

# ORTON LONGUEVILLE PLAYGROUP

England & Wales · Charity number 1015208

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1992-11-13

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

## Contact

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**Address** Woodside Lodge  
Oundle Road  
Orton Longueville  
Peterborough  
PE2 7EA

**Phone** 01733 368384

**Email** [ortonlonguevilleplaygroup@hotmail.co.uk](mailto:ortonlonguevilleplaygroup@hotmail.co.uk)

**Website** <https://olplaygroup.wixsite.com/mysite>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN 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 FACILITIES AND TRAINING COURSES, 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, REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS (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)INVESTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

**Activities:** We are a Sessional Playgroup for children aged 2yrs to 4yrs 11mths.

## Classification

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

## Geography

- **Area of benefit:** ORTON LONGUEVILLE
- Peterborough City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£349,642	£300,287	-	-
2024-07-31	£316,780	£313,436	-	-
2023-07-31	£265,730	£246,466	-	-
2022-07-31	£238,573	£235,723	-	-
2021-07-31	£194,696	£208,694	-	-

## Trustees

Name	Role	Appointed
<b>Emma Meins</b>	Chair	2023-06-13
Charlotte Pask		2024-07-03
Daniela Stojanov		2025-10-14
Ellie Pask		2024-10-15
Hannah Humber		2024-10-10
Racheal Jones		2022-01-26
Sarah Wells		2024-10-15
Taina Faraleiro		2024-07-10

**ORTON LONGUEVILLE PLAYGROUP**

England & Wales - Charity number 1015208

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# Accounts

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**Charity Registration No. 1015208**

**ORTON LONGUEVILLE PLAYGROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

# ORTON LONGUEVILLE PLAYGROUP

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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES AND OFFICERS

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Trustees	E Meins T Fareleio H Humber R Jones G Johnson C Pask E Pask S Wells J Wells	Chair   awaiting Ofsted approval   awaiting Ofsted approval	       resigning at AGM
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Registered Address	Woodside Lodge Oundle Road Orton Longueville Peterborough PE2 7EA
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Charity Registration Number	1015208
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Independent Examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE
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Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025

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The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

The Trustees during the year to 31 July 2025 were:

E Meins	Chair	
T Fareleio		
H Humber		
R Jones		
G Johnson	awaiting Ofsted approval	
C Pask		
E Pask		
S Wells		
J Wells	awaiting Ofsted approval	resigning at AGM

The main objective of the charity remains to enhance the development and education of children under statutory school age. We keep in mind the Charity Commission's guidance on public benefit whilst planning our activities at trustee meetings. We aim to provide a safe, secure, stimulating, caring, environment which is sensitive to the needs of the children and to include parents, families and carers in a community based group. This benefits the children attending our setting by extending their learning through a variety of experiences and developing their social skills with other children and adults.

Once again the vast majority of the playgroup's funds continue to come from the Government Nursery Grant for 3 and 4 year olds. The figure for this year was £267,512 compared to £228,372 last year. Due to the introduction of expanded funding for 2 year olds we have seen an increase in attendance and income.

The trustees have assessed the major risks which the charity faces and confirm that systems have been established to enable regular reviews to mitigate these risks.

The trustees policy is to aim to hold 3 months worth of expenditure as reserves. This is an ideal that we continue to aim for and are currently achieving.

We expect our income levels to be maintained for the coming year. Our expenses also continue to increase especially in terms of wages due minimum wage and National Insurance increases. We expect this to increase again next year as well as other running costs that are slowly increasing.

We are still waiting for the Lease to be agreed so this could be a factor in increasing costs in coming months. Due to the age of the building we now have a programme of maintenance that is ongoing to decorate, repair and replace where necessary, and due to increased numbers of children we will be looking at staffing to see if we need to

We feel the Playgroup is in a good financial position to continue to operate and to continue the improvement of the facilities and equipment, but have decided to aim to hold a further 2 months of expenditure to cover for further unexpected costs as a result of repairs and any other eventuality. Again, this is currently being achieved, but will be monitored for reasonableness in future years.

E Meins  
Chair

Date: 14 October 2025

# ORTON LONGUEVILLE PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORTON LONGUEVILLE PLAYGROUP

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I report to the charity's trustees on my examination of the accounts of Orton Longueville Playgroup for the year ended 31 July 2025, which are set out on pages 4 to 11.

### Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')..

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D W Mason FMAAT DChA  
DWM Accounting Limited  
9 Needham Court  
Yaxley  
Peterborough  
PE7 3LE

Date: 14 October 2025

# ORTON LONGUEVILLE PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income:</b>					
Income from donations		288	-	288	544
Income from charitable activities	3	338,415	8,540	346,955	314,919
Income from other activities	4	2,399	-	2,399	1,317
<b>Total income</b>		<u>341,102</u>	<u>8,540</u>	<u>349,642</u>	<u>316,780</u>
<b>Expenditure:</b>					
Charitable activities	5	284,460	9,218	293,678	308,799
Support costs	6	6,469	140	6,609	4,637
<b>Total resources expended</b>		<u>290,929</u>	<u>9,358</u>	<u>300,287</u>	<u>313,436</u>
<b>Net movement in funds for the year</b>		50,173	(818)	49,355	3,344
Fund balances brought forward		128,473	2,738	131,211	127,867
<b>Fund balances carried forward</b>		<u><u>178,646</u></u>	<u><u>1,920</u></u>	<u><u>180,566</u></u>	<u><u>131,211</u></u>

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## BALANCE SHEET AS AT 31 JULY 2025

	Note	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	9	6,292		4,870	
Cash at bank and in hand		177,761		140,028	
		<u>184,053</u>		<u>144,898</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(3,487)</u>		<u>(13,687)</u>	
<b>Net current assets</b>			180,566		131,211
<b>Net assets</b>			<u>180,566</u>		<u>131,211</u>
<b>Funds of the charity</b>					
Unrestricted funds	11		178,646		128,473
Restricted funds	12		1,920		2,738
<b>Total charity funds</b>			<u>180,566</u>		<u>131,211</u>

The financial statements were approved by the trustees on 14 October 2025

E Meins  
Chair

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

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### 1 Accounting policies

The accounts have been prepared on the historical cost basis of accounting. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities - the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosures are required to show a true and fair view.

