

**Section A**

**Reference and administration details**

**Charity name** East Leake Pre-School Playgroup

**Other names charity is known by**

**Registered charity number (if any)** 1023726

**Charity's principal address** The Old School, School Green

East Leake

Loughborough, Leicestershire

LE12 6LG

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ali Harrison	Chair	Started 01.06.2021	
2	Deborah Porter	Treasurer		
3	Sarah Sowter	Secretary	Started 08.09.2021	
5	Katie Vincent		Started 01.09.2021	
6	Julie Haynes	Chair	Started 09.03.2022	
8	Amy Foxon			
9	Helen Stevenson			
10	Katie Harris			
11	Rachel Johnson		Ended 08.07.21	
12	Natalie Rouse		Ended 08.07.21	
13	Hannah Kemp		Ended 08.07.21	
14	Ami Kerridge	Secretary	Ended 08.09.21	
15	Sara Last		Ended 08.09.21	

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Independent Examiner & Accountants	Helen Harrison	Central Business Services, Oak Business Centre, 79-93 Ratcliffe Road, Sileby, Loughborough, LE12 7PU

**Name of chief executive or names of senior staff members (Optional information)**

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution (Pre-School Learning Alliance Model Constitution 2011) Re-adopted each year at the Annual General Meeting.
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Trustees are elected at the Annual General Meeting. Up to 3 additional trustees can be elected during the year at monthly Trustee meetings.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The charity is a member of the Pre-school Learning Alliance.

The charity is committed to safeguarding and promoting the welfare of children and young people and expects all trustees, staff and volunteers to share this commitment.

All trustees, staff and regular volunteers must complete a satisfactory enhanced Disclosure and Barring Service check.

All trustees give their time freely and do not receive any remuneration or other benefits.

**Section C****Objectives and activities****Summary of the objects of the charity set out in its governing document**

The charity runs a pre-school playgroup which aims to enhance the development and education of children aged between two and the statutory school age who live in the local community. It also encourages parents to understand and provide for the needs of their children.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity aims to offer a high quality, affordable and flexible pre-school education to local children. Fees charged are lower than those at local, privately-run nurseries. In addition, to help families with the cost, employer childcare vouchers are accepted. A small number of families make use of these options.

The charity follows the Early Years Foundation Stage (EYFS) to offer appropriate play, education and care facilities, ensuring that all children have the same opportunities whatever their race, culture, religion, means or ability.

The charity was inspected by Ofsted 8<sup>th</sup> February 2022 had a rating of Good. As a result of this, the charity was still able to continue to offer government-funded places to 2, 3 and 4 year olds.

Throughout the year, the Trustees of the Charity have kept in mind the Charity Commission's published guidance on the Public Benefit.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity would like to thank the many volunteers who gave up their time to support the playgroup during the year, particularly in its fundraising activities.

**Section D****Achievements and performance****Summary of the main achievements of the charity during the year**

During the year, the charity has focused on continuing to provide a high quality, affordable and flexible pre-school education to children and their families in the local community.

The trustees were active within the community fundraising for new resources under the theme of 'Outdoor and the environment' resources. The charity organised its own events and activities, such as a Christmas Raffle, as well as participating in popular local events including the village Parade and Carnival.

Future plans: The Trustees and Management of the Charity are continually looking at ways to improve the care and education provided to the children attending playgroup. Our goal is to be rated as "Good" by Ofsted and we continually work towards this shared objective.

For example, we plan to build on our relationship with the local school foundation unit through involvement in "Welly Wednesdays" and weekly phonics sessions. We also want to provide more opportunities for our older children in particular to become more ready for when they move up to school by providing more reading opportunity and phonics sessions at playgroup.

We have now set up trips to the local Derbyshire house that the children and the resistance both gain from.

**Section E****Financial review****Brief statement of the charity's policy on reserves**

The charity has set a formal reserves policy. We currently hold £32,000 in reserves. This would cover running costs for 3 months and redundancy payments to staff, in the unlikely event that the playgroup unexpectedly had to close. We aim to hold sufficient financial reserves to sustain East Leake Pre-School Playgroup if our income falls below expected levels.

