

SEEND PLAYGROUP

England & Wales · Charity number 1024519

Details

Status Registered

Legal form Other

Registered 1993-08-03

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

Contact

Address Little Thornham Farm
Trowbridge Road
Seend
Melksham
Wiltshire
SN12 6PQ

Phone 0780343356

Email seendplaygroup@hotmail.co.uk

Website www.seendplaygroup.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Local playgroup

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£82,035	£74,201	-	-
2024-08-31	£60,942	£65,529	-	-
2023-08-31	£64,873	£59,362	-	-
2022-08-31	£59,291	£46,004	-	-
2021-08-31	£56,708	£38,499	-	-
2020-08-31	£39,289	£30,392	-	-

Trustees

Name	Role	Appointed
Claire Lakhani		2026-01-01
Elizabeth Anne Dagnall		2019-07-03
Melissa England		2026-02-04

SEEND PLAYGROUP

England & Wales - Charity number 1024519

Accounts

**SEEND PLAYGROUP
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Seend Playgroup
Company No.
Trustees' Report For The Year Ended 31 August 2025**

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The charity's main objectives are to enhance the care, development and education of our children under statutory school age, in a parent-involving community based group and to provide a safe and stimulating environment.

Significant activities

The trustees are aware of the need to provide a service that is in line with the childcare requirements of local parents so that we attract new attendees to the group and ensure the future running of the charity.

Our service provides:

- Activities leading to approved learning goals
- Individual care and attention made possible by the high ratio of adults to children
- Indoor and outdoor learning and visits in the local area

The playgroup is registered with Ofsted.

Public Benefit

In setting the charity's objectives and planning activities the board of trustees has given careful consideration of the Charity's Commission's general guidance on public benefit.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The playgroup has created a secure and nurturing environment in which children can learn and develop.

Financial Review

Reserves Policy

The charity has a policy to maintain adequate reserves in order to fulfill its functions for a period after any loss of income.

In accordance with this policy there is an allocation to restrict £30,000 as reserves as a redundancy fund to cover wages. The remaining unrestricted funds stand at least 76% of the remaining annual expenditure, therefore the total reserves are considered sufficient to cover 9 month's running costs.

During the year the charity received grants which covered major expenditure. After fees received, donations and other fundraising activities, there was a surplus for the year of £7,834 (2024 deficit £4,587).

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and Administrative Details

Trustees

Ms H Breach
Ms E Futter
Ms E Dagnall
Ms C Lakhani - Chairperson

**Seend Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Charity Number

1024519

Principal Address

Nicola Haines
Little Thornham Farm, Seend
Melksham
Wiltshire
SN12 6PQ

Independent Examiner

Charlton Baker
Charlton Baker (Trowbridge)
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

**Seend Playgroup
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Ms C Lakhani

Trustee

01/06/2026

**Seend Playgroup
Independent Examiner's Report to the Trustees of Seend Playgroup
For The Year Ended 31 August 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Charlton Baker
12/05/2026
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Seend Playgroup
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	79,822	58,957
Other trading activities	4	845	580
Investments	5	1,368	1,405
		<u>82,035</u>	<u>60,942</u>
EXPENDITURE ON:			
Raising funds	7	(74,201)	(66,529)
NET INCOME/(EXPENDITURE)		<u>7,834</u>	<u>(5,587)</u>
NET MOVEMENT IN FUNDS		<u>7,834</u>	<u>(5,587)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		65,267	70,854
TOTAL FUNDS CARRIED FORWARD	16	<u><u>73,101</u></u>	<u><u>65,267</u></u>

The notes on pages 7 to 11 form part of these financial statements.

**Seend Playgroup
Balance Sheet
As At 31 August 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	11	164	219
		164	219
CURRENT ASSETS			
Debtors	13	1,008	1,008
Cash at bank and in hand		73,472	68,486
		74,480	69,494
Creditors: Amounts Falling Due Within One Year	14	(1,543)	(4,446)
NET CURRENT ASSETS (LIABILITIES)		72,937	65,048
TOTAL ASSETS LESS CURRENT LIABILITIES		73,101	65,267
NET ASSETS		73,101	65,267
FUNDS OF THE CHARITY			
Unrestricted Funds		73,101	65,267
TOTAL FUNDS	16	73,101	65,267

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Ms C Lakhani

Trustee
01/06/2026

The notes on pages 7 to 11 form part of these financial statements.

**Seend Playgroup
Notes to the Financial Statements
For The Year Ended 31 August 2025**

1. General Information

Seend Playgroup is a company limited by guarantee, incorporated in England & Wales, registered number and registered charity number 1024519. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.3. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Plant & Machinery	25% reducing balance
Computer Equipment	20% straight line

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Seend Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

3. Income from Donations and Legacies

2025	2024
Unrestricted funds	Unrestricted funds
£	£
102	15,303
79,720	43,654
79,822	58,957
79,822	58,957

4. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
749	350
96	230
845	580
845	580

5. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
1,368	1,405
1,368	1,405

6. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

2025	2024
£	£
55	473
55	473

7. Analysis of Expenditure

Activities undertaken directly	Support costs (see note 8)	2025
£	£	Total
£	£	£
65,464	8,737	74,201
65,464	8,737	74,201

