

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales · Charity number 1020127

Details

Status Registered

Legal form Other

Registered 1993-04-24

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

Contact

Address Busy Bees Pre School
Grange Lane
Littleport
Ely
Cambridgeshire
CB6 1HW

Phone 01353968606

Email info@busybeeslittleport.org.uk

Website www.busybeeslittleport.org.uk

Activities

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

Activities: PRESCHOOL FOR CHILDREN AGED BETWEEN 2 YEARS AND STARTING SCHOOL.

Classification

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

Geography

- **Area of benefit:** IN PRACTICE, LITTLEPORT
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£145,716	£130,987	-	-
2024-07-31	£146,630	£111,817	-	-
2023-07-31	£119,863	£133,805	-	-
2022-07-31	£113,670	£97,672	-	-
2021-07-31	£103,542	£86,403	-	-
2020-07-31	£99,036	£71,499	-	-

Trustees

Name	Role	Appointed
Ben Whyall	Chair	2017-06-01
Kerry Louise Panter		2018-07-01

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales - Charity number 1020127

Accounts

Charity registration number: 1020127

Busy Bees Playgroup

Annual Report and Financial Statements

for the Year Ended 31 July 2025

Partners In Enterprise Ltd
Accountants & Tax Advisors
Ground & Lower Ground Floor
9 St George's Pl
Brighton
East Sussex
BN1 4GB

Busy Bees Playgroup

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Busy Bees Playgroup

Reference and Administrative Details

Chairman

Mr Benjamin Whyall

Trustees

K L Panter

Principal Office

Millfield School
Grange Lane
Littleport
Ely
Cambridgeshire
CB6 1HW

Charity Registration Number

1020127

Independent Examiner

Partners In Enterprise Ltd
Accountants & Tax Advisors
Ground & Lower Ground Floor
9 St George's Pl
Brighton
East Sussex
BN1 4GB

Busy Bees Playgroup

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2025.

Objectives and activities

Objects and aims

The aim of the pre-school is to enhance the development and education of children primarily under school age by:

1. Encouraging parents to understand and provide for the needs of their children through community groups;
2. Offering appropriate facilities and training courses;
3. Offering parents, the right to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
4. 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;
5. Instigation and adhering to and furthering the aim of the Pre-school Learning Alliance.

Objectives, strategies and activities

Throughout the year the playgroup continued to offer high quality pre-school education to local children.

Public benefit

We as a charity offer all members of our community access to high quality childcare and supported development through structured play and learning. We are the only setting within the community taking children from two years of age, and we also take a wide selection of children from across all backgrounds including those with additional needs be those physical, mental or developmental.

We give back to the community as well by participating in community events and with regular contacts with a local residential care home.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily. The trustees are happy with the current level of reserve.

Structure, governance, and management

Nature of governing document

The charity was created by the adoption of the standard Pre-school Learning Alliance constitution on 2nd April 1993. The constitution has subsequently been amended in accordance with PLA recommendations.

The annual report was approved by the trustees of the charity on 27 April 2026 and signed on its behalf by:

Busy Bees Playgroup

Trustees' Report

Ben Whyall
.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Statement of Trustees' Responsibilities


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 April 2026 and signed on its behalf by:


.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Independent Examiner's Report to the trustees of Busy Bees Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2025 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Busy Bees Playgroup 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 Busy Bees Playgroup'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 Busy Bees Playgroup 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 accounting 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.



.....
Robin Headlam
Accountants & Tax Advisors

Ground & Lower Ground Floor
9 St George's Pl
Brighton
East Sussex
BN1 4GB

27 April 2026

Busy Bees Playgroup

Statement of Financial Activities for the Year Ended 31 July 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		134,812	134,812
Investment income	3	1,594	1,594
Other income		9,309	9,309
		145,716	145,716
Expenditure on:			
Charitable activities		(130,987)	(130,987)
		(130,987)	(130,987)
Net movement in funds		14,729	14,729
Reconciliation of funds			
Total funds brought forward		100,212	100,212
Total funds carried forward	9	114,941	114,941
		114,941	114,941
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		130,457	130,457
Investment income	3	1,070	1,070
Other income		15,103	15,103
		146,630	146,630
Expenditure on:			
Charitable activities		(111,817)	(111,817)
		(111,817)	(111,817)
Net movement in funds		34,813	34,813
Reconciliation of funds			
Total funds brought forward		65,399	65,399
Total funds carried forward	9	100,212	100,212
		100,212	100,212

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2025 is shown in note 9.

Busy Bees Playgroup

(Registration number: 1020127)
Balance Sheet as at 31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	2,878	2,453
Current assets			
Debtors	7	47	(811)
Cash at bank and in hand		115,703	101,606
		<u>115,750</u>	<u>100,795</u>
Creditors: Amounts falling due within one year	8	<u>(3,687)</u>	<u>(3,036)</u>
Net current assets		<u>112,063</u>	<u>97,760</u>
Net assets		<u>114,941</u>	<u>100,212</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>114,941</u>	<u>100,212</u>
Total funds	9	<u>114,941</u>	<u>100,212</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 27 April 2026 and signed on their behalf by:


.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Busy Bees Playgroup 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, the income will probably be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Grants, including capital grants;			
Grants from other charities	134,812	134,812	130,457
Regular giving and capital donations	-	-	-
	<u>134,812</u>	<u>134,812</u>	<u>130,457</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,594	1,594	1,070

4 Other income

	Unrestricted funds		
	General	Total	Total
	£	2025	2024
		£	£
Fees and supplies	9,310	9,310	15,103

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Brought forward plus additions	9,789	9,789
At 31 July 2025	9,789	9,789
Depreciation		
Brought forward plus charge for the year	6,911	6,911
At 31 July 2025	6,911	6,911
Net book value		
At 31 July 2025	2,878	2,878

7 Debtors

	2025 £	2024 £
Trade debtors	47	(811)
Other debtors	-	-
	47	(811)

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,687	3,036
Other taxation and social security	-	-
Other creditors	-	-
	3,687	3,036

9 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
Unrestricted funds				
General	100,212	145,716	(130,987)	114,941
	100,212	145,716	(130,987)	114,941

