

**Charity Registration No. 1015208**

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

# ORTON LONGUEVILLE PLAYGROUP

## CONTENTS

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	<u>Page No.</u>
Trustees and Officers	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activites	4
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
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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 2021

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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 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

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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 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>	12				
Unrestricted funds			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

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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 2021

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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 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

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

### 4 Income from other activities

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

### 5 Investment income

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

# 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
	<u>203,787</u>	<u>755</u>	<u>204,542</u>	<u>199,533</u>

### 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
	<u>4,152</u>	<u>-</u>	<u>4,152</u>	<u>6,250</u>

# ORTON LONGUEVILLE PLAYGROUP

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

### 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

### 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	105,753	-	105,753

### 13 Restricted funds

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

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.