Seend Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	Activities undertaken directly	Support costs (see note 8)	2024
	£	£	Total £
Raising funds	59,331	7,198	66,529

8. Support Costs

	2025
	Raising funds £
Employee costs	554
Premises expenses	4,000
General administration	4,128
Depreciation	55
	8,737

	2024
	Raising funds £
Employee costs	425
Premises expenses	3,400
General administration	2,900
Depreciation	473
	7,198

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	60,127	51,152
Other pension costs	924	3,588
	61,051	54,740

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

10. Average Number of Employees

Average number of employees during the year was: 4 (2024: 4)

Seend Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

11. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	1,538	2,776	4,314
As at 31 August 2025	1,538	2,776	4,314
Depreciation			
As at 1 September 2024	1,469	2,626	4,095
Provided during the period	17	38	55
As at 31 August 2025	1,486	2,664	4,150
Net Book Value			
As at 31 August 2025	52	112	164
As at 1 September 2024	69	150	219

12. Stocks

2025	2024
£	£

13. Debtors

2025	2024
£	£
1,008	1,008

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1	-
Other creditors	203	267
Taxation and social security	739	3,579
Accruals and deferred income	600	600
	1,543	4,446

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £924 (2024: £3,588).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Seend Playgroup
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

16. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	95,267	82,035	(74,201)	103,101
Restricted	(30,000)	-	-	(30,000)
Total unrestricted funds	65,267	82,035	(74,201)	73,101
Total funds	65,267	82,035	(74,201)	73,101

	As at 1 September 2023	Income	Expenditure	Transfers	As at 31 August 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	70,854	60,942	(66,529)	30,000	95,267
Restricted	-	-	-	(30,000)	(30,000)
Total unrestricted funds	70,854	60,942	(66,529)	-	65,267
Total funds	70,854	60,942	(66,529)	-	65,267

17. Related Party Disclosures

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Seend Playgroup
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	102	15,303
Direct admissions	14,983	-
Government Grants	64,737	43,654
	<u>79,822</u>	<u>58,957</u>
Other trading activities		
Fundraising events	749	350
Shop income	96	230
	<u>845</u>	<u>580</u>
Investments		
Other interest receivable type A	1,368	1,405
	<u>1,368</u>	<u>1,405</u>
	<u>82,035</u>	<u>60,942</u>
EXPENDITURE ON:		
Raising funds		
Opening stock and work in progress	-	(1,000)
Purchases	(3,204)	(3,591)
Day trips	(1,209)	-
Wages and salaries	(60,127)	(51,152)
Employers pensions - defined contribution schemes	(924)	(3,588)
Staff training	(192)	(425)
Staff entertaining	(362)	-
Rent	(4,000)	(3,400)
Computer software, consumables and maintenance	(208)	(182)
Repairs, renewals and maintenance	(14)	(111)
Insurance	(810)	-
Printing, postage and stationery	(386)	(309)
Telecommunications	(100)	(100)
Accountancy fees	(775)	(600)
Sundry expenses	(1,835)	(1,598)
Depreciation	(55)	(473)
	<u>(74,201)</u>	<u>(66,529)</u>
	<u>(74,201)</u>	<u>(66,529)</u>
NET INCOME/(EXPENDITURE)	<u>7,834</u>	<u>(5,587)</u>

SEEND PLAYGROUP

England & Wales - Charity number 1024519

Accounts

18 MAR 2024

CHARITY REGISTRATION NUMBER: 1024519

FILE COPY

Seend Playgroup
Unaudited Financial Statements
31 August 2023

CHARLTON BAKER LIMITED

Chartered accountants
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Seend Playgroup

Financial Statements

Year ended 31 August 2023

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Seend Playgroup

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name Seend Playgroup
Charity registration number 1024519
Principal office Nicola Haines
Little Thornham Farm
Trowbridge Road
Seend, Melksham
Wiltshire
SN12 6PQ

The trustees

E Futter - resigned as
Chairperson 01.09.2022
Mrs E Braney
H Breach - Secretary
R Dick - Playgroup leader
F Drewett
E Dagnell
Mrs E Dick (Resigned 1 September 2022)
C Gill
Mrs W Malcolmson - (Appointed 1 September 2022)
Chairperson
G Poolman (Resigned 1 September 2022)

Independent examiner Charlton Baker
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trustees are elected at the annual general meeting by the members of the organisation who are Trustees and service users who have been elected to become full members of the charity.

Seend Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Structure, governance and management *(continued)*

Induction and training of new trustees

New trustees undergo a briefing session on the working of the organisation and they have induction training. They are given information on the obligations of being a trustee, including employer responsibilities. They are provided with the Business and Strategic Plans, most recent minutes of trustee board meetings, budgets and financial reports. They are offered training on financial management, employer responsibility and trusteeship. All trustees are checked by Ofsted for suitability.

Objectives and activities

Objectives and aims

The charity's main objectives are to enhance the care, development and education of children under statutory school age, in a parent-involving community based group and to provide a safe and stimulating environment.

Significant activities

The trustees are aware of the need to provide a service that is in line with the childcare requirements of local parents so that we attract new attendees to the group and ensure the future running of the charity.

Our service provides:

- Activities leading to approved learning goals
- Individual care and attention made possible by the high ratio of adults to children
- Indoor and outdoor learning and visits in the local area.