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2025

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	65,399	146,630	(111,817)	100,212

10 Analysis of net assets between funds

	Unrestricted funds	
	General £	Total funds 2025 £
Tangible fixed assets	2,879	2,879
Current assets	115,750	115,750
Current liabilities	(3,687)	(3,687)
Total net assets	114,941	114,941

	Unrestricted funds	
	General £	Total funds 2024 £
Tangible fixed assets	2,453	2,453
Current assets	100,795	100,795
Current liabilities	(3,036)	(3,036)
Total net assets	100,212	100,212

11 Analysis of net funds

	At 1 August 2024 £	Cash flow £	At 31 July 2025 £
Cash at bank and in hand	101,606	14,097	115,703
Net debt	101,606	14,097	115,703

	At 1 August 2023 £	Cash flow £	At 31 July 2024 £
Cash at bank and in hand	62,668	38,938	101,606
Net debt	62,668	38,938	101,606

Busy Bees Playgroup

Statement of Financial Activities by fund for the Year Ended 31 July 2025

	Total Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and Endowments from:		
Donations and legacies	134,812	130,457
Investment income	1,594	1070
Other income	9,310	15103
Total income	<u>145,716</u>	<u>146,630</u>
Expenditure on:		
Charitable activities	<u>(130,987)</u>	<u>(111,817)</u>
Total expenditure	<u>(130,987)</u>	<u>(111,817)</u>
Net income/(expenditure)	<u>14,729</u>	<u>34,813</u>
Net movement in funds	14,729	34,813
Reconciliation of funds		
Total funds brought forward	<u>100,212</u>	<u>65,399</u>
Total funds carried forward	<u><u>114,941</u></u>	<u><u>100,212</u></u>

Busy Bees Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 July 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Committed giving	-	-
Grants receivable	134,812	130,457
	134,812	130,457
<i>Investment income</i>		
Interest on cash deposits	1,594	1,070
	1,594	1,070
<i>Other income</i>		
Fees and supplies	9,310	15,103
Fundraising	--	
	9,310	15,103
<i>Charitable activities</i>		
Rent	(759)	(756)
Rates	(749)	(761)
Light, heat and power	(3,116)	(-)
Insurance	(3,385)	(1,014)
Repairs and maintenance	(-)	(-)
Wages and salaries	(100,487)	(91,228)
Staff pensions (Defined contribution) - pension scheme 1	(4,758)	(4,139)
Subcontract cost	(2,545)	(1,140)
Staff training	(1,293)	(504)
Staff welfare	(139)	(-)
Purchase of equipment	(-)	(-)
Telephone and internet	(553)	(1,463)
Printing, postage and stationery	(-)	(-)
Operating costs	(5,088)	(2,560)
Cleaning	(1,640)	(1,921)
Advertising	(19)	(-)
Accountancy fees	(1,214)	(1,157)
Bad debts written off	(-)	(2,395)
Depreciation of fixtures and fittings	(960)	(1,907)
Sundry Expenses	(4,240)	(369)
Legal and professional fees	(-)	(270)
Travel – National	(-)	(115)
Bank charges	(42)	(118)
	(130,987)	(111,817)

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales - Charity number 1020127

Accounts

Charity registration number: 1020127

Busy Bees Playgroup

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Partners In Enterprise Ltd
Accountants & Tax Advisors
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Busy Bees Playgroup

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Busy Bees Playgroup

Reference and Administrative Details

Chairman

Mr Benjamin Whyall

Trustees

K L Panter

Principal Office

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Charity Registration Number

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Busy Bees Playgroup

Trustees' Report

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Objectives and activities

Objects and aims

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Policy on reserves

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Structure, governance, and management

Nature of governing document

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The annual report was approved by the trustees of the charity on 30 May 2025 and signed on its behalf by:

Busy Bees Playgroup

Trustees' Report

.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Statement of Trustees' Responsibilities

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 30 May 2025 and signed on its behalf by:

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Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Independent Examiner's Report to the trustees of Busy Bees Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Busy Bees Playgroup 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 Busy Bees Playgroup'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 Busy Bees Playgroup 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 accounting 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.



.....
Robin Headlam
Accountants & Tax Advisors

Ground & Lower Ground Floor
9 St George's Pl
Brighton
East Sussex
BN1 4GB

30 May 2025

Busy Bees Playgroup

Statement of Financial Activities for the Year Ended 31 July 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		130,457	130,457
Investment income	3	1,070	1,070
Other income		15,103	15,103
Total income		146,630	146,630
Expenditure on:			
Charitable activities		(111,817)	(111,817)
Total expenditure		(111,817)	(111,817)
Net movement in funds		34,813	34,813
Reconciliation of funds			
Total funds brought forward		65,399	65,399
Total funds carried forward	9	100,212	100,212
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		106,136	106,136
Investment income	3	251	251
Other income		13,476	13,476
Total income		119,863	119,863
Expenditure on:			
Charitable activities		(133,805)	(133,805)
Total expenditure		(133,805)	(133,805)
Net movement in funds		(13,942)	(13,942)
Reconciliation of funds			
Total funds brought forward		79,341	79,341
Total funds carried forward	9	65,399	65,399

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 9.

Busy Bees Playgroup
(Registration number: 1020127)
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	2,453	4,360
Current assets			
Debtors	7	(811)	1,407
Cash at bank and in hand		101,606	62,668
		100,795	64,075
Creditors: Amounts falling due within one year	8	(3,036)	(3,036)
Net current assets		97,760	61,039
Net assets		100,212	65,399
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		100,212	65,399
Total funds	9	100,212	65,399

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 30 May 2025 and signed on their behalf by:

.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Busy Bees Playgroup 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Grants, including capital grants;			
Grants from other charities	130,457	130,457	106,136
Regular giving and capital donations	-	-	-
	<u>130,457</u>	<u>130,457</u>	<u>106,136</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,070	1,070	251
	<u>1,070</u>	<u>1,070</u>	<u>251</u>

4 Other income

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Fees and supplies	15,103	15,103	13,476
	<u>15,103</u>	<u>15,103</u>	<u>13,476</u>