**Details of any funds materially in deficit****Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity's four principal sources of funds are:

1. Nursery Education Funding for eligible children;
2. Session fees paid by parents / carers;
3. Fundraising activity; and
4. Donations.

Money received through Nursery Education Funding and session fees is used for the main running costs of the playgroup e.g. rent, staff wages and consumables.

Money received through fundraising and donation is used to improve the equipment and play resources of the playgroup.

The Charity is in a strong financial position at the year end and continues to be so. We are full to capacity in every session in terms of the number of children we can accept for the space we have currently available.



**Section F****Other optional information**

The Charity does not have any assets held as custodian trustee during the reporting period.

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Julie Haynes	Deborah Porter
Position	Chair	Treasurer
Date	09.01.2023	



**CHARITY NUMBER: 1023726**  
**EAST LEAKE PLAYGROUP**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**East Leake Playgroup  
Independent Examiners Report  
For The Year Ended 31 March 2022**

**Independent examiner's report to the trustees East Leake Playgroup I report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2021, which are set out on pages 4 to 7.**

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Helen Harrison

Relevant professional qualification or body: MAAT

Address: CBS (Accounting) Ltd  
Oak Business Centre  
79-93 Ratcliffe Road  
Sileby  
Loughborough  
LE12 7PU

.....  
12<sup>th</sup> October 2022



**East Leake Playgroup**  
**Statement of Financial Activities (Including Income and Expenditure Report)**  
**For The Year Ended 31 March 2022**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	1,156	-	-	1,156	671
Charitable activities	169,789	-	-	169,789	174,145
Other trading activities	2,953	-	-	2,953	2,165
Investments	4	-	-	4	87
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	173,903	-	-	173,903	177,068
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	462	-	-	462	62
Charitable activities	206,483	-	-	206,483	175,495
Separate material item of expense	-	-	-	-	-
Other	272	-	-	272	246
<b>Total</b>	207,218	-	-	207,218	175,803
<b>Net income/(expenditure) before investment gains/(losses)</b>	- 33,316	-	-	- 33,316	1,265
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	- 33,316	-	-	- 33,316	1,265
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	- 33,316	-	-	- 33,316	1,265
<b>Reconciliation of funds:</b>					
Total funds brought forward	72,695	-	-	72,695	71,430
<b>Total funds carried forward</b>	39,379	-	-	39,379	72,695

**East Leake Playgroup  
Balance Sheet  
As at 31 March 2022**

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>					
Tangible assets	256	-	-	256	-
<i>Total fixed assets</i>	256	-	-	256	-
<b>Current assets</b>					
Debtors	8,296	-	-	8,296	8,931
Cash at bank and in hand	36,477	-	-	36,477	64,842
<i>Total current assets</i>	44,773	-	-	44,773	73,773
<b>Creditors: amounts falling due within one year</b>	5,651	-	-	5,651	1,079
<i>Net current assets/(liabilities)</i>	39,123	-	-	39,123	72,695
<i>Total assets less current liabilities</i>	39,379	-	-	39,379	72,695
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<i>Total net assets or liabilities</i>	39,379	-	-	39,379	72,695
<b>Funds of the Charity</b>					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	39,379	-	-	39,379	72,695
Revaluation reserve	-	-	-	-	-
<i>Total funds</i>	39,379	-	-	39,379	72,695

On behalf of the trustees



*D. Porter*

Signed on 26/09/22 @ 06:24

Deborah Porter (Treasurer)

12<sup>th</sup> October 2022

**East Leake Playgroup  
Statement of Cashflows  
For The Year Ended 31 March 2022**

	<b>Total Funds  £</b>	<b>Prior Year Funds  £</b>
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	- 29,655	6,969
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	4	87
Proceeds from the sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Proceeds from sale of investments	-	-
Purchase of investments	-	-
<b>Net cash provided by (used in) investing activities</b>	-	-
<b>Cash flows from financing activities</b>		
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Receipt of endowment	-	-
<b>Net cash provided by (used in) financing activities</b>	- 29,651	7,056
<b>Change in cash and cash equivalents in the reporting period</b>	- 28,365	- 10,446
<b>Cash and cash equivalents at the beginning of the reporting period</b>	64,842	75,289
<b>Change in cash and cash equivalents due to exchange rate movements</b>	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	36,477	64,842