The playgroup is registered with Ofsted

Public benefit

In setting the charities objectives and planning activities the board of trustees has given careful consideration to the Charity's Commission's general guidance on public benefit

Seend Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance

The playgroup has created a secure and nurturing environment in which children can learn and develop.

Financial review


Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfill its functions for a period after any loss of income.

In accordance with this policy there is an allocation to restrict £30,000 of reserves as a redundancy fund to cover wages. The remaining unrestricted reserves stand at 76% of the remaining annual expenditure, therefore the total reserves are considered sufficient to cover 9 months of running costs.

During the year the charity received grants which covered the major expenditure. After fees received, donations and other fundraising activities, there was a surplus for the year of £13,287 (2021 £18,209)

The trustees' annual report was approved on 05/03/2024 and signed on behalf of the board of trustees by:



E Futter - resigned as Chairperson 01.09.2022
Trustee

Seend Playgroup

Independent Examiner's Report to the Trustees of Seend Playgroup

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Seend Playgroup ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

Independent examiner's statement

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

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

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

Charlton Baker
Independent Examiner

33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Seend Playgroup

Statement of Financial Activities

Year ended 31 August 2023

		2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	63,536	—	63,536
Other trading activities	5	566	—	566
Investment income	6	771	—	771
Total income		<u>64,873</u>	<u>—</u>	<u>64,873</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	59,362	—	59,363
Total expenditure		<u>59,362</u>	<u>—</u>	<u>46,005</u>
Net income and net movement in funds		<u>5,511</u>	<u>—</u>	<u>13,286</u>
Reconciliation of funds				
Total funds brought forward		35,344	30,000	65,344
Total funds carried forward		<u>40,855</u>	<u>30,000</u>	<u>65,344</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Seend Playgroup

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	12	504	673
Current assets			
Stocks	13	1,000	1,000
Debtors	14	1,008	–
Cash at bank and in hand		69,827	64,640
		<u>71,835</u>	<u>65,640</u>
Creditors: amounts falling due within one year	15	<u>1,485</u>	<u>970</u>
Net current assets		<u>70,350</u>	<u>64,670</u>
Total assets less current liabilities		<u>70,854</u>	<u>65,343</u>
Net assets		<u>70,854</u>	<u>65,343</u>
Funds of the charity			
Restricted funds		30,000	30,000
Unrestricted funds		40,855	35,344
Total charity funds	17	<u>70,855</u>	<u>65,344</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

E Futter - resigned as Chairperson 01.09.2022
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Seend Playgroup

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Nicola Haines, Little Thomham Farm, Trowbridge Road, Seend, Melksham, SN12 6PQ, Wiltshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Admissions	12,093	12,093	16,012	16,012
Grants				
Grants	<u>51,443</u>	<u>51,443</u>	<u>41,464</u>	<u>41,464</u>
	<u>63,536</u>	<u>63,536</u>	<u>57,476</u>	<u>57,476</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	43	43	350	350
Other income from other trading activities type 1	<u>523</u>	<u>523</u>	<u>1,440</u>	<u>1,440</u>
	<u>566</u>	<u>566</u>	<u>1,790</u>	<u>1,790</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable type 1	<u>771</u>	<u>771</u>	<u>25</u>	<u>25</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Grants receivable	<u>59,362</u>	<u>59,363</u>	<u>46,004</u>	<u>46,005</u>

8. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>169</u>	<u>180</u>

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>528</u>	<u>546</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	49,440	37,628
Employer contributions to pension plans	<u>872</u>	<u>-</u>
	<u>50,312</u>	<u>37,628</u>

The average head count of employees during the year was 5 (2022: 4).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

12. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 September 2022 and 31 August 2023	<u>1,538</u>	<u>2,588</u>	<u>4,126</u>
Depreciation			
At 1 September 2022	1,415	2,038	3,453
Charge for the year	<u>31</u>	<u>138</u>	<u>169</u>
At 31 August 2023	<u>1,446</u>	<u>2,176</u>	<u>3,622</u>
Carrying amount			
At 31 August 2023	<u>92</u>	<u>412</u>	<u>504</u>
At 31 August 2022	<u>123</u>	<u>550</u>	<u>673</u>

13. Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>1,000</u>	<u>1,000</u>

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>1,008</u>	<u>–</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	737	546
Social security and other taxes	<u>748</u>	<u>424</u>
	<u>1,485</u>	<u>970</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £872 (2022: £Nil).

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022	Income £	Expenditure £	Transfers £	At 31 August 20 23
General funds	<u>35,344</u>	<u>64,873</u>	<u>(59,362)</u>	<u>–</u>	<u>40,855</u>

	At 1 September 2021	Income £	Expenditure £	Transfers £	At 31 August 20 22
General funds	<u>28,557</u>	<u>59,291</u>	<u>(46,004)</u>	<u>(6,500)</u>	<u>35,344</u>

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 20 23 £
Restricted Fund 1 - desc in a/cs	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
Restricted Fund 1 - desc in a/cs	<u>23,500</u>	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>30,000</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	504	504
Current assets	71,835	71,835
Creditors less than 1 year	(1,485)	(1,485)
Net assets	<u>70,854</u>	<u>70,854</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	673	673
Current assets	65,640	65,640
Creditors less than 1 year	(970)	(970)
Net assets	<u>65,343</u>	<u>65,343</u>