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Brought forward plus additions	8,403	8,403
At 31 July 2024	8,403	8,403
Depreciation		
Brought forward plus charge for the year	5,950	5,950
At 31 July 2024	5,951	5,951
Net book value		
At 31 July 2024	2,453	2,453

7 Debtors

	2024 £	2023 £
Trade debtors	(811)	1,407
Other debtors	-	-
	(811)	1,407

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,036	3,036
Other taxation and social security	-	-
Other creditors	-	-
	3,036	3,036

9 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	65,399	146,630	(111,817)	100,212
	65,399	146,630	(111,817)	100,212

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2024

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	79,341	119,863	(133,805)	65,399

10 Analysis of net assets between funds

	Unrestricted funds	
	General £	Total funds 2024 £
Tangible fixed assets	2,453	4,360
Current assets	100,795	64,075
Current liabilities	(3,036)	(3,036)
Total net assets	100,212	65,399

	Unrestricted funds	
	General £	Total funds 2023 £
Tangible fixed assets	4,360	4,360
Current assets	64,075	64,075
Current liabilities	(3,036)	(3,036)
Total net assets	65,399	65,399

11 Analysis of net funds

	At 1 August 2023 £	Cash flow £	At 31 July 2024 £
Cash at bank and in hand	62,668	38,938	101,606
Net debt	62,668	38,938	101,606

	At 1 August 2022 £	Cash flow £	At 31 July 2023 £
Cash at bank and in hand	66,490	(3,822)	62,668
Net debt	66,490	(3,822)	62,668

Busy Bees Playgroup

Statement of Financial Activities by fund for the Year Ended 31 July 2024

	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and Endowments from:		
Donations and legacies	130,457	106,136
Investment income	1070	251
Other income	15103	13,476
Total income	<u>146,630</u>	<u>119,863</u>
Expenditure on:		
Charitable activities	<u>(111,817)</u>	<u>(133,805)</u>
Total expenditure	<u>(111,817)</u>	<u>(133,805)</u>
Net income/(expenditure)	<u>34,813</u>	<u>(13,942)</u>
Net movement in funds	34,813	(13,942)
Reconciliation of funds		
Total funds brought forward	<u>65,399</u>	<u>79,341</u>
Total funds carried forward	<u>100,212</u>	<u>65,399</u>

Busy Bees Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 July 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Committed giving	-	-
Grants receivable	130,457	106,136
	130,457	106,136
<i>Investment income</i>		
Interest on cash deposits	1,070	251
	1,070	251
<i>Other income</i>		
Fees and supplies	15,103	11,580
Fundraising	-	1,896
	15,103	13,476
<i>Charitable activities</i>		
Rent	(756)	(723)
Rates	(761)	(898)
Light, heat and power	(-)	(3,924)
Insurance	(1,014)	(1,417)
Repairs and maintenance	(-)	(-)
Wages and salaries	(91,228)	(108,156)
Staff pensions (Defined contribution) - pension scheme 1	(4,139)	(4,896)
Subcontract cost	(1,140)	(1,585)
Staff training	(504)	(1,730)
Staff welfare	(-)	(243)
Purchase of equipment	(-)	(-)
Telephone and internet	(1,463)	(1,327)
Printing, postage and stationery	(-)	(29)
Operating costs	(2,560)	(2,516)
Cleaning	(1,921)	(1,030)
Advertising	(-)	(46)
Accountancy fees	(1,157)	(1,110)
Bad debts written off	(2,395)	(-)
Depreciation of fixtures and fittings	(1907)	(-)
Sundry Expenses	(369)	(3,666)
Legal and professional fees	(270)	(396)
Travel – National	(115)	(-)
Bank charges	(118)	(113)
	(111,817)	(133,805)

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales - Charity number 1020127

Accounts

Charity registration number: 1020127

Busy Bees Playgroup

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

Contents

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

Busy Bees Playgroup

Reference and Administrative Details

Chairman

Mr Benjamin Whyall

Trustees

K L Panter

Principal Office

Millfield School
Grange Lane
Littleport
Ely
Cambridgeshire
CB6 1HW

Charity Registration Number

1020127

Independent Examiner

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2023.

Objectives and activities

Objects and aims

The aim of the pre-school is to enhance the development and education of children primarily under school age by:

1. Encouraging parents to understand and provide for the needs of their children through community groups;
2. Offering appropriate facilities and training courses;
3. Offering parents, the right to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
4. 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;
5. Instigation and adhering to and furthering the aim of the Pre-school Learning Alliance.

Objectives, strategies and activities

Throughout the year the playgroup continued to offer high quality pre-school education to local children.

Public benefit

We as a charity offer all members of our community access to high quality childcare and supported development through structured play and learning. We are the only setting within the community taking children from two years of age, and we also take a wide selection of children from across all backgrounds including those with additional needs be those physical, mental or developmental.

We give back to the community as well by participating in community events and with regular contacts with a local residential care home.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees are happy with the current level of reserve.

Structure, governance, and management

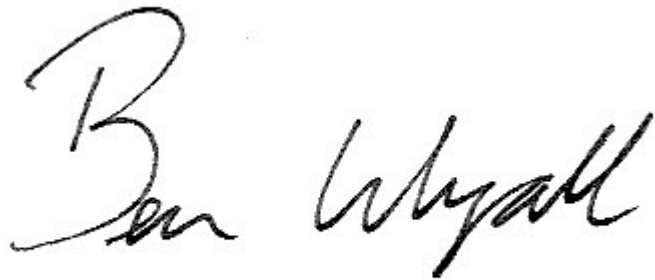
Nature of governing document

The charity was created by the adoption of the standard Pre-school Learning Alliance constitution on 2nd April 1993. The constitution has subsequently been amended in accordance with PLA recommendations.

The annual report was approved by the trustees of the charity on 20 May 2024 and signed on its behalf by:

Busy Bees Playgroup

Trustees' Report

A handwritten signature in black ink that reads "Ben Whyall". The signature is written in a cursive style with a large, looped initial 'B'.

Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Statement of Trustees' Responsibilities

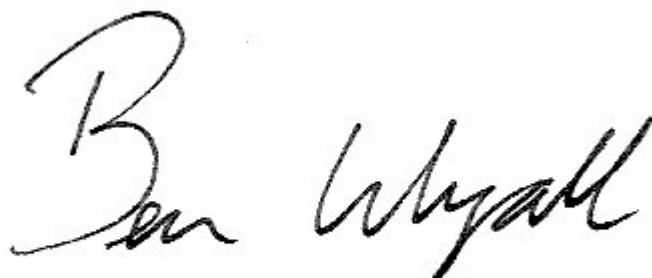
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20 May 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Ben Whyall'. The signature is written in a cursive style with a large initial 'B'.

Chairman

Mr Benjamin Whyall

Busy Bees Playgroup

Independent Examiner's Report to the trustees of Busy Bees Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Busy Bees Playgroup 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 Busy Bees Playgroup'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 Busy Bees Playgroup 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 accounting 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.



.....
Robin Headlam
Accountants & Tax Advisors

1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

20 May 2024

Busy Bees Playgroup

Statement of Financial Activities for the Year Ended 31 July 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		106,136	106,136
Investment income	3	251	251
Other income		13,476	13,476
Total income		119,863	119,863
Expenditure on:			
Charitable activities		(113,805)	(113,805)
Total expenditure		(113,805)	(113,805)
Net movement in funds		(13,942)	(13,942)
Reconciliation of funds			
Total funds brought forward		79,341	79,341
Total funds carried forward	9	65,399	65,399
		Unrestricted funds £	Total 2022 £
	Note		
Income and Endowments from:			
Donations and legacies		98,093	98,093
Investment income	3	5	5
Other income		15,572	15,572
Total income		113,670	113,670
Expenditure on:			
Charitable activities		(97,672)	(97,672)
Total expenditure		(97,672)	(97,672)
Net movement in funds		15,998	15,998
Reconciliation of funds			
Total funds brought forward		63,343	63,343
Total funds carried forward	9	79,341	79,341

All of the charity's activities derive from continuing operations during the above two periods.

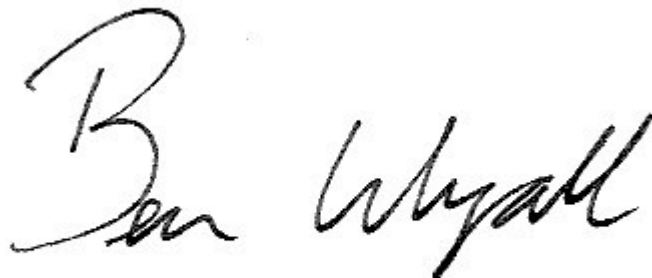
The funds breakdown for 2023 is shown in note 9.

Busy Bees Playgroup

(Registration number: 1020127)
Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	4,360	4,360
Current assets			
Debtors	7	1,407	8,548
Cash at bank and in hand		62,668	66,490
		<u>64,075</u>	<u>75,038</u>
Creditors: Amounts falling due within one year	8	<u>(3,036)</u>	<u>(57)</u>
Net current assets		<u>61,039</u>	<u>74,981</u>
Net assets		<u>65,399</u>	<u>79,341</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>65,399</u>	<u>79,341</u>
Total funds	9	<u>65,399</u>	<u>79,341</u>

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 20 May 2024 and signed on their behalf by:



Chairman

Mr Benjamin Whyall

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Grants, including capital grants;			
Grants from other charities	106,136	106,136	98,093
Regular giving and capital donations	-	-	-
	<u>106,136</u>	<u>106,136</u>	<u>98,093</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	251	251	5
	<u>251</u>	<u>251</u>	<u>5</u>

4 Other income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Fees and supplies	13,476	13,476	15,572
	<u>13,476</u>	<u>13,476</u>	<u>15,572</u>

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Brought forward plus additions	8,403	8,403
At 31 July 2023	8,403	8,403
Depreciation		
Brought forward plus charge for the year	4,043	4,043
At 31 July 2023	4,043	4,043
Net book value		
At 31 July 2023	4,360	4,360

7 Debtors

	2023 £	2022 £
Trade debtors	1,407	1,814
Other debtors	-	6,734
	1,407	8,548

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,036	57
Other taxation and social security	-	-
Other creditors	-	-
	3,036	57

9 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	79,341	119,863	(133,805)	65,399
	79,341	119,863	(133,805)	65,399

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2023

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	63,343	113,670	(97,672)	79,341

10 Analysis of net assets between funds

	Unrestricted funds	
	General £	Total funds 2023 £
Tangible fixed assets	4,360	4,360
Current assets	64,075	75,038
Current liabilities	(3,036)	(57)
Total net assets	65,399	79,341

	Unrestricted funds	
	General £	Total funds 2022 £
Tangible fixed assets	4,360	4,360
Current assets	75,038	75,038
Current liabilities	(57)	(57)
Total net assets	79,341	79,341

11 Analysis of net funds

	At 1 August 2022 £	Cash flow £	At 31 July 2023 £
Cash at bank and in hand	66,490	(3,822)	62,668
Net debt	66,490	(3,822)	62,668

	At 1 August 2021 £	Cash flow £	At 31 July 2022 £
Cash at bank and in hand	54,424	12,066	66,490
Net debt	54,424	12,066	66,490

Busy Bees Playgroup

Statement of Financial Activities by fund for the Year Ended 31 July 2023

	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income and Endowments from:		
Donations and legacies	106,136	98,093
Investment income	251	5
Other income	13,476	15,572
Total income	<u>119,863</u>	<u>113,670</u>
Expenditure on:		
Charitable activities	<u>(133,805)</u>	<u>(97,672)</u>
Total expenditure	<u>(133,805)</u>	<u>(97,672)</u>
Net income/(expenditure)	<u>(13,942)</u>	<u>15,998</u>
Net movement in funds	(13,942)	15,998
Reconciliation of funds		
Total funds brought forward	<u>79,341</u>	<u>63,343</u>
Total funds carried forward	<u>65,399</u>	<u>79,341</u>

