

# WILSTEAD PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1027263

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-10-20

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

## Contact

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**Address** Wilstead Preschool  
Cotton End Road  
Wilstead  
Bedford  
MK45 3BX

**Phone** 01234 742546

**Email** [accounts@wilstead-preschool.co.uk](mailto:accounts@wilstead-preschool.co.uk)

**Website** [www.wilstead-preschool.co.uk](http://www.wilstead-preschool.co.uk)

## Activities

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**Objects:** THE AIMS OF THE PRE-SCHOOL ARE 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 AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Pre-School for children ages 2 years 6 months

## Classification

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

## Geography

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- Bedford

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£237,387	£206,352	-	-
2024-03-31	£198,068	£197,207	-	-
2023-03-31	£168,501	£184,063	-	-
2022-03-31	£151,877	£159,248	-	-
2021-03-31	£133,199	£156,582	-	-

## Trustees

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Name	Role	Appointed
Gemma O'Sullivan		2021-10-18
Leanne Watkin		2015-09-25
Louise Jane Carroll		2023-03-27
Sarah DiGennaro		2016-10-14

**WILSTEAD PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1027263

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# Accounts

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FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
WILSTEAD PRE-SCHOOL PLAYGROUP

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**GENERAL INFORMATION**

Chairperson	Gemma O'Sullivan
Manager	Louise Jane Carroll
Finance Manager	Nicola Herring
Treasurer	Sarah DiGennaro
Committee	Leanne Watkin
Charity Number	1027263
Registered Office	C/O Wilstead Lower School Cotton End Road Wilstead Bedford MK45 3BX
Independent Examiner	Longstaff, Gentle & Co Chartered Certified Accountants 61 Harpur Street Bedford MK40 2SR
Bankers	Natwest

REPORT OF LONGSTAFF, GENTLE & CO  
TO THE TRUSTEES  
OF WILSTEAD PRE-SCHOOL PLAYGROUP  
(REGISTERED CHARITY NUMBER: 1027263)

I report on the accounts of Wilstead Pre-School Playgroup for the year ended 31 March 2025, which are set out on pages 3 to 6 as follows.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LONGSTAFF, GENTLE & CO  
61, Harpur Street  
Bedford  
MK40 2SR

MR S.P. SIMPSON

*Stephen Simpson*

26 January 2026

Chartered Certified Accountants

**WILSTEAD PRE-SCHOOL PLAYGROUP**  
**BALANCE SHEET AS AT 31 MARCH 2025**  
**(REGISTERED CHARITY NUMBER: 1027263)**

2024		Notes	2025
£	£		£
<b><u>FIXED ASSETS</u></b>			
202183.64	Tangible Assets	2	11900.00
<b><u>CURRENT ASSETS</u></b>			
	0.00 Debtors		902.70
	1350.04 Prepayments		508.46
	14029.40 Cash at Bank - Current Account	19097.25	
	18162.83 Business Reserve Accounts	<u>47911.27</u>	67008.52
	399.05 Cash in Hand		<u>177.44</u>
	<u>33941.32</u>		<u>68597.12</u>
<b><u>LESS: CURRENT LIABILITIES</u></b>			
	<u>2310.88</u> Creditors		<u>4102.31</u>
31630.44			64494.81
<u>233814.08</u>	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u>76394.81</u>
<b><u>FINANCED BY:</u></b>			
233814.08	<b><u>UNRESTRICTED FUNDS</u></b>	1.5, 4a	76394.81
0.00	<b><u>RESTRICTED FUNDS</u></b>	1.5, 4b	0.00
<u>233814.08</u>			<u>76394.81</u>