SEEND PLAYGROUP

England & Wales - Charity number 1024519

Accounts

Seend Playgroup
Unaudited Financial Statements
31 August 2022

CHARLTON BAKER LIMITED

Chartered accountants
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Seend Playgroup

Financial Statements

Year ended 31 August 2022

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Statement of financial activities	5
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Notes to the financial statements	7

Seend Playgroup

Trustees' Annual Report

Year ended 31 August 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name	Seend Playgroup
Charity registration number	1024519
Principal office	Nicola Haines Little Thornham Farm Trowbridge Road Seend, Melksham Wiltshire SN12 6PQ

The trustees

E Futter - resigned as
Chairperson 01.09.2022
Mrs E Braney
H Breach - Secretary
R Dick - Playgroup leader
F Drewett
E Dagnell
Mrs E Dick (Resigned 1 September 2022)
C Gill
G Poolman (Resigned 1 September 2022)

Independent examiner	Charlton Baker 33 Duke Street Trowbridge Wiltshire BA14 8EA
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Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trustees are elected at the annual general meeting by the members of the organisation who are Trustees and service users who have been elected to become full members of the charity.

Seend Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Structure, governance and management *(continued)*

Induction and training of new trustees

New trustees undergo a briefing session on the working of the organisation and they have induction training. They are given information on the obligations of being a trustee, including employer responsibilities. They are provided with the Business and Strategic Plans, most recent minutes of trustee board meetings, budgets and financial reports. They are offered training on financial management, employer responsibility and trusteeship. All trustees are checked by Ofsted for suitability.

Objectives and activities

Objectives and aims

The charity's main objectives are to enhance the care, development and education of children under statutory school age, in a parent-involving community based group and to provide a safe and stimulating environment.

Significant activities

The trustees are aware of the need to provide a service that is in line with the childcare requirements of local parents so that we attract new attendees to the group and ensure the future running of the charity.

Our service provides:

- Activities leading to approved learning goals
- Individual care and attention made possible by the high ratio of adults to children
- Indoor and outdoor learning and visits in the local area.

The playgroup is registered with Ofsted

Public benefit

In setting the charities objectives and planning activities the board of trustees has given careful consideration to the Charity's Commission's general guidance on public benefit

Seend Playgroup

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Achievements and performance

The playgroup has created a secure and nurturing environment in which children can learn and develop.

Financial review

Reserves policy

The charity has a policy to maintain adequate reserves in order to fulfill its functions for a period after any loss of income.

In accordance with this policy there is an allocation to restrict £30,000 of reserves as a redundancy fund to cover wages. The remaining unrestricted reserves stand at 76% of the remaining annual expenditure, therefore the total reserves are considered sufficient to cover 9 months of running costs.

During the year the charity received grants which covered the major expenditure. After fees received, donations and other fundraising activities, there was a surplus for the year of £13,287 (2021 £18,209)

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

E Futter - resigned as Chairperson 01.09.2022
Trustee

Seend Playgroup

Independent Examiner's Report to the Trustees of Seend Playgroup

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Seend Playgroup ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

Independent examiner's statement

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

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

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

Charlton Baker
Independent Examiner

33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Seend Playgroup

Statement of Financial Activities

Year ended 31 August 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	57,476	–	57,476	55,653
Other trading activities	5	1,790	–	1,790	1,055
Investment income	6	25	–	25	–
Total income		<u>59,291</u>	<u>–</u>	<u>59,291</u>	<u>56,708</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	46,004	–	46,005	38,499
Total expenditure		<u>46,004</u>	<u>–</u>	<u>46,005</u>	<u>38,499</u>
Net income and net movement in funds		<u>13,287</u>	<u>–</u>	<u>13,286</u>	<u>18,209</u>
Reconciliation of funds					
Total funds brought forward		28,557	23,500	52,057	33,848
Total funds carried forward		<u>41,844</u>	<u>23,500</u>	<u>65,344</u>	<u>52,057</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Seend Playgroup

Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	673	6
Current assets			
Stocks	13	1,000	1,000
Cash at bank and in hand		64,640	51,786
		<u>65,640</u>	<u>52,786</u>
Creditors: amounts falling due within one year	14	<u>970</u>	<u>735</u>
Net current assets		<u>64,670</u>	<u>52,051</u>
Total assets less current liabilities		<u>65,343</u>	<u>52,057</u>
Net assets		<u>65,343</u>	<u>52,057</u>
Funds of the charity			
Restricted funds		30,000	23,500
Unrestricted funds		35,344	28,557
Total charity funds	15	<u>65,344</u>	<u>52,057</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

E Futter - resigned as Chairperson 01.09.2022
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Seend Playgroup

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Nicola Haines, Little Thomham Farm, Trowbridge Road, Seend, Melksham, SN12 6PQ, Wiltshire.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Admissions	16,012	16,012	15,239	15,239

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants	41,464	41,464	39,914	39,914
HMRC grants	—	—	500	500
	<u>57,476</u>	<u>57,476</u>	<u>55,653</u>	<u>55,653</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	350	350	472	472
Other income from other trading activities type 1	1,440	1,440	583	583
	<u>1,790</u>	<u>1,790</u>	<u>1,055</u>	<u>1,055</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	25	25	—	—

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	46,004	46,005	38,499	38,499