**Reconciliation of net income/expenditure to net cashflow from operating activities**

	<b>2021/22 £</b>	<b>2020/21 £</b>
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	- 33,316	1,265
Adjustments for		
Depreciation charges	- 272	- 246
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	- 4	87
Loss/(profit) on the sale of fixed assets	-	-
(increase)/decrease in stocks	-	-
(increase)/decrease in debtors	- 635	8,997
(increase)/decrease in creditors	4,572	2,960
<b>Net cash provided by (used in) operating activities</b>	- 29,655	6,969

**East Leake Playgroup  
Statement of Cashflows  
For The Year Ended 31 March 2022**

**Analysis of cash and cash equivalents**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
36,477	64,842
-	-
<b>36,477</b>	<b>64,842</b>

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**1. Basis of Preparation Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 (effective January 2016) and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard 102 (FRS102) effective January 2016.

**2. Accounting Policies**

**2.1. Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the income can be quantified with reasonable accuracy. Turnover comprises of the income received from various sources including, but not exclusively, government funding, fees from parent/guardians, fundraising activities and donations.

**2.2. Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

**2.3. Support costs**

The charity has incurred expenditure on support costs which have been allocated to governance costs.

**2.4. Income from interest, royalties and dividends**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.5. Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**2.6. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer & IT	3 year straight line depreciation
Plant & Equipment	25% straight line depreciation

**2.7. Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**East Leake Playgroup**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

**3. Analysis of Income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	1,156	-	-	1,156	671
	<b>Total</b>	<b>1,156</b>	<b>-</b>	<b>-</b>	<b>1,156</b>	<b>671</b>
<b>Charitable activities:</b>	Income	57,404	-	-	57,404	44,174
	Funding	112,385	-	-	112,385	129,971
	<b>Total</b>	<b>169,789</b>	<b>-</b>	<b>-</b>	<b>169,789</b>	<b>174,145</b>
<b>Other trading activities:</b>	Fundraising	2,953	-	-	2,953	2,165
	Uniform	-	-	-	-	-
	Mug/Merchandise	-	-	-	-	-
	<b>Total</b>	<b>2,953</b>	<b>-</b>	<b>-</b>	<b>2,953</b>	<b>2,165</b>
<b>Income from investments:</b>	Interest income	4	-	-	4	87
	Other	-	-	-	-	-
	<b>Total</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>87</b>
<b>TOTAL INCOME</b>		<b>173,903</b>	<b>-</b>	<b>-</b>	<b>173,903</b>	<b>177,068</b>

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

Funding restricted to child = £160

**East Leake Playgroup**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

**4. Analysis of Expenditure**

	Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
					£	£
<b>Expenditure on raising funds:</b>	Staging fundraising events	442	-	-	442	52
	Advertising, marketing, direct mail and publicity	20	-	-	20	10
	<b>Total expenditure on raising funds</b>	<b>462</b>	<b>-</b>	<b>-</b>	<b>462</b>	<b>62</b>
<b>Expenditure on charitable activities</b>	Staff Costs	4,304	-	-	4,304	2,825
	Wages & Salaries	182,118	-	-	182,118	154,424
	Direct Costs	9,102	-	-	9,102	7,122
	Premises Costs	2,450	-	-	2,450	2,746
	Office Costs	5,608	-	-	5,608	5,268
	Insurance	978	-	-	978	977
	Professional & Subscriptions	361	-	-	361	625
	Bad Debt (written off)	-	-	-	-	-
	Accountancy Fees	1,467	-	-	1,467	1,439
	Bank Charges	96	-	-	96	69
	<b>Total expenditure on charitable activities</b>	<b>206,483</b>	<b>-</b>	<b>-</b>	<b>206,483</b>	<b>175,495</b>
<b>Other</b>	Depreciation of Computer & IT	187	-	-	187	246
	Depreciation of Plant & Equipment	85	-	-	85	-
	<b>Total other expenditure</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>246</b>
<b>TOTAL EXPENDITURE</b>		<b>207,218</b>	<b>-</b>	<b>-</b>	<b>207,218</b>	<b>175,803</b>