Busy Bees Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 July 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Committed giving	-	-
Grants receivable	106,136	98,093
	106,136	98,093
<i>Investment income</i>		
Interest on cash deposits	251	5
	251	5
<i>Other income</i>		
Fees and supplies	11,580	14,072
Fundraising	1,896	1,500
	13,476	15,572
<i>Charitable activities</i>		
Rent	(723)	(698)
Rates	(898)	(608)
Light, heat and power	(3,924)	(1,361)
Insurance	(1,417)	(924)
Repairs and maintenance	(-)	(515)
Wages and salaries	(108,156)	(79,509)
Staff pensions (Defined contribution) - pension scheme 1	(4,896)	(3,193)
Subcontract cost	(1,585)	(770)
Staff training	(1,730)	(1,698)
Staff welfare	(243)	(234)
Purchase of equipment	(-)	(-)
Telephone and internet	(1,327)	(800)
Printing, postage and stationery	(29)	(-)
Operating costs	(2,516)	(2,798)
Cleaning	(1,030)	(1,595)
Advertising	(46)	(56)
Accountancy fees	(1,110)	(876)
Bad debts written off	(-)	(-)
Depreciation of fixtures and fittings	(-)	(1,453)
Sundry expenses	(3,666)	(219)
Legal and professional fees	(396)	(289)
Bank charges	(113)	(76)
	(133,805)	(97,672)

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales - Charity number 1020127

Accounts

Charity registration number: 1020127

Busy Bees Playgroup

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

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Busy Bees Playgroup

Reference and Administrative Details

Chairman

Mr Benjamin Whyall

Trustees

K L Panter

Principal Office

Millfield School
Grange Lane
Littleport
Ely
Cambridgeshire
CB6 1HW

Charity Registration Number

1020127

Independent Examiner

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2022.

Objectives and activities

Objects and aims

The aim of the pre-school is to enhance the development and education of children primarily under school age by:

1. Encouraging parents to understand and provide for the needs of their children through community groups;
2. Offering appropriate facilities and training courses;
3. Offering parents, the right to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
4. 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;
5. Instigation and adhering to and furthering the aim of the Pre-school Learning Alliance.

Objectives, strategies and activities

Throughout the year the playgroup continued to offer high quality pre-school education to local children.

Public benefit

We as a charity offer all members of our community access to high quality childcare and supported development through structured play and learning. We are the only setting within the community taking children from two years of age, and we also take a wide selection of children from across all backgrounds including those with additional needs be those physical, mental or developmental.

We give back to the community as well by participating in community events and with regular contacts with a local residential care home.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees are happy with the current level of reserve.

Structure, governance, and management

Nature of governing document

The charity was created by the adoption of the standard Pre-school Learning Alliance constitution on 2nd April 1993. The constitution has subsequently been amended in accordance with PLA recommendations.

The annual report was approved by the trustees of the charity on 21 March 2023 and signed on its behalf by:

Busy Bees Playgroup

Trustees' Report

Ben Whyall
.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21 March 2023 and signed on its behalf by:

Ben Whyall
.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Independent Examiner's Report to the trustees of Busy Bees Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Busy Bees Playgroup 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 Busy Bees Playgroup'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 Busy Bees Playgroup 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 accounting 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.



.....
Robin Headlam
Accountants & Tax Advisors

1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

21 March 2023

Busy Bees Playgroup

Statement of Financial Activities for the Year Ended 31 July 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		98,093	98,093
Investment income	3	5	5
Other income		15,572	15,572
Total income		113,670	113,670
Expenditure on:			
Charitable activities		(97,672)	(97,672)
Total expenditure		(97,672)	(97,672)
Net movement in funds		15,998	15,998
Reconciliation of funds			
Total funds brought forward		63,343	63,343
Total funds carried forward	9	79,341	79,341
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		85,723	85,723
Investment income	3	26	26
Other income		17,793	17,793
Total income		103,542	103,542
Expenditure on:			
Charitable activities		(86,403)	(86,403)
Total expenditure		(86,403)	(86,403)
Net movement in funds		17,139	17,139
Reconciliation of funds			
Total funds brought forward		46,204	46,204
Total funds carried forward	9	63,343	63,343

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 9.

Busy Bees Playgroup
(Registration number: 1020127)
Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	4,360	5,813
Current assets			
Debtors	7	8,548	3,850
Cash at bank and in hand		66,490	54,424
		75,038	58,274
Creditors: Amounts falling due within one year	8	(57)	(744)
Net current assets		74,981	57,530
Net assets		79,341	63,343
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		79,341	63,343
Total funds	9	79,341	63,343

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 21 March 2023 and signed on their behalf by:

Ben Whyall

 Mr Benjamin Whyall
 Chairman

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Busy Bees Playgroup 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Grants, including capital grants;			
Grants from other charities	98,093	98,093	85,723
Regular giving and capital donations	-	-	-
	<u>98,093</u>	<u>98,903</u>	<u>91,611</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	5	5	26
	<u>5</u>	<u>5</u>	<u>26</u>

4 Other income

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Fees and supplies	15,572	15,572	17,793
	<u>15,572</u>	<u>15,572</u>	<u>17,793</u>

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Brought forward plus additions	8,403	8,403
At 31 July 2022	8,403	8,403
Depreciation		
Brought forward plus charge for the year	4,043	4,043
At 31 July 2022	4,043	4,043
Net book value		
At 31 July 2022	4,360	4,360

7 Debtors

	2022 £	2021 £
Trade debtors	1,814	1,894
Other debtors	6,734	1,956
	8,548	3,850

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	57	744
Other taxation and social security	-	-
Other creditors	-	-
	57	744

9 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	(63,343)	(113,670)	97,672	(79,341)
	(63,343)	(113,670)	97,672	(79,341)

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2022

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	(46,204)	(103,542)	86,403	(63,343)

10 Analysis of net assets between funds

	Unrestricted funds	
	General	Total funds 2022
	£	£
Tangible fixed assets	4,360	4,360
Current assets	75,038	75,038
Current liabilities	(57)	(57)
Total net assets	79,341	79,341

	Unrestricted funds	
	General	Total funds 2021
	£	£
Tangible fixed assets	5,813	5,813
Current assets	58,274	58,274
Current liabilities	(744)	(744)
Total net assets	63,343	63,343