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	180	1
Operating lease rentals	—	1,100

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	546	504

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>37,628</u>	<u>31,676</u>

The average head count of employees during the year was 4 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

12. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 September 2021	1,379	2,277	3,656
Additions	159	688	847
Disposals	–	(377)	(377)
At 31 August 2022	<u>1,538</u>	<u>2,588</u>	<u>4,126</u>
Depreciation			
At 1 September 2021	1,373	2,277	3,650
Charge for the year	42	138	180
Disposals	–	(377)	(377)
At 31 August 2022	<u>1,415</u>	<u>2,038</u>	<u>3,453</u>
Carrying amount			
At 31 August 2022	<u>123</u>	<u>550</u>	<u>673</u>
At 31 August 2021	<u>6</u>	<u>–</u>	<u>6</u>

13. Stocks

	2022 £	2021 £
Raw materials and consumables	<u>1,000</u>	<u>1,000</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	546	504
Social security and other taxes	424	231
	<u>970</u>	<u>735</u>

Seend Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
General funds	<u>28,557</u>	<u>59,291</u>	<u>(46,004)</u>	<u>(6,500)</u>	<u>35,344</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
General funds	<u>15,168</u>	<u>56,708</u>	<u>(38,499)</u>	<u>(4,820)</u>	<u>28,557</u>

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
Restricted Fund 1 - desc in a/cs	<u>23,500</u>	<u>—</u>	<u>—</u>	<u>6,500</u>	<u>30,000</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
Restricted Fund 1 - desc in a/cs	<u>18,680</u>	<u>—</u>	<u>—</u>	<u>4,820</u>	<u>23,500</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	673	673
Current assets	65,640	65,640
Creditors less than 1 year	(970)	(970)
Net assets	<u>65,343</u>	<u>65,343</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—
Current assets	—	—
Creditors less than 1 year	—	—
Net assets	<u>—</u>	<u>—</u>

SEEND PLAYGROUP

England & Wales - Charity number 1024519

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
SEEND PLAYGROUP**

Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

SEEND PLAYGROUP

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FOR THE YEAR ENDED 31 AUGUST 2021**

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SEEND PLAYGROUP
Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objectives are to enhance the care, development and education of children under statutory school age, in a parent-involving community based group and to provide a safe and stimulating environment.

Significant activities

The trustees are aware of the need to provide a service that is in line with the childcare requirements of local parents, so that we attract new attendees to the group and ensure the future running of the charity. In January 2021 the Thursday opening hours were extended by two hours.

Our service provides:

- Activities leading to approved early learning goals
- Individual care and attention made possible by a high ratio of adults to children
- Indoor and outdoor learning and visits in the local area including to a community farm and the fire station

The playgroup is registered with ofsted.

Public benefit

In setting the charities objectives and planning it's activities, the board of trustees has given careful consideration to the Charity Commission's general guidance on public benefit.

FINANCIAL REVIEW

Reserves policy

The Charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, there is an allocation to restrict £24,382 of reserves as a redundancy fund to cover wages. The remaining unrestricted reserves stand at 75% of the remaining annual expenditure, therefore the total reserves are considered sufficient to cover 9 months of running costs.

During the year the Charity received grants which covered the major expenditure. After fees received, donations and other fundraising activities, there was a surplus for the year of £18,545 (2020 £8,897).

During the year a series of fraudulent transactions took place, a total of £44,500 was fraudulently withdrawn and £43,400 was repaid. The net loss of £1,100 is shown as an expense in the profit and loss account.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trustees are elected at the annual general meeting by the members of the organisation who are Trustees and service users who have elected to become full members of the charity.

Induction and training of new trustees

New trustees undergo a briefing session on the working of the organisation and they have induction training. They are given information on the obligations of being a trustee, including employer responsibilities. They are provided with the Business and Strategic Plans, most recent minutes of Trustee Board meetings, budgets and financial reports. They are offered training on financial management, employer responsibility and trusteeship. All trustees are checked by Ofsted for suitability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1024519

SEEND PLAYGROUP
Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2021

Principal address

Nicola Haines
Little Thornham farm
Trowbridge Road
Seend, Melksham
Wiltshire
SN12 6PQ

Trustees

L Awdry Secretary and Treasurer (resigned 1.9.20)
K Goodier (resigned 1.11.20)
A Plumb Resigned as Secretary 28/11/2018 (resigned 1.9.20)
Mrs E Futter Chairperson
E Dick Trustee
R Downham Trustee (resigned 1.1.21)
E Braney Trustee
E Dagnall Trustee
R Dick Playgroup leader
C Gill (appointed 1.9.20)
H Breach (appointed 1.9.20)
F Drewett (appointed 1.9.20)
G Poolman (appointed 1.9.21)

Independent Examiner

Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs E Futter - Trustee

**Independent Examiner's Report to the Trustees of
Seend Playgroup**

Independent examiner's report to the trustees of Seend Playgroup

I report to the charity trustees on my examination of the accounts of Seend Playgroup (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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

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

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

Mr Stephen Foster
Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Date:

SEEND PLAYGROUP

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,239	-	15,239	9,376
Charitable activities					
WCC Grants & Milk		40,414	-	40,414	28,619
Other trading activities	2	1,055	-	1,055	1,294
Total		56,708	-	56,708	39,289
EXPENDITURE ON					
Raising funds	3	37,397	-	37,397	30,390
Other		1,102	-	1,102	2
Total		38,499	-	38,499	30,392
NET INCOME		18,209	-	18,209	8,897
Transfers between funds	11	(4,820)	4,820	-	-
Net movement in funds		13,389	4,820	18,209	8,897
RECONCILIATION OF FUNDS					
Total funds brought forward		15,168	18,680	33,848	24,951
TOTAL FUNDS CARRIED FORWARD		28,557	23,500	52,057	33,848

The notes form part of these financial statements

SEEND PLAYGROUP

**Statement of Financial Position
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	6	-	6	7
CURRENT ASSETS					
Stocks	9	1,000	-	1,000	1,000
Cash at bank and in hand		<u>28,285</u>	<u>23,500</u>	<u>51,785</u>	<u>33,544</u>
		29,285	23,500	52,785	34,544
CREDITORS					
Amounts falling due within one year	10	<u>(734)</u>	-	<u>(734)</u>	(703)
NET CURRENT ASSETS		<u>28,551</u>	<u>23,500</u>	<u>52,051</u>	33,841
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>28,557</u>	<u>23,500</u>	<u>52,057</u>	33,848
NET ASSETS		<u>28,557</u>	<u>23,500</u>	<u>52,057</u>	33,848
FUNDS	11				
Unrestricted funds				<u>28,557</u>	15,168
Restricted funds				<u>23,500</u>	18,680
TOTAL FUNDS				<u>52,057</u>	33,848

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
E Futter - Trustee

The notes form part of these financial statements

SEEND PLAYGROUP

Notes to the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of insert detail. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

SEEND PLAYGROUP

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the performance model.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	472	1,294
Other income	583	-
	<u>1,055</u>	<u>1,294</u>

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

3. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Equipment, toys and consumables	797	849
Support costs	<u>36,600</u>	<u>29,097</u>
	<u><u>37,397</u></u>	<u><u>29,946</u></u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	<u>35,405</u>	<u>1,195</u>	<u>36,600</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,376	-	9,376
Charitable activities			
WCC Grants & Milk	28,619	-	28,619
Other trading activities	<u>1,294</u>	<u>-</u>	<u>1,294</u>
Total	39,289	-	39,289
EXPENDITURE ON			
Raising funds	30,390	-	30,390
Other	<u>2</u>	<u>-</u>	<u>2</u>
Total	<u>30,392</u>	<u>-</u>	<u>30,392</u>
NET INCOME	<u>8,897</u>	<u>-</u>	<u>8,897</u>

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
Transfers between funds	(2,700)	2,700	-
Net movement in funds	6,197	2,700	8,897
RECONCILIATION OF FUNDS			
Total funds brought forward	8,971	15,980	24,951
TOTAL FUNDS CARRIED FORWARD	<u>15,168</u>	<u>18,680</u>	<u>33,848</u>
8. TANGIBLE FIXED ASSETS	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 September 2020 and 31 August 2021	<u>1,379</u>	<u>2,277</u>	<u>3,656</u>
DEPRECIATION			
At 1 September 2020	<u>1,372</u>	<u>2,277</u>	<u>3,649</u>
Charge for year	<u>1</u>	-	<u>1</u>
At 31 August 2021	<u>1,373</u>	<u>2,277</u>	<u>3,650</u>
NET BOOK VALUE			
At 31 August 2021	<u>6</u>	-	<u>6</u>
At 31 August 2020	<u>7</u>	-	<u>7</u>
9. STOCKS		2021 £	2020 £
Stocks		<u>1,000</u>	<u>1,000</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021 £	2020 £
Taxation and social security		230	199
Other creditors		<u>504</u>	<u>504</u>
		<u>734</u>	<u>703</u>

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021

11. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	15,168	18,209	(4,820)	28,557
Restricted funds				
Redundancy Fund	18,680	-	4,820	23,500
TOTAL FUNDS	<u>33,848</u>	<u>18,209</u>	<u>-</u>	<u>52,057</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,708	(38,499)	18,209
TOTAL FUNDS	<u>56,708</u>	<u>(38,499)</u>	<u>18,209</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	8,971	8,897	(2,700)	15,168
Restricted funds				
Redundancy Fund	15,980	-	2,700	18,680
TOTAL FUNDS	<u>24,951</u>	<u>8,897</u>	<u>-</u>	<u>33,848</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,289	(30,392)	8,897
TOTAL FUNDS	<u>39,289</u>	<u>(30,392)</u>	<u>8,897</u>

SEEND PLAYGROUP

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	8,971	27,106	(7,520)	28,557
Restricted funds				
Redundancy Fund	15,980	-	7,520	23,500
TOTAL FUNDS	<u>24,951</u>	<u>27,106</u>	<u>-</u>	<u>52,057</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,997	(68,891)	27,106
TOTAL FUNDS	<u>95,997</u>	<u>(68,891)</u>	<u>27,106</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