**5. Fees for examination of the accounts**

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
-	-
1,467	1,439
<b>1,467</b>	<b>1,439</b>

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**6. Staff Costs**

**Salaries and wages**  
**Social security costs**  
**Agency Staff**  
**Other employee benefits**

**Total staff costs**

<b>This year £</b>	<b>Last year £</b>
169,566	146,430
12,552	7,994
-	-
-	-
<b>182,118</b>	<b>154,424</b>

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

TRUE

**7. Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
<b>Fundraising</b>	-	-
<b>Charitable Activities</b>	17	16
<b>Governance</b>	-	-
<b>Other</b>	-	-
<b>Total</b>	<b>17</b>	<b>16</b>



**East Leake Playgroup**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

**8. Tangible Fixed Assets**

**8.1. Cost or Valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	342	187	529
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	342	187	529

**8.2. Depreciation and impairments**

<b>**Basis</b>	SL	SL	SL	SL	SL
<b>** Rate</b>			25% SL	3 year	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	85	187	272
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	85	187	272

**8.3. Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	256	-	256

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**9. Debtors & Prepayments**

**Trade debtors**  
**Prepayments and accrued income**  
**Taxes & Social Security**

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
8,296	8,914
-	17
-	-
<b>8,296</b>	<b>8,931</b>

**10. Creditors and accruals**

**Accruals for grants payable**  
**Bank loans and overdrafts**  
**Trade creditors**  
**Payments received on account for contracts or performance-related grants**  
**Accruals and deferred income**  
**Taxation and social security**  
**Other creditors**

**Total**

<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
-	-	-	-
-	-	-	-
770	660	-	-
-	-	-	-
-	-	-	-
4,857	419	-	-
24	-	-	-
<b>5,651</b>	<b>1,079</b>	<b>-</b>	<b>-</b>

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**11. Transactions with trustees and related parties**

**11.1. Trustees' Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

**11.2. Trustees' expenses**

**No trustee expenses have been incurred (True or False)**

**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity**

**11.3. Transaction(s) with related parties**

There have been no related party transactions in the reporting period

**CHARITY NUMBER: 1023726**  
**EAST LEAKE PLAYGROUP**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**East Leake Playgroup  
Independent Examiners Report  
For The Year Ended 31 March 2022**

**Independent examiner's report to the trustees East Leake Playgroup I report on the accounts of the Charity for the year ended 31<sup>st</sup> March 2021, which are set out on pages 4 to 7.**

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Helen Harrison

Relevant professional qualification or body: MAAT

Address: CBS (Accounting) Ltd  
Oak Business Centre  
79-93 Ratcliffe Road  
Sileby  
Loughborough  
LE12 7PU

.....  
12<sup>th</sup> October 2022

**East Leake Playgroup**  
**Statement of Financial Activities (Including Income and Expenditure Report)**  
**For The Year Ended 31 March 2022**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	1,156	-	-	1,156	671
Charitable activities	169,789	-	-	169,789	174,145
Other trading activities	2,953	-	-	2,953	2,165
Investments	4	-	-	4	87
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	173,903	-	-	173,903	177,068
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	462	-	-	462	62
Charitable activities	206,483	-	-	206,483	175,495
Separate material item of expense		-	-	-	-
Other	272	-	-	272	246
<b>Total</b>	207,218	-	-	207,218	175,803
<b>Net income/(expenditure) before investment gains/(losses)</b>	- 33,316	-	-	- 33,316	1,265
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	- 33,316	-	-	- 33,316	1,265
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	- 33,316	-	-	- 33,316	1,265
<b>Reconciliation of funds:</b>					
Total funds brought forward	72,695	-	-	72,695	71,430
<b>Total funds carried forward</b>	39,379	-	-	39,379	72,695