Approved by the Trustees of Wilstead Pre-School Playgroup on 26 January 2026

Gemma O'Sullivan  
Chairperson

Nicola Herring  
Finance Manager

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025**

**(REGISTERED CHARITY NUMBER: 1027263)**

<b>INCOMING RESOURCES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>2024</b>
<u>Voluntary Income</u>	Donations	354.48	0.00	354.48	45.42
<u>Activities Income</u>	Fees Received	225643.88	0.00	225643.88	
	Uniforms and Bags	0.00	0.00	0.00	
		<u>225643.88</u>	<u>0.00</u>	<u>225643.88</u>	<u>193131.45</u>
<u>Fundraising</u>	Quiz Nights	2879.34	0.00	2879.34	
	Summer Fete	1158.72	0.00	1158.72	
	Christmas Bazaar & Raffle	2597.72	0.00	2597.72	
	Easter Sponsorship	200.00	0.00	200.00	
		<u>6835.78</u>	<u>0.00</u>	<u>6835.78</u>	<u>4690.80</u>
<u>Government Grants</u>	Training Funding	4200.00	0.00	4200.00	0.00
<u>Investment Income</u>	Interest Received	353.23	0.00	353.23	200.59
<b>TOTAL INCOMING RESOURCES</b>		<u>237387.37</u>	<u>0.00</u>	<u>237387.37</u>	<u>198068.26</u>
 <b>RESOURCES EXPENDED</b>					
<u>Activities Expenditure</u>	Wages and N.I.C.	173211.08	0.00	173211.08	
	Employer's Pension	2904.46	0.00	2904.46	
	Playgroup Consumables, etc	1966.75	0.00	1966.75	
	Snacks and Refreshments	1019.77	0.00	1019.77	
	Parties and Outings	568.09	0.00	568.09	
		<u>179670.15</u>	<u>0.00</u>	<u>179670.15</u>	<u>170614.87</u>
<u>Fundraising</u>	Quiz Night	824.24	0.00	824.24	
	Summer Fete	45.70	0.00	45.70	
	Christmas Bazaar & Raffle	810.50	0.00	810.50	
	Easter Sponsorship	59.85	0.00	59.85	
		<u>1740.29</u>	<u>0.00</u>	<u>1740.29</u>	<u>1176.29</u>
<u>Governance Costs</u>	Printing, Postage & Stationery	463.41	0.00	463.41	
	PLA Insurance	3920.22	0.00	3920.22	
	Ofsted Registration Fees	50.00	0.00	50.00	
	Training and Course Fees	491.13	0.00	491.13	
	Repairs and Renewals	3485.30	0.00	3485.30	
	Rental of I-Pads	1089.94	0.00	1089.94	
	Rental of Copier	600.00	0.00	600.00	
	Light, Heat and Rates	5505.63	0.00	5505.63	
	Kitchen, Cleaning and PPE	1334.77	0.00	1334.77	
	Sundry Expenses (Incl. Garden & Pet)	1761.18	0.00	1761.18	
	Telephone	2019.33	0.00	2019.33	
	Advertising and Website Costs	863.13	0.00	863.13	
	Accountancy Charges	708.00	0.00	708.00	
	Payroll Costs	820.52	0.00	820.52	
	Donations Given	0.00	0.00	0.00	
	Depreciation	1829.00	0.00	1829.00	
		<u>24941.56</u>	<u>0.00</u>	<u>24941.56</u>	<u>25416.30</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>206352.00</u>	<u>0.00</u>	<u>206352.00</u>	<u>197207.46</u>
<b>NET INCOMING/OUTGOING RESOURCES</b>		31035.37	0.00	31035.37	860.80
<b>TRANSFER BETWEEN FUNDS</b>		0.00	0.00	0.00	0.00
<b>NET INCOMING/OUTGOING RESOURCES AFTER TRANSFERS</b>		31035.37	0.00	31035.37	860.80
<b>TOTAL FUNDS BROUGHT FORWARD</b>		233814.08	0.00		232953.28
<b>LESS : TRANSFER OF MODULAR BUILDING TO COUNCIL OWNERSHIP</b>		(188454.64)	45359.44	0.00	0.00
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>76394.81</u>	<u>0.00</u>	<u>76394.81</u>	<u>233814.08</u>

WILSTEAD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

**1 ACCOUNTING POLICIES**

**1.1 Accounting Convention**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005) and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

**1.2 Donations, Grants and Legacies**

These comprise amounts receivable during the year.