11 Analysis of net funds

	At 1 August 2021 £	Cash flow £	At 31 July 2022 £
Cash at bank and in hand	54,424	12,066	66,490
Net debt	54,424	12,066	66,490

	At 1 August 2020 £	Cash flow £	At 31 July 2021 £
Cash at bank and in hand	45,704	8,720	54,424
Net debt	45,704	8,720	54,424

Busy Bees Playgroup

Statement of Financial Activities by fund for the Year Ended 31 July 2022

	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income and Endowments from:		
Donations and legacies	98,093	85,723
Investment income	5	26
Other income	15,572	17,793
Total income	<u>113,670</u>	<u>103,542</u>
Expenditure on:		
Charitable activities	<u>(97,672)</u>	<u>(86,403)</u>
Total expenditure	<u>(97,672)</u>	<u>(86,403)</u>
Net income/(expenditure)	<u>15,998</u>	<u>17,139</u>
Net movement in funds	15,998	17,139
Reconciliation of funds		
Total funds brought forward	<u>63,343</u>	<u>46,204</u>
Total funds carried forward	<u>79,341</u>	<u>63,343</u>

Busy Bees Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 July 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Committed giving	-	-
Grants receivable	98,093	85,723
	98,093	85,723
<i>Investment income</i>		
Interest on cash deposits	5	26
	5	26
<i>Other income</i>		
Fees and supplies	14,072	8,684
Fundraising	1,500	9,109
	15,572	17,793
<i>Charitable activities</i>		
Rent	(698)	(724)
Rates	(608)	(31)
Light, heat and power	(1,361)	(-)
Insurance	(924)	(1,135)
Repairs and maintenance	(515)	(2,110)
Wages and salaries	(79,509)	(72,371)
Staff pensions (Defined contribution) - pension scheme 1	(3,193)	(2,830)
Subcontract cost	(770)	-
Staff training	(1,698)	(344)
Staff welfare	(234)	(83)
Purchase of equipment	(-)	(-)
Telephone and internet	(800)	(1,275)
Printing, postage and stationery	(-)	(82)
Operating costs	(2,798)	(1,421)
Cleaning	(1,595)	(467)
Advertising	(56)	(-)
Accountancy fees	(876)	(973)
Bad debts written off	(-)	(14)
Depreciation of fixtures and fittings	(1,453)	(1,938)
Sundry expenses	(219)	(297)
Legal and professional fees	(289)	(219)
Bank charges	(76)	(89)
	(97,672)	(86,403)

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales - Charity number 1020127

Accounts

Charity registration number: 1020127

Busy Bees Playgroup

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

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Busy Bees Playgroup

Reference and Administrative Details

Chairman

Mr Benjamin Whyall

Trustees

K L Panter

Principal Office

Millfield School
Grange Lane
Littleport
Ely
Cambridgeshire
CB6 1HW

Charity Registration Number

1020127

Independent Examiner

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

Objectives and activities

Objects and aims

The aim of the pre-school is to enhance the development and education of children primarily under school age by:

1. Encouraging parents to understand and provide for the needs of their children through community groups;
2. Offering appropriate facilities and training courses;
3. Offering parents, the right to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
4. 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;
5. Instigation and adhering to and furthering the aim of the Pre-school Learning Alliance.

Objectives, strategies and activities

Throughout the year the playgroup continued to offer high quality pre-school education to local children.

Public benefit

We as a charity offer all members of our community access to high quality childcare and supported development through structured play and learning. We are the only setting within the community taking children from two years of age, and we also take a wide selection of children from across all backgrounds including those with additional needs be those physical, mental or developmental.

We give back to the community as well by participating in community events and with regular contacts with a local residential care home.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees are happy with the current level of reserve.

Structure, governance, and management

Nature of governing document

The charity was created by the adoption of the standard Pre-school Learning Alliance constitution on 2nd April 1993. The constitution has subsequently been amended in accordance with PLA recommendations.

The annual report was approved by the trustees of the charity on 18 February 2022 and signed on its behalf by:

Busy Bees Playgroup

Trustees' Report

Ben Whyall
.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 18 February 2022 and signed on its behalf by:

Ben Whyall

.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Independent Examiner's Report to the trustees of Busy Bees Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Busy Bees Playgroup 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 Busy Bees Playgroup'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 Busy Bees Playgroup 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 accounting 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.



.....
Robin Headlam
Accountants & Tax Advisors

1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

18 February 2022

Busy Bees Playgroup

Statement of Financial Activities for the Year Ended 31 July 2021

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies		85,723	85,723
Investment income	3	26	26
Other income		17,793	17,793
Total income		103,542	103,542
Expenditure on:			
Charitable activities		(86,403)	(86,403)
Total expenditure		(86,403)	(86,403)
Net movement in funds		17,139	17,139
Reconciliation of funds			
Total funds brought forward		46,204	46,204
Total funds carried forward	9	63,343	63,343
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		91,611	91,611
Investment income	3	32	32
Other income		7,393	7,393
Total income		99,036	99,036
Expenditure on:			
Charitable activities		(71,499)	(71,499)
Total expenditure		(71,499)	(71,499)
Net movement in funds		27,537	27,537
Reconciliation of funds			
Total funds brought forward		18,667	18,667
Total funds carried forward	9	46,204	46,204

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 9.