**East Leake Playgroup  
Balance Sheet  
As at 31 March 2022**

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>					
Tangible assets	256	-	-	256	-
<i>Total fixed assets</i>	256	-	-	256	-
<b>Current assets</b>					
Debtors	8,296	-	-	8,296	8,931
Cash at bank and in hand	36,477	-	-	36,477	64,842
<i>Total current assets</i>	44,773	-	-	44,773	73,773
<b>Creditors: amounts falling due within one year</b>	5,651	-	-	5,651	1,079
<i>Net current assets/(liabilities)</i>	39,123	-	-	39,123	72,695
<i>Total assets less current liabilities</i>	39,379	-	-	39,379	72,695
<b>Creditors: amounts falling due after one year</b>	-	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<i>Total net assets or liabilities</i>	39,379	-	-	39,379	72,695
<b>Funds of the Charity</b>					
Endowment funds	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	39,379	-	-	39,379	72,695
Revaluation reserve	-	-	-	-	-
<i>Total funds</i>	39,379	-	-	39,379	72,695

On behalf of the trustees



*D. Porter*

Signed on 26/09/22 @ 06:24

Deborah Porter (Treasurer)

12<sup>th</sup> October 2022

**East Leake Playgroup  
Statement of Cashflows  
For The Year Ended 31 March 2022**

	<b>Total Funds  £</b>	<b>Prior Year Funds  £</b>
<b>Cash flows from operating activities</b>		
<b>Net cash provided by (used in) operating activities</b>	- 29,655	6,969
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	4	87
Proceeds from the sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Proceeds from sale of investments	-	-
Purchase of investments	-	-
<b>Net cash provided by (used in) investing activities</b>	-	-
<b>Cash flows from financing activities</b>		
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Receipt of endowment	-	-
<b>Net cash provided by (used in) financing activities</b>	- 29,651	7,056
<b>Change in cash and cash equivalents in the reporting period</b>	- 28,365	- 10,446
<b>Cash and cash equivalents at the beginning of the reporting period</b>	64,842	75,289
<b>Change in cash and cash equivalents due to exchange rate movements</b>	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	36,477	64,842

**Reconciliation of net income/expenditure to net cashflow from operating activities**

	<b>2021/22 £</b>	<b>2020/21 £</b>
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	- 33,316	1,265
Adjustments for		
Depreciation charges	- 272	- 246
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	- 4	87
Loss/(profit) on the sale of fixed assets	-	-
(increase)/decrease in stocks	-	-
(increase)/decrease in debtors	- 635	8,997
(increase)/decrease in creditors	4,572	2,960
<b>Net cash provided by (used in) operating activities</b>	- 29,655	6,969



**East Leake Playgroup  
Statement of Cashflows  
For The Year Ended 31 March 2022**

**Analysis of cash and cash equivalents**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
36,477	64,842
-	-
<b>36,477</b>	<b>64,842</b>

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**1. Basis of Preparation Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 (effective January 2016) and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard 102 (FRS102) effective January 2016.

**2. Accounting Policies**

**2.1. Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the income can be quantified with reasonable accuracy. Turnover comprises of the income received from various sources including, but not exclusively, government funding, fees from parent/guardians, fundraising activities and donations.

**2.2. Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP)

**2.3. Support costs**

The charity has incurred expenditure on support costs which have been allocated to governance costs.

**2.4. Income from interest, royalties and dividends**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**2.5. Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**2.6. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer & IT	3 year straight line depreciation
Plant & Equipment	25% straight line depreciation

**2.7. Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**East Leake Playgroup**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

**3. Analysis of Income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	1,156	-	-	1,156	671
	<b>Total</b>	<b>1,156</b>	<b>-</b>	<b>-</b>	<b>1,156</b>	<b>671</b>
<b>Charitable activities:</b>	Income	57,404	-	-	57,404	44,174
	Funding	112,385	-	-	112,385	129,971
	<b>Total</b>	<b>169,789</b>	<b>-</b>	<b>-</b>	<b>169,789</b>	<b>174,145</b>
<b>Other trading activities:</b>	Fundraising	2,953	-	-	2,953	2,165
	Uniform	-	-	-	-	-
	Mug/Merchandise	-	-	-	-	-
	<b>Total</b>	<b>2,953</b>	<b>-</b>	<b>-</b>	<b>2,953</b>	<b>2,165</b>
<b>Income from investments:</b>	Interest income	4	-	-	4	87
	Other	-	-	-	-	-
	<b>Total</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>87</b>
<b>TOTAL INCOME</b>		<b>173,903</b>	<b>-</b>	<b>-</b>	<b>173,903</b>	<b>177,068</b>