**1.3 Incoming Resources and Resources Expended**

Incoming resources and resources expended are accounted for on an accruals basis.

**1.4 Allocation Of Costs**

All costs are charged directly to an activity wherever appropriate.

**1.5 Fixed Assets**

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

Modular Building	Not provided
Equipment	15% reducing balance
Outside Playground	15% reducing balance
Artificial Grass	4% straight line
Computer Equipment	33 1/3% over 3 years

**1.5 Unrestricted and Restricted Funds**

Unrestricted funds are those funds available for the general running of the charity and the use of those funds is limited only by the objects of the charity.

Restricted funds are those funds which have been donated for a purpose specified by the donor. The use of Restricted funds is not at the discretion of the members.

**2 Fixed Assets**

	Modular Building	Equipment	Artificial Grass	Computer Equipment	Outside Playground	Total
	£	£	£	£		£
<b>COST</b>						
Cost	188454.64	32131.08	4860.00	2190.42	10389.39	238025.53
Additions / (disposals) during the year	(188454.64)	0.00	0.00	0.00	0.00	(188454.64)
Balance as at 31 March 2025	<u>0.00</u>	<u>32131.08</u>	<u>4860.00</u>	<u>2190.42</u>	<u>10389.39</u>	<u>49570.89</u>
<b>DEPRECIATION</b>						
Accumulated	0.00	25202.08	2037.00	2189.42	6413.39	35841.89
Charge for the year	0.00	1039.00	194.00	0.00	596.00	1829.00
Balance as at 31 March 2025	<u>0.00</u>	<u>26241.08</u>	<u>2231.00</u>	<u>2189.42</u>	<u>7009.39</u>	<u>37670.89</u>
<b>NET BOOK VALUES</b>						
as at 31 March 2025	<u>0.00</u>	<u>5890.00</u>	<u>2629.00</u>	<u>1.00</u>	<u>3380.00</u>	<u>11900.00</u>
as at 31 March 2024	<u>188454.64</u>	<u>6929.00</u>	<u>2823.00</u>	<u>1.00</u>	<u>3976.00</u>	<u>202183.64</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**3 Net Assets Held by Funds**

	Unrestricted Funds £	Restricted Funds £	2025 Total £
Fixed Assets	11900.00	0.00	11900.00
Other Current Assets	68597.12	0.00	68597.12
Current Liabilities	(4102.31)	0.00	(4102.31)
	<u>76394.81</u>	<u>0.00</u>	<u>76394.81</u>

**4a Unrestricted Funds**

	Balance as at 01.04.24	Income	Expend- iture	Transfers	Balance as at 31.03.25
General Reserve	233814.08	237387.37	(206352.00)	(188454.64)	76394.81
	<u>233814.08</u>	<u>237387.37</u>	<u>(206352.00)</u>	<u>(188454.64)</u>	<u>76394.81</u>

**4b Restricted Funds**

	Balance as at 01.04.24	Income	Expend- iture	Transfers	Balance as at 31.03.25
Donations	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1027263

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# Accounts

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**WILSTEAD PRE-SCHOOL PLAYGROUP**

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**GENERAL INFORMATION**

President	Jane Wooding
Chairperson	Gemma O'Sullivan
Vice Chairperson	Luke O'Sullivan
Manager	Louise Jane Carroll
Treasurer	Nicola Herring
Committee	Sarah DiGennaro Leanne Watkin Amy Granelli Rachel Ducker Sarah Dilley Helen Butler
Charity Number	1027263
Registered Office	C/O Wilstead Lower School Cotton End Road Wilstead Bedford MK45 3BX
Independent Examiner	Longstaff, Gentle & Co Chartered Certified Accountants 61 Harpur Street Bedford MK40 2SR
Bankers	Natwest