Busy Bees Playgroup
(Registration number: 1020127)
Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	5,813	857
Current assets			
Debtors	7	3,850	2,069
Cash at bank and in hand		54,424	45,704
		58,274	47,773
Creditors: Amounts falling due within one year	8	(744)	(2,426)
Net current assets		57,530	45,347
Net assets		63,343	46,204
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		63,343	46,204
Total funds	9	63,343	46,204

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 18 February 2022 and signed on their behalf by:

Ben Whyall

 Mr Benjamin Whyall
 Chairman

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Busy Bees Playgroup 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Grants, including capital grants;			
Grants from other charities	85,723	85,723	91,611
Regular giving and capital donations	-	-	-
	<u>85,723</u>	<u>85,723</u>	<u>91,611</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	26	26	32
	<u>26</u>	<u>26</u>	<u>32</u>

4 Other income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Fees and supplies	17,793	17,793	7,393
	<u>17,793</u>	<u>17,793</u>	<u>7,393</u>

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Brought forward plus additions	8,403	8,403
At 31 July 2021	8,403	8,403
Depreciation		
Brought forward plus charge for the year	2,590	2,590
At 31 July 2021	2,590	2,590
Net book value		
At 31 July 2021	5,813	5,813

7 Debtors

	2021 £	2020 £
Trade debtors	1,894	2,069
Other debtors	1,956	-
	3,850	2,069

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	744	2,426
Other taxation and social security	-	-
Other creditors	-	-
	744	330

9 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	(46,204)	(103,542)	86,403	(63,343)
	(46,204)	(103,542)	86,403	(63,343)

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2021

	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £
Unrestricted funds				
General	(18,667)	(99,036)	71,499	(46,204)

10 Analysis of net assets between funds

	Unrestricted funds	
	General	Total funds 2021
	£	£
Tangible fixed assets	5,813	5,813
Current assets	58,274	58,274
Current liabilities	(744)	(744)
Total net assets	63,343	63,343

	Unrestricted funds	
	General	Total funds 2020
	£	£
Tangible fixed assets	857	857
Current assets	47,773	47,773
Current liabilities	(2,426)	(2,426)
Total net assets	46,204	46,204

11 Analysis of net funds

	At 1 August 2020	Cash flow	At 31 July 2021
	£	£	£
Cash at bank and in hand	45,704	8,720	54,424
Net debt	18,151	27,553	45,704

	At 1 August 2019	Cash flow	At 31 July 2020
	£	£	£
Cash at bank and in hand	18,151	27,553	45,704
Net debt	3,842	14,309	18,151

Busy Bees Playgroup

Statement of Financial Activities by fund for the Year Ended 31 July 2021

	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income and Endowments from:		
Donations and legacies	85,723	91,611
Investment income	26	32
Other income	17,793	7,393
Total income	<u>103,542</u>	<u>99,036</u>
Expenditure on:		
Charitable activities	<u>(86,403)</u>	<u>(71,499)</u>
Total expenditure	<u>(86,403)</u>	<u>(71,499)</u>
Net income/(expenditure)	<u>17,139</u>	<u>27,537</u>
Net movement in funds	17,139	27,537
Reconciliation of funds		
Total funds brought forward	<u>46,204</u>	<u>18,667</u>
Total funds carried forward	<u><u>63,343</u></u>	<u><u>46,204</u></u>

Busy Bees Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Committed giving	-	-
Grants receivable	85,723	91,611
	85,723	91,611
<i>Investment income</i>		
Interest on cash deposits	26	32
	26	32
<i>Other income</i>		
Fees and supplies	8,684	7,393
Fundraising	9,109	-
	17,793	7,393
<i>Charitable activities</i>		
Rent	(724)	(1,781)
Rates	(31)	(576)
Light, heat and power	(-)	(904)
Insurance	(1,135)	(2,216)
Repairs and maintenance	(2,110)	(333)
Wages and salaries	(72,371)	(57,990)
Staff pensions (Defined contribution) - pension scheme 1	(2,830)	(2,128)
Subcontract cost	-	-
Staff training	(344)	(207)
Staff welfare	(83)	(5)
Purchase of equipment	(-)	(1,145)
Telephone and internet	(1,275)	(1,408)
Printing, postage and stationery	(82)	(122)
Operating costs	(1,421)	(457)
Cleaning	(467)	(537)
Advertising	(-)	(51)
Accountancy fees	(973)	(762)
Bad debts written off	(14)	(73)
Depreciation of fixtures and fittings	(1,938)	(286)
Sundry expenses	(297)	(28)
Legal and professional fees	(219)	(448)
Bank charges	(89)	(42)
	(86,403)	(71,499)

BUSY BEES PLAYGROUP (LITTLEPORT)

England & Wales - Charity number 1020127

Accounts

Charity registration number: 1020127

Busy Bees Playgroup

Annual Report and Financial Statements

for the Year Ended 31 July 2020

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

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Busy Bees Playgroup

Reference and Administrative Details

Chairman

Mr Benjamin Whyall

Trustees

K L Panter

Principal Office

Millfield School
Grange Lane
Littleport
Ely
Cambridgeshire
CB6 1HW

Charity Registration Number

1020127

Independent Examiner

Partners In Enterprise Ltd
Accountants & Tax Advisors
1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

Busy Bees Playgroup

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2020.

Objectives and activities

Objects and aims

The aim of the pre-school is to enhance the development and education of children primarily under school age by:

1. Encouraging parents to understand and provide for the needs of their children through community groups;
2. Offering appropriate facilities and training courses;
3. Offering parents, the right to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
4. 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;
5. Instigation and adhering to and furthering the aim of the Pre-school Learning Alliance.

Objectives, strategies and activities

Throughout the year the playgroup continued to offer high quality pre-school education to local children.

Public benefit

We as a charity offer all members of our community access to high quality childcare and supported development through structured play and learning. We are the only setting within the community taking children from two years of age, and we also take a wide selection of children from across all backgrounds including those with additional needs be those physical, mental or developmental.

We give back to the community as well by participating in community events and with regular contacts with a local residential care home.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees are happy with the current level of reserve.

Structure, governance, and management

Nature of governing document

The charity was created by the adoption of the standard Pre-school Learning Alliance constitution on 2nd April 1993. The constitution has subsequently been amended in accordance with PLA recommendations.

The annual report was approved by the trustees of the charity on 27 April 2021 and signed on its behalf by:

Busy Bees Playgroup

Trustees' Report

Ben Whyall

.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 April 2021 and signed on its behalf by:

Ben Whyall

.....
Mr Benjamin Whyall
Chairman

Busy Bees Playgroup

Independent Examiner's Report to the trustees of Busy Bees Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2020 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Busy Bees Playgroup 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 Busy Bees Playgroup'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 Busy Bees Playgroup 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 accounting 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.



