

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2021**  
**for**  
**Yarburgh Community Playgroup**

Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

**Yarburgh Community Playgroup**

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**for the Year Ended 31 August 2021**

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**Yarburgh Community Playgroup**

**Chairman's Report**  
**for the Year Ended 31 August 2021**

Welcome everyone, thank you for taking the time to join us this evening and show an interest in joining the Yarburgh committee.

I have been on the committee for 2 years and what a 2 years it has been... my twin's girls Sienna & Paige which some of your children may know have now moved onto primary school. I personally can't thank Yarburgh enough for their time here, they loved it and still talk about the staff and friends.

This has been the most extraordinary year again. Expectations and plans have been overturned and new ones have swiftly, and sometimes sadly, had to be put in place due to covid restrictions. I would like to take the opportunity to thank our staff for working so hard to keep the children safe and keeping the learning fun and let's hope we can continue to work as we are now 'nearly normal'.

Lucy has now been the manager of Yarburgh since February 2019. Becky has worked for us since 2017 as our Senco. Charlie our assistant, who has been working very hard over the past year to gain her Level 2 qualifications. Owing to delays caused by the coronavirus, but we are sure that she will be fully qualified soon. Then our newest member of staff Emily who has lots experience working and teaching children. We also have regular bank staff Davina, Rebecca and Heidi available to support us when required.

This year August to August: Claire was our longest-serving member of staff of 31 years retired.

Over the past year, we have had a very healthy number of children on roll at Yarburgh. Attendance was obviously affected by Covid-19, as we followed guidance recommended by the local authority on numbers that could attend and prioritising those that did according to their criteria. (Children attending school in the Autumn, children of key workers and vulnerable children.)

Fundraising has obviously been disrupted this year, however, we have successfully applied and received grants from local charitable organisations, helping make up this short-fall.

In these difficult times, we are very grateful for the local charities who have helped us buy such lovely equipment for our children. Although fundraising obviously has its challenges at the moment. There are the possibilities of other grants to apply for and I'm sure this is an avenue the new committee will be keen to explore and plan for new fundraising events for next year.

**Yarburgh Community 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).

**FINANCIAL REVIEW**

**Financial position**

I have received the accounts for the financial year ended 31st August 2021 in accordance with the records submitted by me to the Reporting Accountant and have recommended that the trustees allow me to accept them and sign them on their behalf.

The total income for the year was £109,361 compared to the previous year when the comparable figure was £108,038.

The total costs for the year were £96,430 compared to the previous year when the comparable figure was £107,523.

This results in a net increase in funds for 2021 of £12,931 compared to a net increase of £515 in 2020.

**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**

**Registered Charity number**

1025289

**Principal address**

Highfield Road  
East Grinstead  
RH19 2DX

**Trustees**

A Taylor  
C Emmerson (resigned 18.11.20)  
C Williams (resigned 18.11.20)  
S Clark (appointed 18.11.20)  
M Casey (appointed 18.11.20)

**Independent Examiner**

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

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

.....  
A Taylor - Trustee

**Independent Examiner's Report to the Trustees of**  
**Yarburgh Community Playgroup**

**Independent examiner's report to the trustees of Yarburgh Community Playgroup**

I report to the charity trustees on my examination of the accounts of Yarburgh Community 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.

Aidan Patrick Smyth ACA FCCA  
Peter Hodgson & Co.  
Chartered Accountants  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent  
TN4 8TW

Date: .....

**Yarburgh Community Playgroup**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations & fees		108,473	106,931
Other trading activities	2	887	1,086
Investment income	3	<u>1</u>	<u>21</u>
<b>Total</b>		109,361	108,038
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Education & welfare		96,430	107,523
<b>Total</b>		<u>96,430</u>	<u>107,523</u>
<b>NET INCOME</b>		<u>12,931</u>	<u>515</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		50,712	50,197
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>63,643</u></u>	<u><u>50,712</u></u>

The notes form part of these financial statements

**Yarburgh Community Playgroup**

**Statement of Financial Position**  
**31 August 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	8	6,907	5,996
<b>CURRENT ASSETS</b>			
Debtors	9	149	-
Cash at bank		58,549	46,276
		<u>58,698</u>	<u>46,276</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,962)	(1,560)
<b>NET CURRENT ASSETS</b>		<u>56,736</u>	<u>44,716</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		63,643	50,712
<b>NET ASSETS</b>		<u>63,643</u>	<u>50,712</u>
<b>FUNDS</b>	11		
Unrestricted funds		63,643	50,712
<b>TOTAL FUNDS</b>		<u>63,643</u>	<u>50,712</u>

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

.....  
A Taylor - Trustee

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.