#### 1.2 Public benefit

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

#### 1.3 Exemption from preparing cash flow statement

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

#### 1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents fees, SEN funding, fund-raising proceeds, uniform sales and other income receivable in the year.

#### 1.5 Expenditure and irrecoverable VAT

Expenditure, including VAT, is recognised on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

#### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

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### 1 Accounting policies (continued)

#### 1.7 Tangible fixed assets and depreciation

All expenditure on equipment is written off in the year of purchase, therefore there are no fixed assets or depreciation.

#### 1.8 Fund accounting

Funds held by the charity are:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

*Designated funds* - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 1.9 Financial instruments

The charity only has financial instruments which meet the criteria of a basic financial instrument as defined by section 11 of FRS 102.

Short term debtors and creditors are measured at transaction price.

#### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.11 Employee benefits

##### *Short-term employee benefits*

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

##### *Post-employment defined contribution plans*

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund or personal plans and are recognised as an expense as they are incurred.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

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### 2 Legal status of the charity

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

### 3 Income from charitable activities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Fees	309,658	1,120	310,778	288,848
SEN Funding	28,757	7,420	36,177	26,071
	<hr/>	<hr/>	<hr/>	<hr/>
	338,415	8,540	346,955	314,919
	<hr/>	<hr/>	<hr/>	<hr/>

### 4 Income from other activities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Fund raising event proceeds	1,998	-	1,998	983
Uniform sales	401	-	401	334
	<hr/>	<hr/>	<hr/>	<hr/>
	2,399	-	2,399	1,317
	<hr/>	<hr/>	<hr/>	<hr/>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

### 5 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Wages	241,569	2,544	244,113	208,609
Insurance	2,377	-	2,377	1,390
EYA/PPA subscription	124	-	124	130
Rent of premises	28,008	-	28,008	28,008
Training fees	729	-	729	439
Equipment	1,652	3,334	4,986	3,594
Materials	1,318	-	1,318	738
Kitchen sundries and food	1,924	-	1,924	2,218
Trips	2,155	3,187	5,342	3,756
Christmas party	276	-	276	220
Leaving gift	537	-	537	490
Maintenance	420	-	420	394
Uniform purchases	687	-	687	1,547
Outdoor play area	2,684	153	2,837	57,266
	284,460	9,218	293,678	308,799

### 6 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fund raising event costs	734	-	734	444
Office expenses	5,535	140	5,675	3,940
Sundry expenses	50	-	50	103
Governance costs:				
Accountancy	150	-	150	150
	6,469	140	6,609	4,637

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

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### 7 Analysis of staff costs

	2025 £	2024 £
Salaries and wages	240,069	204,898
Pension costs	4,044	3,711
	<u>244,113</u>	<u>208,609</u>

No employee had benefits in excess of £60,000 (2024 : no employees).

### Pension costs

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and are recognised as an expense as they are incurred.

### 8 Staff numbers

The average monthly head count was 13 staff (2024 : 11 staff). and the average monthly number of full-time equivalent employees during the year was as follows:

	2025	2024
Average number of employees during the year	<u>11</u>	<u>10</u>

### 9 Debtors

	2025 £	2024 £
Debtors	2,776	1,602
Prepayments	3,516	3,268
	<u>6,292</u>	<u>4,870</u>

### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	-	1,527
Accruals	192	150
Other creditors	3,295	12,010
	<u>3,487</u>	<u>13,687</u>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

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### 11 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2025 are represented by:			
Current assets	182,133	1,920	184,053
Current liabilities	(3,487)	-	(3,487)
Net assets	<u>178,646</u>	<u>1,920</u>	<u>180,566</u>

### 12 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Early Years Pupil Premium	132	1,120	(946)	-	306
Disability Access Funding	2,606	7,420	(8,412)	-	1,614
	<u>2,738</u>	<u>8,540</u>	<u>(9,358)</u>	<u>-</u>	<u>1,920</u>

The Early Years Pupil Premium relates to monies received from Peterborough City Council in relation to additional funding for disadvantaged 3 and 4 year olds.

The Disability Access Funding is an annual funding from Peterborough City Council to children in receipt of Disability Living Allowance.

**ORTON LONGUEVILLE PLAYGROUP**

England & Wales - Charity number 1015208

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# Accounts

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**Charity Registration No. 1015208**

**ORTON LONGUEVILLE PLAYGROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2024**

# ORTON LONGUEVILLE PLAYGROUP

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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES AND OFFICERS

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Trustees	C Izod L Cook R Jones E Meins T Fareleio J Wells C Pask	Chair	resigning at AGM resigning at AGM  awaiting Ofsted approval awaiting Ofsted approval awaiting Ofsted approval
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Registered Address	Woodside Lodge Oundle Road Orton Longueville Peterborough PE2 7EA
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Charity Registration Number	1015208
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Independent Examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE
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Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2024

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The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

The Trustees during the year to 31 July 2024 were:

C Izod	Chair	resigning at AGM
L Cook		resigning at AGM
R Jones		
E Meins		
T Fareleio		awaiting Ofsted approval
J Wells		awaiting Ofsted approval
C Pask		awaiting Ofsted approval

The main objective of the charity remains to enhance the development and education of children under statutory school age. We keep in mind the Charity Commission's guidance on public benefit whilst planning our activities at trustee meetings. We aim to provide a safe, secure, stimulating, caring, environment which is sensitive to the needs of the children and to include parents, families and carers in a community based group. This benefits the children attending our setting by extending their learning through a variety of experiences and developing their social skills with other children and adults.