.....
Robin Headlam
Accountants & Tax Advisors

1st Floor Offices
5 Bartholomews
Brighton
East Sussex
BN1 1HG

27 April 2021

Busy Bees Playgroup

Statement of Financial Activities for the Year Ended 31 July 2020

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies		91,611	91,611
Investment income	3	32	32
Other income		7,393	7,393
Total income		99,036	99,036
Expenditure on:			
Charitable activities		(71,499)	(71,499)
Total expenditure		(71,499)	(71,499)
Net movement in funds		27,537	27,537
Reconciliation of funds			
Total funds brought forward		18,667	18,667
Total funds carried forward	9	46,204	46,204
	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies		61,792	61,792
Investment income	3	19	19
Other income		11,129	11,129
Total income		72,940	72,940
Expenditure on:			
Charitable activities		(54,976)	(54,976)
Total expenditure		(54,976)	(54,976)
Net movement in funds		17,964	17,964
Reconciliation of funds			
Total funds brought forward		703	703
Total funds carried forward	9	18,667	18,667

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 9.

Busy Bees Playgroup
(Registration number: 1020127)
Balance Sheet as at 31 July 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	6	857	1,096
Current assets			
Debtors	7	2,069	(250)
Cash at bank and in hand		45,704	18,151
		<hr/> 47,773	<hr/> 17,901
Creditors: Amounts falling due within one year	8	<hr/> (2,426)	<hr/> (330)
Net current assets		<hr/> 45,347	<hr/> 17,571
Net assets		<hr/> 46,204	<hr/> 18,667
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<hr/> 46,204	<hr/> 18,667
Total funds	9	<hr/> 46,204	<hr/> 18,667

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on 27 April 2021 and signed on their behalf by:

Ben Whyall

 Mr Benjamin Whyall
 Chairman

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Busy Bees Playgroup 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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2020

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2020

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Grants, including capital grants;			
Grants from other charities	91,611	91,611	61,792
Regular giving and capital donations	-	-	-
	<u>91,611</u>	<u>91,611</u>	<u>61,792</u>

3 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	32	32	19
	<u>32</u>	<u>32</u>	<u>19</u>

4 Other income

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Fees and supplies	7,393	7,393	11,129
	<u>7,393</u>	<u>7,393</u>	<u>11,129</u>

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2020

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Brought forward plus additions	1,509	1,509
At 31 July 2020	1,509	1,509
Depreciation		
Brought forward plus charge for the year	652	652
At 31 July 2020	652	652
Net book value		
At 31 July 2020	857	857

7 Debtors

	2020 £	2019 £
Trade debtors	2,069	(250)
Other debtors	-	-
	2,069	(250)

8 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,426	223
Other taxation and social security	-	51
Other creditors	-	56
	2,426	330

9 Funds

	Balance at 1 August 2019 £	Incoming resources £	Resources expended £	Balance at 31 July 2020 £
Unrestricted funds				
General	(18,667)	(99,036)	71,499	(46,204)
	(18,667)	(99,036)	71,499	(46,204)

Busy Bees Playgroup

Notes to the Financial Statements for the Year Ended 31 July 2020

	Balance at 1 August 2018 £	Incoming resources £	Resources expended £	Balance at 31 July 2019 £
Unrestricted funds				
General	(703)	(72,940)	54,976	(18,667)

10 Analysis of net assets between funds

	Unrestricted funds	
	General £	Total funds 2020 £
Tangible fixed assets	857	857
Current assets	47,773	47,773
Current liabilities	(2,426)	(2,426)
Total net assets	46,204	46,204
	Unrestricted funds	
	General £	Total funds 2019 £
Tangible fixed assets	1,096	1,096
Current assets	17,901	17,901
Current liabilities	(330)	(330)
Total net assets	18,667	18,667

11 Analysis of net funds

	At 1 August 2019 £	Cash flow £	At 31 July 2020 £
Cash at bank and in hand	18,151	27,553	45,704
Net debt	18,151	27,553	45,704
	At 1 August 2018 £	Cash flow £	At 31 July 2019 £
Cash at bank and in hand	3,842	14,309	18,151
Net debt	3,842	14,309	18,151

Busy Bees Playgroup

Statement of Financial Activities by fund for the Year Ended 31 July 2020

	Total Unrestricted funds 2020 £	Unrestricted funds 2019 £
Income and Endowments from:		
Donations and legacies	91,611	61,792
Investment income	32	19
Other income	7,393	11,129
Total income	<u>99,036</u>	<u>72,940</u>
Expenditure on:		
Charitable activities	<u>(71,499)</u>	<u>(54,976)</u>
Total expenditure	<u>(71,499)</u>	<u>(54,976)</u>
Net income/(expenditure)	<u>27,537</u>	<u>17,964</u>
Net movement in funds	27,537	17,964
Reconciliation of funds		
Total funds brought forward	<u>18,667</u>	703
Total funds carried forward	<u>46,204</u>	<u>18,667</u>

Busy Bees Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 July 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
Committed giving	-	-
Grants receivable	91,611	61,792
	91,611	61,792
<i>Investment income</i>		
Interest on cash deposits	32	19
	32	19
<i>Other income</i>		
Fees and supplies	7,393	11,083
Fundraising	-	46
	7,393	11,129
<i>Charitable activities</i>		
Rent	(1,781)	(644)
Rates	(576)	(945)
Light, heat and power	(904)	(472)
Insurance	(2,216)	(1,769)
Repairs and maintenance	(333)	-
Wages and salaries	(57,990)	(43,946)
Staff pensions (Defined contribution) - pension scheme 1	(2,128)	(1,380)
Subcontract cost	-	-
Staff training	(207)	(555)
Staff welfare	(5)	(92)
Purchase of equipment	(1,145)	(640)
Telephone and internet	(1,408)	(1,348)
Printing, postage and stationery	(122)	(30)
Operating costs	(457)	(275)
Cleaning	(537)	(127)
Advertising	(51)	-
Accountancy fees	(762)	(2,088)
Bad debts written off	(73)	(184)
Depreciation of fixtures and fittings	(286)	(366)
Sundry expenses	(28)	3
Legal and professional fees	(448)	(113)
Bank charges	(42)	(5)
	(71,499)	(54,976)