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

Funding restricted to child = £160

**East Leake Playgroup**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

**4. Analysis of Expenditure**

	Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
					£	£
<b>Expenditure on raising funds:</b>	Staging fundraising events	442	-	-	442	52
	Advertising, marketing, direct mail and publicity	20	-	-	20	10
	<b>Total expenditure on raising funds</b>	<b>462</b>	<b>-</b>	<b>-</b>	<b>462</b>	<b>62</b>
<b>Expenditure on charitable activities</b>	Staff Costs	4,304	-	-	4,304	2,825
	Wages & Salaries	182,118	-	-	182,118	154,424
	Direct Costs	9,102	-	-	9,102	7,122
	Premises Costs	2,450	-	-	2,450	2,746
	Office Costs	5,608	-	-	5,608	5,268
	Insurance	978	-	-	978	977
	Professional & Subscriptions	361	-	-	361	625
	Bad Debt (written off)	-	-	-	-	-
	Accountancy Fees	1,467	-	-	1,467	1,439
	Bank Charges	96	-	-	96	69
	<b>Total expenditure on charitable activities</b>	<b>206,483</b>	<b>-</b>	<b>-</b>	<b>206,483</b>	<b>175,495</b>
<b>Other</b>	Depreciation of Computer & IT	187	-	-	187	246
	Depreciation of Plant & Equipment	85	-	-	85	-
	<b>Total other expenditure</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>246</b>
<b>TOTAL EXPENDITURE</b>		<b>207,218</b>	<b>-</b>	<b>-</b>	<b>207,218</b>	<b>175,803</b>

**5. Fees for examination of the accounts**

**Independent examiner's fees**  
**Assurance services other than audit or independent examination**  
**Tax advisory fees**  
**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
-	-
1,467	1,439
<b>1,467</b>	<b>1,439</b>

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**6. Staff Costs**

**Salaries and wages**  
**Social security costs**  
**Agency Staff**  
**Other employee benefits**

**Total staff costs**

<b>This year £</b>	<b>Last year £</b>
169,566	146,430
12,552	7,994
-	-
-	-
<b>182,118</b>	<b>154,424</b>

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

TRUE

**7. Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
<b>Fundraising</b>	-	-
<b>Charitable Activities</b>	17	16
<b>Governance</b>	-	-
<b>Other</b>	-	-
<b>Total</b>	<b>17</b>	<b>16</b>

**East Leake Playgroup**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

**8. Tangible Fixed Assets**

**8.1. Cost or Valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	342	187	529
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	342	187	529

**8.2. Depreciation and impairments**

<b>**Basis</b>	SL	SL	SL	SL	SL
<b>** Rate</b>			25% SL	3 year	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	85	187	272
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	85	187	272

**8.3. Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	256	-	256

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**9. Debtors & Prepayments**

**Trade debtors**  
**Prepayments and accrued income**  
**Taxes & Social Security**

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
8,296	8,914
-	17
-	-
<b>8,296</b>	<b>8,931</b>

**10. Creditors and accruals**

**Accruals for grants payable**  
**Bank loans and overdrafts**  
**Trade creditors**  
**Payments received on account for contracts or performance-related grants**  
**Accruals and deferred income**  
**Taxation and social security**  
**Other creditors**

**Total**

<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
-	-	-	-
-	-	-	-
770	660	-	-
-	-	-	-
-	-	-	-
4,857	419	-	-
24	-	-	-
<b>5,651</b>	<b>1,079</b>	<b>-</b>	<b>-</b>

**East Leake Playgroup  
Unaudited Financial Statements  
For The Year Ended 31 March 2022**

**11. Transactions with trustees and related parties**

**11.1. Trustees' Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

**11.2. Trustees' expenses**

**No trustee expenses have been incurred (True or False)**

**TRUE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity**

**11.3. Transaction(s) with related parties**

There have been no related party transactions in the reporting period