Once again the vast majority of the playgroup's funds continue to come from the Government Nursery Grant for 3 and 4 year olds. The figure for this year was £228,372 compared to £180,751 last year. Due to the introduction of expanded funding for 2 year olds we have seen an increase in attendance and income. This year we have been able to make a substantial investment of £55,000 in our outdoor area by purchasing a new canopy, large fixed play equipment and safety matting to replace existing items that were at the end of their useful life.

The trustees have assessed the major risks which the charity faces and confirm that systems have been established to enable regular reviews to mitigate these risks.

The trustees policy is to aim to hold 3 months reserves. This is an ideal that we continue to aim for and are currently achieving. We continue to actively promote the Playgroup in the community and we are looking like filling up quickly in the coming year so expect our income levels to be maintained. Our expenses continue to increase especially in terms of wages due minimum wage and National Insurance increases. We expect this to increase again next year as well as other running costs that are slowly increasing. We are still waiting for the Lease to be agreed so this could be a factor in increasing costs in coming months. We feel the Playgroup is in a good financial position to continue to operate and to continue the improvement of the facilities and equipment.

C Izod  
Chair

Date: 16 October 2024

# ORTON LONGUEVILLE PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORTON LONGUEVILLE PLAYGROUP

---

I report to the charity's trustees on my examination of the accounts of Orton Longueville Playgroup for the year ended 31 July 2024, which are set out on pages 4 to 11.

### Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')..

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D W Mason FMAAT DChA  
DWM Accounting Limited  
9 Needham Court  
Yaxley  
Peterborough  
PE7 3LE

Date: 17 October 2024

# ORTON LONGUEVILLE PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income:</b>					
Income from donations		544	-	544	1,299
Income from charitable activities	3	308,194	6,725	314,919	260,714
Income from other activities	4	1,317	-	1,317	3,641
Investment income	5	-	-	-	76
<b>Total income</b>		<u>310,055</u>	<u>6,725</u>	<u>316,780</u>	<u>265,730</u>
<b>Expenditure:</b>					
Charitable activities	6	303,910	4,889	308,799	240,485
Support costs	7	4,637	-	4,637	5,981
<b>Total resources expended</b>		<u>308,547</u>	<u>4,889</u>	<u>313,436</u>	<u>246,466</u>
<b>Net movement in funds for the year</b>		1,508	1,836	3,344	19,264
Fund balances brought forward		126,965	902	127,867	108,603
<b>Fund balances carried forward</b>		<u><u>128,473</u></u>	<u><u>2,738</u></u>	<u><u>131,211</u></u>	<u><u>127,867</u></u>

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## BALANCE SHEET AS AT 31 JULY 2024

	Note	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	4,870		3,719	
Cash at bank and in hand		140,028		129,179	
		<u>144,898</u>		<u>132,898</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(13,687)</u>		<u>(5,031)</u>	
<b>Net current assets</b>			131,211		127,867
<b>Net assets</b>			<u>131,211</u>		<u>127,867</u>
<b>Funds of the charity</b>	12				
Unrestricted funds			128,473		126,965
Restricted funds	13		2,738		902
<b>Total charity funds</b>			<u>131,211</u>		<u>127,867</u>

The financial statements were approved by the trustees on 16 October 2024

Mrs C Izod  
Chair

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

---

### 1 Accounting policies

The accounts have been prepared on the historical cost basis of accounting. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities - the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosures are required to show a true and fair view.

#### 1.2 Public benefit

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### 1.3 Exemption from preparing cash flow statement

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

#### 1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents fees, SEN funding, fund-raising proceeds, uniform sales and other income receivable in the year.

#### 1.5 Expenditure and irrecoverable VAT

Expenditure, including VAT, is recognised on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

#### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

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### 1 Accounting policies (continued)

#### 1.7 Tangible fixed assets and depreciation

All expenditure on equipment is written off in the year of purchase, therefore there are no fixed assets or depreciation.

#### 1.8 Fund accounting

Funds held by the charity are:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

*Designated funds* - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 1.9 Financial instruments

The charity only has financial instruments which meet the criteria of a basic financial instrument as defined by section 11 of FRS 102.

Short term debtors and creditors are measured at transaction price.

#### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.11 Employee benefits

##### *Short-term employee benefits*

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

##### *Post-employment defined contribution plans*

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund or personal plans and are recognised as an expense as they are incurred.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

---

### 2 Legal status of the charity

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

### 3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fees	288,493	355	288,848	233,074
SEN Funding	19,701	6,370	26,071	27,640
	<hr/>	<hr/>	<hr/>	<hr/>
	308,194	6,725	314,919	260,714
	<hr/>	<hr/>	<hr/>	<hr/>

### 4 Income from other activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fund raising event proceeds	983	-	983	2,996
Uniform sales	334	-	334	645
	<hr/>	<hr/>	<hr/>	<hr/>
	1,317	-	1,317	3,641
	<hr/>	<hr/>	<hr/>	<hr/>

### 5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Building Society interest	-	-	-	76
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	76
	<hr/>	<hr/>	<hr/>	<hr/>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

### 6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Wages	208,125	484	208,609	199,885
Insurance	1,390	-	1,390	1,090
EYA/PPA subscription	130	-	130	109
Rent of premises	28,008	-	28,008	28,008
Training fees	439	-	439	758
Equipment	784	2,810	3,594	4,086
Materials	738	-	738	1,245
Kitchen sundries and food	2,218	-	2,218	1,851
Trips	2,161	1,595	3,756	1,847
Christmas party	220	-	220	258
Leaving gift	490	-	490	484
Maintenance	394	-	394	69
Uniform purchases	1,547	-	1,547	733
Outdoor play area	57,266	-	57,266	62
	303,910	4,889	308,799	240,485

### 7 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fund raising event costs	444	-	444	648
Office expenses	3,940	-	3,940	4,648
Telephone	-	-	-	-
Sundry expenses	103	-	103	535
Governance costs:				
Accountancy	150	-	150	150
	4,637	-	4,637	5,981

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

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### 8 Analysis of staff costs

	2024	2023
	£	£
Salaries and wages	204,898	196,979
Pension costs	3,711	2,906
	<u>208,609</u>	<u>199,885</u>

No employee had benefits in excess of £60,000 (2023 : no employees).