SEEND PLAYGROUP

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	55
Admissions	15,239	9,321
	15,239	9,376
Other trading activities		
Fundraising events	472	1,294
Other income	583	-
	1,055	1,294
Charitable activities		
Grants	39,914	26,983
HMRC grants	500	1,636
	40,414	28,619
Total incoming resources	56,708	39,289
EXPENDITURE		
Raising donations and legacies		
Equipment, toys and consumables	797	849
Other trading activities		
Opening stock	1,000	1,000
Closing stock	(1,000)	(1,000)
	-	-
Other		
Loss on fraudulent transaction	1,100	-
Plant and machinery	2	2
	1,102	2
Support costs		
Management		
Wages	31,676	25,261
Rent	2,000	1,700
Insurance	623	621
Telephone	90	60
Postage and stationery	102	37
Courses and training	470	120
Sundries	191	296
Gifts	190	312
Website	63	58
	35,405	28,465

This page does not form part of the statutory financial statements

SEEND PLAYGROUP

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
Management		
Governance costs		
Sundries	229	70
Accountancy and legal fees	966	1,006
	<u>1,195</u>	<u>1,076</u>
Total resources expended	<u>38,499</u>	<u>30,392</u>
Net income	<u>18,209</u>	<u>8,897</u>

This page does not form part of the statutory financial statements

SEEND PLAYGROUP

England & Wales - Charity number 1024519

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
SEEND PLAYGROUP**

Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

SEEND PLAYGROUP

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2020**

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Statement of Financial Position	5
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SEEND PLAYGROUP
Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objectives are to enhance the care, development and education of children under statutory school age, in a parent-involving community based group and to provide a safe and stimulating environment.

Significant activities

The trustees are aware of the need to provide a service that is in line with the childcare requirements of local parents, so that we attract new attendees to the group and ensure the future running of the charity. In September 2019 the Tuesday opening hours were extended.

Our service provides:

- Activities leading to approved early learning goals
- Individual care and attention made possible by a high ratio of adults to children
- Indoor and outdoor learning and visits in the local area including to a community farm and the fire station

The playgroup is registered with ofsted.

Public benefit

In setting the charities objectives and planning its activities, the board of trustees has given careful consideration to the Charity Commission's general guidance on public benefit.

FINANCIAL REVIEW

Reserves policy

The Charity has a policy to maintain adequate reserves in order to fulfil its functions for a period after any loss of income.

In accordance with this policy, there is an allocation to restrict £18,680 of reserves as a redundancy fund to cover wages. The remaining unrestricted reserves stand at 61% of the remaining annual expenditure, therefore the total reserves are considered sufficient to cover 7 months of running costs.

During the year the Charity received grants which covered the major expenditure. After fees received, donations and other fundraising activities, there was a surplus for the year of £8,897 (2019 deficit £3,416).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trustees are elected at the annual general meeting by the members of the organisation who are Trustees and service users who have elected to become full members of the charity.

Induction and training of new trustees

New trustees undergo a briefing session on the working of the organisation and they have induction training. They are given information on the obligations of being a trustee, including employer responsibilities. They are provided with the Business and Strategic Plans, most recent minutes of Trustee Board meetings, budgets and financial reports. They are offered training on financial management, employer responsibility and trusteeship. All trustees are checked by Ofsted for suitability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1024519

Principal address

Sue Taylor
450 Bowerhill Lane
Melksham
Wiltshire
SN12 6RA

SEEND PLAYGROUP
Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

L Awdry	Secretary and Treasurer
K Goodier	
A Plumb	Resigned as Secretary 28/11/2018
Mrs E Futter	Chairperson
E Dick	Trustee
R Downham	Trustee
E Braney	Trustee
E Dagnall	Trustee
R Dick	Playgroup leader

Independent examiner

Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs E Futter - Trustee

**Independent Examiner's Report to the Trustees of
Seend Playgroup**

Independent examiner's report to the trustees of Seend Playgroup

I report to the charity trustees on my examination of the accounts of the Seend Playgroup (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

Independent examiner's statement

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

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

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

Mr Stephen Foster
Blomfields
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

Date:

SEEND PLAYGROUP

Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,376	-	9,376	13,186
Charitable activities					
WCC Grants & Milk		28,619	-	28,619	11,637
Other trading activities	2	1,294	-	1,294	1,421
Total		39,289	-	39,289	26,244
EXPENDITURE ON					
Raising funds	3	30,390	-	30,390	29,654
Other		2	-	2	6
Total		30,392	-	30,392	29,660
NET INCOME/(EXPENDITURE)		8,897	-	8,897	(3,416)
Transfers between funds	12	(2,700)	2,700	-	-
Net movement in funds		6,197	2,700	8,897	(3,416)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,971	15,980	24,951	28,367
TOTAL FUNDS CARRIED FORWARD		15,168	18,680	33,848	24,951

The notes form part of these financial statements

SEEND PLAYGROUP

Statement of Financial Position
AT 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	7	-	7	9
CURRENT ASSETS					
Stocks	9	1,000	-	1,000	1,000
Debtors	10	-	-	-	138
Cash at bank and in hand		14,864	18,680	33,544	24,064
		<u>15,864</u>	<u>18,680</u>	<u>34,544</u>	<u>25,202</u>
CREDITORS					
Amounts falling due within one year	11	(703)	-	(703)	(260)
NET CURRENT ASSETS		<u>15,161</u>	<u>18,680</u>	<u>33,841</u>	<u>24,942</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,168</u>	<u>18,680</u>	<u>33,848</u>	<u>24,951</u>
NET ASSETS		<u>15,168</u>	<u>18,680</u>	<u>33,848</u>	<u>24,951</u>
FUNDS					
Unrestricted funds	12			15,168	8,971
Restricted funds				18,680	15,980
TOTAL FUNDS				<u>33,848</u>	<u>24,951</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Mrs E Futter -Trustee

