd birthday. 2gether funding for two year olds who meet certain criteria is also available.

Every year we hold a number of fundraising events in the community, which also helps to raise awareness of our charity. This year our fundraising was much reduced due to the Coronavirus pandemic, however before the country was put into lockdown we were able to hold a Christmas Bazaar, Coffee Morning and Big Breakfast.

The children are offered a variety of activities including painting, craft, construction, stories, cooking, music and physical play. We take the children on outings within the community such as the Library and the Fire Station. We also welcome visitors to the playgroup such as the police, Lollipop Lady, Nurse and Vet.

We continue to work with outside agencies such as Speech and Language Therapy, Portage and Nursery Plus to support children with additional needs.

#### **Financial Review of the Period**

This year the accounts are showing an overall deficit for the year of £17,286 compared to a surplus in the previous year of £6,103. Income received increased overall by over £11,500, with the majority of the increase being seen within fees. Expenditure was up by over £35,000 due to building maintainace costs and an increase in wages costs. Building maintainance completed during the year included the replacement of the electrics, wall and loft insulation, the creation of an office space, fire alarm system and internal and external redecoration. Despite the extensive works, there is still a healthy amount in reserves.

**Holsworthy Pre School Playgroup**

**Trustees Report for the year ended 31st July 2021**

(continued)

**Reserves Policy**

The Trustees and Committee have identified a level of reserves to be retained to meet exceptional items of expenditure. We maintain an account (Contingency Fund) which has enough funds to cover these costs for a period of one half term. We also maintain a redundancy account which is held to cover any staff redundancies. The amounts in both accounts are regularly reviewed by the committee at meetings.

**Investment Policy**

The Trustees and Committee have agreed that all investments should be low risk utilising interest bearing bank accounts.

**Major Risks**

The major risks to which the charity is exposed as identified by the Trustees and Committee continue to be reviewed and systems have been established to mitigate those risks.

**Activities for the Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

**Related Party Transactions**

There have been no related party transactions during the year.

**Annual Accounts**

The accounts comply with the statutory requirements, the governing document and the statement of recommended practice.

**Trustees Responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the financial statements in accordance with applicable

Law applicable to Charities in England and Wales requires the Trustees to prepare financial

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- 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 material departures disclosed and explained in the financial
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will remain in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial position of the statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 3 | 11 | 21 and signed on their behalf by:



Claire Humphries (Treasurer)

**Holworthy Pre School Playgroup**

**Balance Sheet as at 31st July 2021**

	2021	2020
<b>CURRENT ASSETS</b>		
Cash at bank and in hand	£ <u>26,785</u>	£ <u>44,071</u>
<b>RESERVES</b>		
<b>Unrestricted Funds</b>	6,614	25,903
<b>Designated Funds</b>		
Contingency Fund	10,086	8,085
Redundancy Fund	10,085	10,083
	£ <u>26,785</u>	£ <u>44,071</u>

Approved by the Board of Trustees on ..... <sup>2021</sup> 3 NOVEMBER ~~2020~~ and signed on their behalf by:

  
\_\_\_\_\_  
Rachel Schiller (Chairperson)

**Holsworthy Pre School Playgroup**

**Statement of Financial Activities for the Year Ended 31st July 2021**

	Note	Designated Funds £	Unrestricted Fund £	Total 2021 £	Total 2020 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Fees	2	-	70,754	70,754	63,300
Grants and donations		-	5,271	5,271	1,416
Fundraising and events	3	-	3,034	3,034	2,789
Investment income	4	2	-	2	5
<b>Total Incoming Resources</b>		<b>2</b>	<b>79,059</b>	<b>79,061</b>	<b>67,510</b>
<b>Less: Cost of generating funds</b>					
Fundraising expenses	3	-	1,036	1,036	1,316
<b>Net Incoming resources available for charitable expenditure</b>		<b>2</b>	<b>78,023</b>	<b>78,025</b>	<b>66,194</b>
<b>Resources Expended</b>					
Charitable Activities	5	-	95,311	95,311	60,091
<b>Total Resources Expended</b>		<b>-</b>	<b>95,311</b>	<b>95,311</b>	<b>60,091</b>
<b>Net ingoing resources before transfers</b>		<b>2</b>	<b>(17,288)</b>	<b>(17,286)</b>	<b>6,103</b>
<b>Transfers between funds</b>		<b>2,000</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>
Balance brought forward		<b>18,168</b>	<b>25,903</b>	<b>44,071</b>	<b>37,968</b>
<b>Balance carried forward</b>		<b>£ 20,170</b>	<b>6,615</b>	<b>26,785</b>	<b>44,071</b>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**  
**For the year ended 31st July 2021**