**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.

Fixtures and fittings                      - 25% on reducing balance

**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.

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. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Other activities	<u>887</u>	<u>1,086</u>



Yarburgh Community Playgroup

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Interest receivable	<u>1</u>	<u>21</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Support costs
	£
Education & welfare	<u>96,430</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
Childcare & administration	<u>8</u>	<u>9</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations & fees	106,931
Other trading activities	1,086
Investment income	21
<b>Total</b>	<u>108,038</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Education & welfare	<u>107,523</u>
<b>Total</b>	<u>107,523</u>
 <b>NET INCOME</b>	<u>515</u>

Yarburgh Community 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  
£

RECONCILIATION OF FUNDS

Total funds brought forward 50,197

TOTAL FUNDS CARRIED FORWARD 50,712

8. TANGIBLE FIXED ASSETS

Fixtures  
and  
fittings  
£

COST

At 1 September 2020 26,419

Additions 3,213

At 31 August 2021 29,632

DEPRECIATION

At 1 September 2020 20,423

Charge for year 2,302

At 31 August 2021 22,725

NET BOOK VALUE

At 31 August 2021 6,907

At 31 August 2020 5,996

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021 2020

£ £

Trade debtors 149 -

**Yarburgh Community Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	807	1,056
Taxation and social security	145	-
Other creditors	1,010	504
	<u>1,962</u>	<u>1,560</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,712	12,931	63,643
<b>TOTAL FUNDS</b>	<u>50,712</u>	<u>12,931</u>	<u>63,643</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	109,361	(96,430)	12,931
<b>TOTAL FUNDS</b>	<u>109,361</u>	<u>(96,430)</u>	<u>12,931</u>

**Comparatives for movement in funds**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	50,197	515	50,712
<b>TOTAL FUNDS</b>	<u>50,197</u>	<u>515</u>	<u>50,712</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	108,038	(107,523)	515
<b>TOTAL FUNDS</b>	<u>108,038</u>	<u>(107,523)</u>	<u>515</u>

Yarburgh Community 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 £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	50,197	13,446	63,643
<b>TOTAL FUNDS</b>	<u>50,197</u>	<u>13,446</u>	<u>63,643</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 £
<b>Unrestricted funds</b>			
General fund	217,399	(203,953)	13,446
<b>TOTAL FUNDS</b>	<u>217,399</u>	<u>(203,953)</u>	<u>13,446</u>

**12. RELATED PARTY DISCLOSURES**

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

Yarburgh Community Playgroup

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

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations &amp; fees</b>		
Donations	3,500	1,225
Fees receivable	<u>104,973</u>	<u>105,706</u>
	108,473	106,931
<b>Other trading activities</b>		
Other activities	887	1,086
<b>Investment income</b>		
Interest receivable	<u>1</u>	<u>21</u>
<b>Total incoming resources</b>	109,361	108,038
<b>EXPENDITURE</b>		
<b>Education &amp; welfare</b>		
Education & materials	4,102	3,288
Milk & food purchases	<u>1,125</u>	<u>798</u>
	5,227	4,086
<b>Support costs</b>		
<b>Management</b>		
Wages & staff costs	71,046	83,291
Pensions	2,320	2,865
Rent, cleaning & repairs	11,502	9,941
Insurance & subscriptions	1,155	1,153
Postage, stationery & phone	1,584	1,859
Advertising & fundraising	-	450
Sundry expenses	64	399
Depreciation of fixed assets	<u>2,302</u>	<u>1,999</u>
	89,973	101,957
<b>Finance</b>		
Bank charges	84	61
Bad debts	<u>12</u>	<u>411</u>
	96	472
<b>Governance costs</b>		
Accountancy & bookkeeping fees	<u>1,134</u>	<u>1,008</u>
Total resources expended	<u>96,430</u>	<u>107,523</u>
<b>Net income</b>	<u><u>12,931</u></u>	<u><u>515</u></u>