### Pension costs

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and are recognised as an expense as they are incurred.

### 9 Staff numbers

The average monthly head count was 11 staff (2023 : 11 staff). and the average monthly number of full-time equivalent employees during the year was as follows:

	2024	2023
Average number of employees during the year	<u>10</u>	<u>10</u>

### 10 Debtors

	2024	2023
	£	£
Debtors	3,676	2,825
Prepayments	1,194	894
	<u>4,870</u>	<u>3,719</u>

### 11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	1,527	1,728
Accruals	150	150
Other creditors	12,010	3,153
	<u>13,687</u>	<u>5,031</u>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

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### 12 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2024 are represented by:			
Current assets	142,160	2,738	144,898
Current liabilities	(13,687)	-	(13,687)
Net assets	<u>128,473</u>	<u>2,738</u>	<u>131,211</u>

### 13 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Early Years Pupil Premium	-	355	(223)	-	132
Disability Access Funding	902	6,370	(4,666)	-	2,606
	<u>902</u>	<u>6,725</u>	<u>(4,889)</u>	<u>-</u>	<u>2,738</u>

The Early Years Pupil Premium relates to monies received from Peterborough City Council in relation to additional funding for disadvantaged 3 and 4 year olds.

The Disability Access Funding is an annual funding from Peterborough City Council to children in receipt of Disability Living Allowance.

**ORTON LONGUEVILLE PLAYGROUP**

England & Wales - Charity number 1015208

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# Accounts

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**Charity Registration No. 1015208**

**ORTON LONGUEVILLE PLAYGROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

# ORTON LONGUEVILLE PLAYGROUP

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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES AND OFFICERS

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Trustees	Mrs C Izod	Chair	
	Mrs L Cook		
	Mrs H Frank		resigning at AGM in October 2023
	Mrs C Hebblethwaite		
	Miss R Jones		
	Mrs E Meins		
	Mr N Page		resigning at AGM in October 2023
	Miss E Sawyer		resigning at AGM in October 2023
	Miss D Soper		

Registered Address	Woodside Lodge Oundle Road Orton Longueville Peterborough PE2 7EA
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Charity Registration Number	1015208
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Independent Examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE
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Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2023

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The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

The Trustees during the year to 31 July 2023 were:

Mrs C Izod	Chair	
Mrs C Carter		resigned 24 April 2023
Mrs L Cook		
Mrs E Ferriggi		resigned 9 November 2022
Mrs H Frank		resigning at AGM
Mrs C Hebblethwaite		
Miss R Jones		
Mrs B Liguori		resigned 13 December 2022
Mrs E Meins		
Mr N Page		resigning at AGM
Miss E Sawyer		resigning at AGM
Miss D Soper		

The main objective of the charity remains to enhance the development and education of children under statutory school age. We keep in mind the Charity Commission's guidance on public benefit whilst planning our activities at trustee meetings. We aim to provide a safe, secure, stimulating, caring, environment which is sensitive to the needs of the children and to include parents, families and carers in a community based group. This benefits the children attending our setting by extending their learning through a variety of experiences and developing their social skills with other children and adults.

Once again the vast majority of the playgroup's funds continue to come from the Government Nursery Grant for 3 and 4 year olds. The figure for this year was £180,751 compared to £160,250 last year. We have continued to recover financially following the financial effects of COVID lockdowns and expect this to continue in the following year.

The trustees have assessed the major risks which the charity faces and confirm that systems have been established to enable regular reviews to mitigate these risks.

The trustees policy is to aim to hold 3 months reserves. This is an ideal that we continue to aim for and are currently achieving. We continue to actively promote the Playgroup in the community and we are looking like filling up quickly in the coming year so expect our income levels to be maintained. Our expenses continue to increase especially in terms of wages due minimum wage and National Insurance increases. We expect this to increase again next year as well as other running costs that are slowly increasing. We are still waiting for the Lease to be agreed so this could be a factor in increasing costs in coming months. We feel the Playgroup is in a good financial position to continue to operate and to continue the improvement of the facilities and equipment.

Mrs C Izod  
Chair

Date: 3 October 2023

# ORTON LONGUEVILLE PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORTON LONGUEVILLE PLAYGROUP

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I report to the charity's trustees on my examination of the accounts of Orton Longueville Playgroup for the year ended 31 July 2023, which are set out on pages 4 to 11.

### Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')..

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D W Mason FMAAT DChA  
DWM Accounting Limited  
9 Needham Court  
Yaxley  
Peterborough  
PE7 3LE

Date: 4 October 2023

# ORTON LONGUEVILLE PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income:</b>					
Income from donations		1,299	-	1,299	136
Income from charitable activities	3	256,630	4,084	260,714	234,491
Income from other activities	4	3,641	-	3,641	3,946
Investment income	5	76	-	76	-
<b>Total income</b>		<u>261,646</u>	<u>4,084</u>	<u>265,730</u>	<u>238,573</u>
<b>Expenditure:</b>					
Charitable activities	6	236,367	4,118	240,485	229,166
Support costs	7	5,981	-	5,981	6,557
<b>Total resources expended</b>		<u>242,348</u>	<u>4,118</u>	<u>246,466</u>	<u>235,723</u>
<b>Net movement in funds for the year</b>		19,298	(34)	19,264	2,850
Fund balances brought forward		107,667	936	108,603	105,753
<b>Fund balances carried forward</b>		<u><u>126,965</u></u>	<u><u>902</u></u>	<u><u>127,867</u></u>	<u><u>108,603</u></u>

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## BALANCE SHEET AS AT 31 JULY 2023

	Note	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	10	3,719		3,343	
Cash at bank and in hand		129,179		110,703	
		<u>132,898</u>		<u>114,046</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,031)</u>		<u>(5,443)</u>	
<b>Net current assets</b>			127,867		108,603
<b>Net assets</b>			<u>127,867</u>		<u>108,603</u>
<b>Funds of the charity</b>	12				
Unrestricted funds			126,965		107,667
Restricted funds	13		902		936
<b>Total charity funds</b>			<u>127,867</u>		<u>108,603</u>

The financial statements were approved by the trustees on 3 October 2023

Mrs C Izod  
Chair

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

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### 1 Accounting policies

The accounts have been prepared on the historical cost basis of accounting. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities - the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosures are required to show a true and fair view.