The notes form part of these financial statements

SEEND PLAYGROUP

Notes to the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of insert detail. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

SEEND PLAYGROUP

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the performance/accrual model.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	<u>1,294</u>	<u>1,421</u>

3. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Equipment, toys and consumables	849	14
Outings and activities	-	11
Support costs	<u>29,097</u>	<u>29,629</u>
	<u>29,946</u>	<u>29,654</u>

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

3. RAISING FUNDS - continued

Other trading activities

	2020 £	2019 £
Opening stock	1,000	1,000
Closing stock	(1,000)	(1,000)
Support costs	444	-
	<u>444</u>	<u>-</u>
Aggregate amounts	<u>30,390</u>	<u>29,654</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	28,295	802	29,097
Other trading activities	170	274	444
	<u>28,465</u>	<u>1,076</u>	<u>29,541</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019 .

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Staff	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,186	-	13,186
Charitable activities			
WCC Grants & Milk	11,637	-	11,637
Other trading activities	1,421	-	1,421
Total	<u>26,244</u>	<u>-</u>	<u>26,244</u>

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Raising funds	24,782	4,872	29,654
Other	6	-	6
Total	24,788	4,872	29,660
NET INCOME/(EXPENDITURE)			
	1,456	(4,872)	(3,416)
Transfers between funds	(4,202)	4,202	-
Net movement in funds	(2,746)	(670)	(3,416)
RECONCILIATION OF FUNDS			
Total funds brought forward	11,717	16,650	28,367
TOTAL FUNDS CARRIED FORWARD	8,971	15,980	24,951

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 September 2019 and 31 August 2020	1,379	2,277	3,656
DEPRECIATION			
At 1 September 2019	1,370	2,277	3,647
Charge for year	2	-	2
At 31 August 2020	1,372	2,277	3,649
NET BOOK VALUE			
At 31 August 2020	7	-	7
At 31 August 2019	9	-	9

9. STOCKS

	2020 £	2019 £
Stocks	1,000	1,000

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	-	138

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Taxation and social security	199	30
Other creditors	504	230
	<u>703</u>	<u>260</u>

12. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	8,971	8,897	(2,700)	15,168
Restricted funds				
Redundancy Fund	15,980	-	2,700	18,680
TOTAL FUNDS	<u>24,951</u>	<u>8,897</u>	<u>-</u>	<u>33,848</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,289	(30,392)	8,897
TOTAL FUNDS	<u>39,289</u>	<u>(30,392)</u>	<u>8,897</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted Funds				
General fund	11,717	1,456	(4,202)	8,971
Restricted Funds				
Redundancy Fund	16,650	(4,872)	4,202	15,980
TOTAL FUNDS	<u>28,367</u>	<u>(3,416)</u>	<u>-</u>	<u>24,951</u>

SEEND PLAYGROUP

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2020

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,244	(24,788)	1,456
Restricted funds			
Redundancy Fund	-	(4,872)	(4,872)
TOTAL FUNDS	<u>26,244</u>	<u>(29,660)</u>	<u>(3,416)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	11,717	10,353	(6,902)	15,168
Restricted funds				
Redundancy Fund	16,650	(4,872)	6,902	18,680
TOTAL FUNDS	<u>28,367</u>	<u>5,481</u>	<u>-</u>	<u>33,848</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,533	(55,180)	10,353
Restricted funds			
Redundancy Fund	-	(4,872)	(4,872)
TOTAL FUNDS	<u>65,533</u>	<u>(60,052)</u>	<u>5,481</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

SEEND PLAYGROUP

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	55	157
Admissions	9,321	13,029
	<u>9,376</u>	<u>13,186</u>
Other trading activities		
Fundraising events	1,294	1,421
Charitable activities		
Grants	26,983	11,637
HMRC grants	1,636	-
	<u>28,619</u>	<u>11,637</u>
Total incoming resources	39,289	26,244
EXPENDITURE		
Raising donations and legacies		
Equipment, toys and consumables	849	14
Outings and activities	-	11
	<u>849</u>	<u>25</u>
Other trading activities		
Opening stock	1,000	1,000
Closing stock	(1,000)	(1,000)
	<u>-</u>	<u>-</u>
Other		
Plant and machinery	2	3
Computer equipment	-	3
	<u>2</u>	<u>6</u>
Support costs		
Management		
Wages	25,261	25,944
Rent	1,700	1,500
Insurance	621	605
Telephone	60	50
Postage and stationery	37	40
Courses and training	120	-
Sundries	296	37
Gifts	312	37
Website	58	105
	<u>28,465</u>	<u>28,318</u>

This page does not form part of the statutory financial statements

SEEND PLAYGROUP

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2020

	2020	2019
	£	£
Governance costs		
Sundries	70	87
Accountancy and legal fees	<u>1,006</u>	<u>1,224</u>
	<u>1,076</u>	<u>1,311</u>
Total resources expended	30,392	29,660
Net income/(expenditure)	<u><u>8,897</u></u>	<u><u>(3,416)</u></u>

This page does not form part of the statutory financial statements