

CHARITY NUMBER: 801721

MARDEN PRE-SCHOOL PLAYGROUP

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

## MARDEN PRE-SCHOOL PLAYGROUP

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## MARDEN PRE-SCHOOL PLAYGROUP

### LEGAL AND ADMINISTRATIVE DETAILS

#### FOR THE YEAR ENDED 31 AUGUST 2023

The Marden Pre-School Playgroup is a registered charity (No. 801721) and affiliated to the Pre-School Learning Alliance whose model constitution it adopted. The model constitution was amended during 2011 and adopted by the charity on 8 October 2011.

The Charity is administered by a committee, who are the trustees and who are elected annually: those during the year being:

Adam Benton	(resigned in the year)
Mary Chapple	(appointed 14 September 2023)
Stephen Chapple	(appointed 1 November 2023)
Zoe Clarkson	
Laura Collins	(resigned in the year)
Kerry Furini	(resigned in the year)
Claire Jackson	(resigned in the year)
Lucy Kodua	(appointed 14 September 2023)
Katherine Seaman	(resigned in the year)
Hayley Schlosser	
Sophia Shore	(resigned in the year)

The Registered Office Address is:

Marden Memorial Hall  
Goudhurst Road  
Marden  
Kent  
TN12 9JX

#### **Aims and Public Benefit**

The aims of the Pre-School 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;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Independent Examiner is:

T Lane  
Director in M N Jenks & Co Limited  
72 Commercial Road  
Paddock Wood  
TONBRIDGE  
Kent TN12 6DP

## MARDEN PRE-SCHOOL PLAYGROUP

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 August 2023. Legal and administrative information set out on page 1 forms part of this report.

### RECRUITMENT AND APPOINTMENT OF TRUSTEES

In selecting persons to be appointed trustees, the trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the area of benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objects or the management of the trust.

### FINANCIAL REVIEW

The total incoming resources for the year amounted to £161,460 (2023 - £133,655) and total resources expended amounted to £172,523 (2022 - £145,754) giving a net decrease in cash and bank balances of £11,063. At the end of the year, cash and bank balances totalled £13,007 (2022 - £24,071).

### RESERVES POLICY

The Trustees have a target cash level of £35,000 (2022 - £35,000) to cover future expenditure.

### REVIEW OF ACTIVITIES

Dear Parents, Staff, and Friends of Marden Pre-School

As the year draws to a close, we want to take a moment to reflect on the wonderful moments, achievements, and growth we've experienced together at Marden Pre-School. It's been a truly special year, and we are so grateful to be part of such a warm and nurturing community.

#### **A Year of Fun and Learning**

From messy play to magical storytimes, from our garden explorations to our creative craft sessions, the children have had a year filled with curiosity and joy. It has been heartwarming to see them develop confidence, friendships, and a love for learning that will stay with them for years to come.

#### **Special Events & Milestones**

This year, we've had some fantastic events that brought us all together! Our annual Summer Fair was a great success, filled with laughter, games, and delicious treats. We also celebrated important milestones such as our little graduates moving on to 'big school'—we couldn't be prouder of them! A special congratulations to our wonderful deputy manager, Nicola, who welcomed her beautiful baby girl, Rosie, this year! We wish Nicola an enjoyable and restful maternity leave and look forward to seeing her back soon.

#### **Our Amazing Team**

A huge thank you to our incredible staff who have worked tirelessly to create a caring and stimulating environment for the children. Their dedication, patience, and enthusiasm are at the heart of everything we do. We would also like to thank our wonderful parent volunteers who have given their time and energy to support us throughout the year.

#### **Looking Ahead**

As we step into the next year, we are excited about new opportunities, fresh learning experiences, and continuing to make Marden Pre-School a place where children feel happy and inspired. We look forward to welcoming new families and seeing our returning children continue to blossom.

MARDEN PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

REVIEW OF ACTIVITIES (continued)

**A Final Thank You**

To all our parents, carers, and friends—thank you for your support, encouragement, and partnership. Your involvement makes all the difference, and we appreciate each and every one of you.

Warm regards,

Lucy Kodua – Chair of the Committee  
Hayley Schlosser – Preschool Manager

RISK REVIEW

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. The procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

Charity Law requires the Trustees to prepare in respect of each financial year of the Charity a statement of accounts complying with such requirements as to its form and contents as may be prescribed by regulations made by the Secretary of State. In preparing those financial statements the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) 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 proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to 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.