#### 1.2 Public benefit

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### 1.3 Exemption from preparing cash flow statement

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

#### 1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents fees, SEN funding, fund-raising proceeds, uniform sales and other income receivable in the year.

#### 1.5 Expenditure and irrecoverable VAT

Expenditure, including VAT, is recognised on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

#### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

---

### 1 Accounting policies (continued)

#### 1.7 Tangible fixed assets and depreciation

All expenditure on equipment is written off in the year of purchase, therefore there are no fixed assets or depreciation.

#### 1.8 Fund accounting

Funds held by the charity are:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

*Designated funds* - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 1.9 Financial instruments

The charity only has financial instruments which meet the criteria of a basic financial instrument as defined by section 11 of FRS 102.

Short term debtors and creditors are measured at transaction price.

#### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.11 Employee benefits

##### *Short-term employee benefits*

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

##### *Post-employment defined contribution plans*

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund or personal plans and are recognised as an expense as they are incurred.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

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### 2 Legal status of the charity

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

### 3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fees	233,074	-	233,074	219,628
SEN Funding	23,556	4,084	27,640	14,863
	<hr/>	<hr/>	<hr/>	<hr/>
	256,630	4,084	260,714	234,491
	<hr/>	<hr/>	<hr/>	<hr/>

### 4 Income from other activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fund raising event proceeds	2,996	-	2,996	3,303
Uniform sales	645	-	645	643
	<hr/>	<hr/>	<hr/>	<hr/>
	3,641	-	3,641	3,946
	<hr/>	<hr/>	<hr/>	<hr/>

### 5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Building Society interest	76	-	76	-
	<hr/>	<hr/>	<hr/>	<hr/>
	76	-	76	-
	<hr/>	<hr/>	<hr/>	<hr/>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

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### 6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Wages	199,784	101	199,885	187,639
Insurance	1,090	-	1,090	1,174
EYA/PPA subscription	109	-	109	14
Rent of premises	28,008	-	28,008	28,008
Training fees	758	-	758	410
Equipment	894	3,192	4,086	2,627
Materials	1,245	-	1,245	900
Kitchen sundries and food	1,851	-	1,851	2,678
Trips	1,022	825	1,847	2,018
Christmas party	258	-	258	198
Leaving gift	484	-	484	276
Maintenance	69	-	69	227
Uniform purchases	733	-	733	1,840
Outdoor play area	62	-	62	1,157
	<hr/>	<hr/>	<hr/>	<hr/>
	236,367	4,118	240,485	229,166

### 7 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fund raising event costs	648	-	648	930
Office expenses	4,648	-	4,648	5,324
Sundry expenses	535	-	535	153
Governance costs: Accountancy	150	-	150	150
	<hr/>	<hr/>	<hr/>	<hr/>
	5,981	-	5,981	6,557

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

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### 8 Analysis of staff costs

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	196,218	184,733
Pension costs	3,667	2,906
	<u>199,885</u>	<u>187,639</u>

No employee had benefits in excess of £60,000 (2022 : no employees).

### Pension costs

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and are recognised as an expense as they are incurred.

### 9 Staff numbers

The average monthly head count was 11 staff (2022 : 12 staff). and the average monthly number of full-time equivalent employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Average number of employees during the year	<u>10</u>	<u>10</u>

### 10 Debtors

	<b>2023</b>	<b>2022</b>
	£	£
Debtors	2,825	2,449
Prepayments	894	894
	<u>3,719</u>	<u>3,343</u>

### 11 Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Taxation and social security	1,728	1,542
Accruals	150	304
Other creditors	3,153	3,597
	<u>5,031</u>	<u>5,443</u>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

---

### 12 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2023 are represented by:			
Current assets	131,996	902	132,898
Current liabilities	(5,031)	-	(5,031)
Net assets	<u>126,965</u>	<u>902</u>	<u>127,867</u>

### 13 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Early Years Pupil Premium	-	-	-	-	-
Disability Access Funding	936	4,084	(4,118)	-	902
	<u>936</u>	<u>4,084</u>	<u>(4,118)</u>	<u>-</u>	<u>902</u>

The Early Years Pupil Premium relates to monies received from Peterborough City Council in relation to additional funding for disadvantaged 3 and 4 year olds.

The Disability Access Funding is an annual funding from Peterborough City Council to children in receipt of Disability Living Allowance.

**ORTON LONGUEVILLE PLAYGROUP**

England & Wales - Charity number 1015208

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# Accounts

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**Charity Registration No. 1015208**

**ORTON LONGUEVILLE PLAYGROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

# ORTON LONGUEVILLE PLAYGROUP

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# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES AND OFFICERS

---

Trustees	Mrs C Izod Mrs C Carter Mrs L Cook Mrs E Ferriggi Mrs H Frank Miss R Jones Mrs B Liguori Mr N Page Miss E Sawyer Mrs S Warby	Chair         resigning at AGM in October 2022 resigning at AGM in October 2022
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Registered Address	Woodside Lodge Oundle Road Orton Longueville Peterborough PE2 7EA
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Charity Registration Number	1015208
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Independent Examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE
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Bankers	Norwich and Peterborough Building Society 5 Cathedral Square Peterborough PE1 1XH
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Barclays Bank plc  
Peterborough Business Centre  
Peterborough

The Co-operative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022

---

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

The Trustees during the year to 31 July 2022 were:

Mrs C Izod	Chair	
Mrs E Atkins		resigned 22 February 2022
Mrs J Barks		resigned 1 February 2022
Mrs C Carter		
Mrs L Cook		
Mrs E Ferriggi		
Mrs H Frank		
Miss R Jones		
Mrs B Liguori		
Mr N Page		
Miss E Sawyer *		resigning at AGM
Mrs S Warby *		resigning at AGM

The main objective of the charity remains to enhance the development and education of children under statutory school age. We keep in mind the Charity Commission's guidance on public benefit whilst planning our activities at trustee meetings. We aim to provide a safe, secure, stimulating, caring, environment which is sensitive to the needs of the children and to include parents, families and carers in a community based group. This benefits the children attending our setting by extending their learning through a variety of experiences and developing their social skills with other children and adults.