**1 Accounting Policies**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to give a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**Incoming Resources**

All income is included in the SOFA gross of any expenditure. The income is recognised into the accounts when it is received into the Charity bank account. No income resources are deferred.

**Resources Expended**

All resources expended are included in the SOFA gross of any income. All resources are allocated between funds on an actual basis where possible. If such allocation is not possible the resources expended are allocated at the Trustees discretion.

**Donations and legacies**

Donations and legacies are recognised in the accounts when they are received by the Treasurer.

**Cash flow statement**

No cash flow statement has been included on account of the size of the charity.

<b>2 Fees</b>	<b>2021</b>	<b>2020</b>
Fees	19,030	10,054
Funding	51,724	53,192
Toddlers	-	54
	<u>£ 70,754</u>	<u>£ 63,300</u>

**Holsworthy Pre School Playgroup**

**Notes to the Accounts  
For the year ended 31st July 2021 (continued)**

<b>3 Fund Raising</b>	<b>Income</b>	<b>Expenses</b>	<b>2021</b>	<b>2020</b>
Christmas Nativity		-	-	-
Christmas Draw	375	57	318	304
Christmas Cards	267	195	72	76
Christmas Bazaar	-	-	-	228
Christmas Bags	83	69	14	-
Pud/Candles	88	90	(2)	-
Summer Play Scheme	-	-	-	141
Summer Draw	371	31	340	-
Sponsored Toddler	451	-	451	-
Tempest Photography	-	-	-	-
Easter Bags	24	46	(22)	-
Big Breakfast	-	-	-	389
Giving Shopping	65	-	65	-
100 Club	768	244	524	-
Coffee Morning	-	-	-	275
Halloween Party	-	-	-	47
Halloween Bags	262	137	125	-
Clothing	123	142	(19)	13
Bags2School	132	-	132	-
Food Festival	25	25	-	-
	<u>£ 3,034</u>	<u>£ 1,036</u>	<u>£ 1,998</u>	<u>£ 1,473</u>

**4 Investment Income**

Interest received	£ 2	£ 5
-------------------	-----	-----

**5 Charitable Activities**

**Unrestricted Fund**

		<b>2021</b>	<b>2020</b>
Staff Costs	6	58,998	49,553
Training		954	2,857
Advertising		67	-
Morning expenses		2,818	1,441
Equipment, toys and repairs		1,358	1,086
Building repairs		24,924	325
Grasscutting		215	-
Light and heat		2,808	1,553
Cleaning materials		81	73
Insurance		784	724
Telephone		926	746
Rates and Water		63	293
Postage and stationary		779	826
Sundries		351	369
Subscriptions		185	245
		<u>£ 95,311</u>	<u>£ 60,091</u>

**6 Staff costs**

Gross Wages	£ 58,998	£ 49,553
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On average there were 10 part time employees during the year. There are no employee emoluments above £60,000.

**Holsworthy Pre School Playgroup**

**Notes to the Accounts**

**For the year ended 31st July 2021 (continued)**

**7 Taxation**

Holsworthy Pre School Playgroup is a Registered Charity and the results of its normal activities are not liable to tax.

**8 Trustees Remuneration and Expenses**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). There were no Trustees expenses in the year.

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The charity receives a lot of help from its supporters, who give their time freely and often donate small goods such as cakes and raffle prizes. No entries have been made in the financial statements to reflect this as the amount cannot be quantified.

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The general fund is to be used for the objects of the charity. It has arisen through general fundraising activities.

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**Independent Examiners Report**  
**to the Trustees of Holsworthy Pre-School Playgroup**

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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- \* to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- \* to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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**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.

Rebecca Moore FMAAT  
22 Bray Road  
Holsworthy  
Devon  
EX22 6FJ

Date: 9th November 2021