Signed on behalf of the Board of Trustees:

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LUCY KODUA  
CHAIRPERSON

Dated: .....

## REPORT OF THE INDEPENDENT EXAMINER

### TO THE TRUSTEES OF MARDEN PRE-SCHOOL PLAYGROUP

I have reported on the financial statements for the year ended 31 August 2023 set out on pages 5 to 7 which have been prepared under the historical cost convention.

### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINER

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

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINERS' REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINERS' 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 s130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

72 Commercial Road  
Paddock Wood, Tonbridge, Kent

Chartered Accountants

MARDEN PRE-SCHOOL PLAYGROUP  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2023

	<u>2023</u> £	<u>2022</u> £
<u>RECEIPTS</u>		
<u>Charitable Activities</u>		
Government Funding Received	126,499	100,270
Fees and Sales	31,228	20,830
Training Income	264	7,500
	<hr/>	<hr/>
	157,991	128,600
<u>Voluntary Income</u>	<hr/>	<hr/>
Donations	218	-
Grants Received	300	4,095
	<hr/>	<hr/>
	518	4,095
<u>Fundraising Income</u>	<hr/>	<hr/>
	2,831	940
<u>Other Income</u>	<hr/>	<hr/>
	52	-
<u>Income from Assets</u>	<hr/>	<hr/>
Bank Interest	68	20
	<hr/>	<hr/>
<u>Total Receipts</u>	161,460	133,655
	<hr/>	<hr/>
<u>PAYMENTS</u>		
<u>Cost of Charitable Activities</u>		
Staff Costs	139,024	113,778
Consumables	417	799
Print, Post, Stationery and IT Costs	844	1,664
Premises Hire	14,042	11,622
Insurance	1,367	1,176
Equipment & Maintenance	2,836	4,765
Telephone	1,466	1,274
Food and Drink	605	1,174
Consultancy	4,109	2,923
Subscriptions	1,022	283
Training	304	972
Sundries	991	1,686
Pension Costs	2,295	1,593
Bad Debt	-	310
Recruitment Costs	193	89
Cleaning and Hygiene	677	466
Equipment Hire	689	346
	<hr/>	<hr/>
	170,881	144,920
<u>Fundraising Costs</u>	<hr/>	<hr/>
	299	-
<u>Other Expenditure</u>	<hr/>	<hr/>
Independent Examiner's Fees	642	624
Bookkeeping and Payroll Costs	701	210
	<hr/>	<hr/>
	1,343	834
<u>Total Payments</u>	<hr/>	<hr/>
	172,523	145,754
<u>NET RECEIPTS (PAYMENTS) FOR THE YEAR</u>	<hr/>	<hr/>
	(11,063)	(12,099)
<u>CASH &amp; BANK BALANCES AT 31.8.2022</u>	<hr/>	<hr/>
	24,071	36,170
<u>CASH &amp; BANK BALANCES AT 31.8.2023</u>	<hr/>	<hr/>
	£ 13,007	£ 24,071

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2023

	<u>2023</u> £	<u>2022</u> £
<u>MONETARY ASSETS</u>		
<u>Bank and cash balances</u>		
Bank Current Accounts	11,532	10,438
Bank Reserve Accounts	1	13,097
PAYPAL Account	34	40
Cash Float	1,440	496
	<u>£ 13,007</u>	<u>£ 24,071</u>
<u>NON-MONETARY ASSETS</u>		
<u>FIXED ASSETS</u>		
Equipment and furniture – estimated value	<u>£ 30,000</u>	<u>£ 30,000</u>
<u>CURRENT ASSETS</u>		
Parent Fees	427	-
Prepayments	-	-
	<u>£ 427</u>	<u>£ -</u>
<u>CURRENT LIABILITIES</u>		
<u>Creditors</u>		
Independent examiner's fees	672	642
Staff Costs	718	-
Rent	1,779	1,708
KCC Fees in Advance	-	-
Other	161	1,144
	<u>£ 3,330</u>	<u>£ 3,494</u>

Hayley Schlosser

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HAYLEY SCHLOSSER  
TRUSTEE

Statements were approved on: 31/03/2025 .....



MARDEN PRE-SCHOOL PLAYGROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1. TRUSTEES RELATED PARTY TRANSACTIONS

Staff costs include £34,504 (2022 - £32,480) paid to one Trustee in respect of their role as employee of the playgroup, including employers national insurance and pension contributions. The employment was in place prior to the appointment as Trustee.