Once again the vast majority of the playgroup's funds continue to come from the Government Nursery Grant for 3 and 4 year olds. The figure for this year was £160,250 compared to £153,934 last year. This year started off with slightly higher numbers on the register than in the previous couple of years as the effects of COVID subsided and the threat of closure reduced. Numbers have continued to improve and our income is now back at pre covid levels. We appointed a new Manager in November 2021 and have recruited new staff to replace outgoing ones. We were inspected by Ofsted in May 2022 and were extremely pleased to be judged outstanding for the third time running.

The trustees have assessed the major risks which the charity faces and confirm that systems have been established to enable regular reviews to mitigate these risks.

The trustees policy is to aim to hold 3 months reserves. This is an ideal that we continue to aim for. We continue to actively promote the Playgroup in the community and we are looking like filling up quickly in the coming year so expect our income levels to be maintained. Our expenses have increased especially in terms of wages due minimum wage and National Insurance increases. We expect this to increase again next year as well as other running costs that are slowly increasing. We aren't affected by the energy costs rising at this point as we are still waiting for the Lease to be agreed but this is something we are aware could be a factor in coming months. We feel the Playgroup is in a good financial position to continue to operate and to continue the improvement of the facilities

Mrs C Izod  
Chair

# ORTON LONGUEVILLE PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORTON LONGUEVILLE PLAYGROUP

---

I report to the charity's trustees on my examination of the accounts of Orton Longueville Playgroup for the year ended 31 July 2022, which are set out on pages 4 to 11.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')..

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D W Mason FMAAT DChA  
DWM Accounting Limited  
9 Needham Court  
Yaxley  
Peterborough  
PE7 3LE

Date: 19 October 2022

# ORTON LONGUEVILLE PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income:</b>					
Income from donations		136	-	136	166
Income from charitable activities	3	231,312	3,179	234,491	190,716
Income from other activities	4	3,946	-	3,946	3,814
Investment income	5	-	-	-	-
<b>Total income</b>		<u>235,394</u>	<u>3,179</u>	<u>238,573</u>	<u>194,696</u>
<b>Expenditure:</b>					
Charitable activities	6	226,923	2,243	229,166	204,542
Support costs	7	6,557	-	6,557	4,152
<b>Total resources expended</b>		<u>233,480</u>	<u>2,243</u>	<u>235,723</u>	<u>208,694</u>
<b>Net movement in funds for the year</b>		1,914	936	2,850	(13,998)
Fund balances brought forward		105,753	-	105,753	119,751
<b>Fund balances carried forward</b>		<u>107,667</u>	<u>936</u>	<u>108,603</u>	<u>105,753</u>

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## BALANCE SHEET AS AT 31 JULY 2021

	Note	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	10	3,343		3,379	
Cash at bank and in hand		110,703		107,984	
		<u>114,046</u>		<u>111,363</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,443)</u>		<u>(5,610)</u>	
<b>Net current assets</b>			108,603		105,753
<b>Net assets</b>			<u>108,603</u>		<u>105,753</u>
<b>Funds of the charity</b>	12				
Unrestricted funds			107,667		105,753
Restricted funds	13		936		-
<b>Total charity funds</b>			<u>108,603</u>		<u>105,753</u>

The financial statements were approved by the trustees on 18 October 2022

Mrs C Izod  
Chair

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

---

### 1 Accounting policies

The accounts have been prepared on the historical cost basis of accounting. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities - the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosures are required to show a true and fair view.

#### 1.2 Public benefit

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### 1.3 Exemption from preparing cash flow statement

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

#### 1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents fees, SEN funding, fund-raising proceeds, uniform sales and other income receivable in the year.

#### 1.5 Expenditure and irrecoverable VAT

Expenditure, including VAT, is recognised on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

#### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

---

### 1 Accounting policies (continued)

#### 1.7 Tangible fixed assets and depreciation

All expenditure on equipment is written off in the year of purchase, therefore there are no fixed assets or depreciation.

#### 1.8 Fund accounting

Funds held by the charity are:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

*Designated funds* - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 1.9 Financial instruments

The charity only has financial instruments which meet the criteria of a basic financial instrument as defined by section 11 of FRS 102.

Short term debtors and creditors are measured at transaction price.

#### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.11 Employee benefits

##### *Short-term employee benefits*

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

##### *Post-employment defined contribution plans*

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund or personal plans and are recognised as an expense as they are incurred.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

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### 2 Legal status of the charity

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

### 3 Income from charitable activities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Fees	220,411	(783)	219,628	187,348
SEN Funding	10,901	3,962	14,863	3,368
	<hr/>	<hr/>	<hr/>	<hr/>
	231,312	3,179	234,491	190,716
	<hr/>	<hr/>	<hr/>	<hr/>

### 4 Income from other activities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Fund raising event proceeds	3,303	-	3,303	3,242
Uniform sales	643	-	643	572
	<hr/>	<hr/>	<hr/>	<hr/>
	3,946	-	3,946	3,814
	<hr/>	<hr/>	<hr/>	<hr/>

### 5 Investment income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Building Society interest	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

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### 6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Wages	187,525	114	187,639	168,789
Insurance	1,174	-	1,174	1,103
EYA/PPA subscription	14	-	14	109
Rent of premises	28,008	-	28,008	28,008
Training fees	410	-	410	133
Equipment	498	2,129	2,627	108
Materials	900	-	900	546
Kitchen sundries and food	2,678	-	2,678	2,472
Trips	2,018	-	2,018	750
Christmas party	198	-	198	(198)
Leaving gift	276	-	276	605
Maintenance	227	-	227	-
Uniform purchases	1,840	-	1,840	1,220
Outdoor play area	1,157	-	1,157	897
	<hr/>	<hr/>	<hr/>	<hr/>
	226,923	2,243	229,166	204,542
	<hr/>	<hr/>	<hr/>	<hr/>

### 7 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fund raising event costs	930	-	930	410
Office expenses	5,324	-	5,324	3,402
Sundry expenses	153	-	153	190
Governance costs: Accountancy	150	-	150	150
	<hr/>	<hr/>	<hr/>	<hr/>
	6,557	-	6,557	4,152
	<hr/>	<hr/>	<hr/>	<hr/>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

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### 8 Analysis of staff costs

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	184,733	166,034
Pension costs	2,906	2,755
	<u>187,639</u>	<u>168,789</u>

No employee had benefits in excess of £60,000 (2021 : no employees).

#### Pension costs

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and are recognised as an expense as they are incurred.

### 9 Staff numbers

The average monthly head count was 12 staff (2021 : 12 staff). and the average monthly number of full-time equivalent employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Average number of employees during the year	<u>10</u>	<u>10</u>

### 10 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors	2,449	1,451
Prepayments	894	1,928
	<u>3,343</u>	<u>3,379</u>

### 11 Creditors: amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxation and social security	1,542	1,589
Accruals	304	150
Other creditors	3,597	3,871
	<u>5,443</u>	<u>5,610</u>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

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### 12 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2022 are represented by:			
Current assets	113,110	936	114,046
Current liabilities	(5,443)	-	(5,443)
Net assets	<u>107,667</u>	<u>936</u>	<u>108,603</u>

### 13 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Early Years Pupil Premium	-	164	(164)	-	-
Disability Access Funding	-	3,015	(2,079)	-	936
	<u>-</u>	<u>3,179</u>	<u>(2,243)</u>	<u>-</u>	<u>936</u>

The Early Years Pupil Premium relates to monies received from Peterborough City Council in relation to additional funding for disadvantaged 3 and 4 year olds.

The Disability Access Funding is an annual funding from Peterborough City Council to children in receipt of Disability Living Allowance.

**ORTON LONGUEVILLE PLAYGROUP**

England & Wales - Charity number 1015208

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# Accounts

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**Charity Registration No. 1015208**

**ORTON LONGUEVILLE PLAYGROUP  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

# ORTON LONGUEVILLE PLAYGROUP

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Balance Sheet	5
Notes to the Accounts	6 - 11

# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES AND OFFICERS

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Trustees	Mrs C Izod Mrs E Atkins Mrs J Barks Mrs C Carter Mrs A Chan Mrs K Edwards Mrs M Osker Mr N Page	Chair    resigning at AGM October 2021
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Registered Address	Woodside Lodge Oundle Road Orton Longueville Peterborough PE2 7EA
--------------------	---

Charity Registration Number	1015208
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Independent Examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE
----------------------	--

Bankers	Norwich and Peterborough Building Society 5 Cathedral Square Peterborough PE1 1XH
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Barclays Bank plc  
Peterborough Business Centre  
Peterborough

The Co-operative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

# ORTON LONGUEVILLE PLAYGROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2021

---

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

The Trustees during the year to 31 July 2021 were:

Mrs C Izod	Chair
Mrs E Atkins	
Mrs J Barks	
Mrs C Carter	
Mrs A Chan	resigning at AGM
Mrs K Edwards	
Mrs M Osker	
Mr N Page	

The main objective of the charity remains to enhance the development and education of children under statutory school age. We keep in mind the Charity Commission's guidance on public benefit whilst planning our activities at trustee meetings. We aim to provide a safe, secure, stimulating, caring, environment which is sensitive to the needs of the children and to include parents, families and carers in a community based group. This benefits the children attending our setting by extending their learning through a variety of experiences and developing their social skills with other children and adults.

Once again the vast majority of the playgroup's funds continue to come from the Government Nursery Grant for 3 and 4 year olds. The figure for this year was £153,934 compared to £156,966 last year. This year started off with slightly lower numbers on the register than in previous years as we were still affected by COVID-19. We had to shut for two periods to self isolate and had greatly reduced numbers for a couple of months during the lockdown at the beginning of the year. We have continued to receive the Government funding, however we had to repay fees to children during the periods we were closed, we also had to restrict new children starting during the lockdown so, again this year, we have lost money due to reduced fees and less children on roll claiming funding.

The trustees have assessed the major risks which the charity faces and confirm that systems have been established to enable regular reviews to mitigate these risks.

The trustees policy is to aim to hold 3 months reserves. This is an ideal that we continue to aim for. We are still negotiating the new lease for the building and expect to have increased expenses because of this next year. We also expect further financial implications due to COVID-19 should we need to close again. We feel the Playgroup is in a good financial position to continue to operate and to continue the improvement of the facilities and equipment.

Mrs C Izod  
Chair

Date: 20 October 2021

# ORTON LONGUEVILLE PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ORTON LONGUEVILLE PLAYGROUP

---

I report to the charity's trustees on my examination of the accounts of Orton Longueville Playgroup for the year ended 31 July 2021, which are set out on pages 4 to 11.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D W Mason FMAAT DChA  
DWM Accounting Limited  
9 Needham Court  
Yaxley  
Peterborough  
PE7 3LE

Date: 21 October 2020

# ORTON LONGUEVILLE PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income:</b>					
Income from donations		166	-	166	40
Income from charitable activities	3	189,961	755	190,716	183,858
Income from other activities	4	3,814	-	3,814	2,846
Investment income	5	-	-	-	-
<b>Total income</b>		<u>193,941</u>	<u>755</u>	<u>194,696</u>	<u>186,744</u>
<b>Expenditure:</b>					
Charitable activities	6	203,787	755	204,542	199,533
Support costs	7	4,152	-	4,152	6,250
<b>Total resources expended</b>		<u>207,939</u>	<u>755</u>	<u>208,694</u>	<u>205,783</u>
<b>Net movement in funds for the year</b>		(13,998)	-	(13,998)	(19,039)
Fund balances brought forward		119,751	-	119,751	138,790
<b>Fund balances carried forward</b>		<u>105,753</u>	<u>-</u>	<u>105,753</u>	<u>119,751</u>

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## BALANCE SHEET AS AT 31 JULY 2021

	Note	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	10	3,379		5,465	
Cash at bank and in hand		107,984		138,410	
		<u>111,363</u>		<u>143,875</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,610)</u>		<u>(4,362)</u>	
<b>Net current assets</b>			105,753		139,513
<b>Net assets</b>			<u>105,753</u>		<u>139,513</u>
<b>Funds of the charity</b>					
Unrestricted funds	12		105,753		119,751
Restricted funds	13		-		-
<b>Total charity funds</b>			<u>105,753</u>		<u>119,751</u>

The financial statements were approved by the trustees on 20 October 2021

Mrs C Izod  
Chair

The notes on pages 6 to 11 form part of these financial statements

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

---

### 1 Accounting policies

The accounts have been prepared on the historical cost basis of accounting. The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Accounting and Reporting by Charities - the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosures are required to show a true and fair view.

#### 1.2 Public benefit

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy

#### 1.3 Exemption from preparing cash flow statement

The charity has taken advantage of the exemption provided by FRS 102 and has not prepared a cash flow statement.

#### 1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents fees, SEN funding, fund-raising proceeds, uniform sales and other income receivable in the year.

#### 1.5 Expenditure and irrecoverable VAT

Expenditure, including VAT, is recognised on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

#### 1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

---

### 1 Accounting policies (continued)

#### 1.7 Tangible fixed assets and depreciation

All expenditure on equipment is written off in the year of purchase, therefore there are no fixed assets or depreciation.

#### 1.8 Fund accounting

Funds held by the charity are:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

*Designated funds* - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 1.9 Financial instruments

The charity only has financial instruments which meet the criteria of a basic financial instrument as defined by section 11 of FRS 102.

Short term debtors and creditors are measured at transaction price.

#### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.11 Employee benefits

##### *Short-term employee benefits*

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

##### *Post-employment defined contribution plans*

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the charity to the fund or personal plans and are recognised as an expense as they are incurred.

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

---

### 2 Legal status of the charity

The Orton Longueville Playgroup is constituted by Deed of Trust and is a registered charity, number 1015208. Its address is at Woodside Lodge, Oundle Road, Orton Longueville, Peterborough, PE2 7EA.

### 3 Income from charitable activities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Fees	187,208	140	187,348	172,113
SEN Funding	2,753	615	3,368	11,745
	<hr/>	<hr/>	<hr/>	<hr/>
	189,961	755	190,716	183,858
	<hr/>	<hr/>	<hr/>	<hr/>

### 4 Income from other activities

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Fund raising event proceeds	3,242	-	3,242	2,449
Uniform sales	572	-	572	397
	<hr/>	<hr/>	<hr/>	<hr/>
	3,814	-	3,814	2,846
	<hr/>	<hr/>	<hr/>	<hr/>

### 5 Investment income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Building Society interest	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

### 6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Wages	168,649	140	168,789	161,403
Insurance	1,103	-	1,103	1,123
PPA subscription	109	-	109	108
Rent of premises	28,008	-	28,008	28,012
Training fees	133	-	133	1,399
Equipment	108	-	108	857
Materials	546	-	546	1,036
Kitchen sundries and food	2,472	-	2,472	1,756
Trips	750	-	750	550
Christmas party	(198)	-	(198)	267
Leaving party	605	-	605	405
Uniform purchases	1,220	-	1,220	964
Outdoor play area	282	615	897	1,653
	203,787	755	204,542	199,533

### 7 Support costs

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fund raising event costs	410	-	410	1,333
Office expenses	3,402	-	3,402	4,346
Sundry expenses	190	-	190	421
Governance costs: Accountancy	150	-	150	150
	4,152	-	4,152	6,250

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

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### 8 Analysis of staff costs

	2021 £	2020 £
Salaries and wages	166,034	159,053
Pension costs	2,755	2,350
	<u>168,789</u>	<u>161,403</u>

No employee had benefits in excess of £60,000 (2020 : no employees).

### Pension costs

The charity makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and are recognised as an expense as they are incurred.

### 9 Staff numbers

The average monthly head count was 12 staff (2020 : 14 staff). and the average monthly number of full-time equivalent employees during the year was as follows:

	2021	2020
Average number of employees during the year	<u>10</u>	<u>11</u>

### 10 Debtors

	2021 £	2020 £
Debtors	1,451	4,002
Prepayments	1,928	1,463
	<u>3,379</u>	<u>5,465</u>

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	1,589	1,339
Accruals	150	150
Other creditors	3,871	2,873
	<u>5,610</u>	<u>4,362</u>

# ORTON LONGUEVILLE PLAYGROUP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021

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### 12 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2021 are represented by:			
Current assets	111,363	-	111,363
Current liabilities	(5,610)	-	(5,610)
Net assets	<u>105,753</u>	<u>-</u>	<u>105,753</u>

### 13 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Early Years Pupil Premium	-	140	(140)	-	-
Disability Access Funding	-	615	(615)	-	-
	<u>-</u>	<u>755</u>	<u>(755)</u>	<u>-</u>	<u>-</u>

The Early Years Pupil Premium relates to monies received from Peterborough City Council in relation to additional funding for disadvantaged 3 and 4 year olds.

The Disability Access Funding is an annual funding from Peterborough City Council to children in receipt of Disability Living Allowance.