REPORT OF LONGSTAFF, GENTLE & CO  
TO THE TRUSTEES  
OF WILSTEAD PRE-SCHOOL PLAYGROUP  
(REGISTERED CHARITY NUMBER: 1027263)

I report on the accounts of Wilstead Pre-School Playgroup for the year ended 31 March 2024, which are set out on pages 3 to 6 as follows.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LONGSTAFF, GENTLE & CO  
61, Harpur Street  
Bedford  
MK40 2SR

MR S.P. SIMPSON

9 October 2024

Chartered Certified Accountants

**WILSTEAD PRE-SCHOOL PLAYGROUP**  
**BALANCE SHEET AS AT 31 MARCH 2024**  
**(REGISTERED CHARITY NUMBER: 1027263)**

2023		Notes	2024
£	£		£
<b><u>FIXED ASSETS</u></b>			
204301.64	Tangible Assets	2	202183.64
<b><u>CURRENT ASSETS</u></b>			
	0.00	Debtors	0.00
	862.54	Prepayments	1350.04
	9232.39	Cash at Bank - Current Account	14029.40
	21201.75	Business Reserve Accounts	<u>18162.83</u>
	83.64	Cash in Hand	<u>399.05</u>
	<u>31380.32</u>		<u>33941.32</u>
<b><u>LESS: CURRENT LIABILITIES</u></b>			
	<u>2728.68</u>	Creditors	<u>2310.88</u>
28651.64			31630.44
<u><u>232953.28</u></u>	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u><u>233814.08</u></u>
<b><u>FINANCED BY:</u></b>			
232953.28	<b><u>UNRESTRICTED FUNDS</u></b>	1.5, 4a	233814.08
0.00	<b><u>RESTRICTED FUNDS</u></b>	1.5, 4b	0.00
<u><u>232953.28</u></u>			<u><u>233814.08</u></u>

Approved by the Trustees of Wilstead Pre-School Playgroup on 9 October 2024

Gemma O'Sullivan  
Chairperson

Nicola Herring  
Treasurer

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

**(REGISTERED CHARITY NUMBER: 1027263)**

<b><u>INCOMING RESOURCES</u></b>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2023</u>
<u>Voluntary Income</u>	Donations	<u>45.42</u>	<u>0.00</u>	<u>45.42</u>	<u>140.45</u>
<u>Activities Income</u>	Fees Received	193131.45	0.00	193131.45	
	Uniforms and Bags	0.00	0.00	0.00	
		<u>193131.45</u>	<u>0.00</u>	<u>193131.45</u>	<u>165514.80</u>
<u>Fundraising</u>	Quiz Nights	2329.80	0.00	2329.80	
	Christmas Bazaar & Raffle	2015.50	0.00	2015.50	
	Easter Sponsorship	345.50	0.00	345.50	
		<u>4690.80</u>	<u>0.00</u>	<u>4690.80</u>	<u>2757.23</u>
<u>Government Grants</u>	JRS Received	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Investment Income</u>	Interest Received	<u>200.59</u>	<u>0.00</u>	<u>200.59</u>	<u>89.14</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>198068.26</u>	<u>0.00</u>	<u>198068.26</u>	<u>168501.62</u>
 <b><u>RESOURCES EXPENDED</u></b>					
Activities Expenditure	Wages and N.I.C.	165110.00	0.00	165110.00	
	Employer's Pension	2265.20	0.00	2265.20	
	Playgroup Consumables, etc	1634.86	0.00	1634.86	
	Snacks and Refreshments	911.33	0.00	911.33	
	Parties and Outings	693.48	0.00	693.48	
		<u>170614.87</u>	<u>0.00</u>	<u>170614.87</u>	<u>155597.49</u>
Fundraising	Quiz Night	823.66	0.00	823.66	
	Christmas Bazaar & Raffle	315.13	0.00	315.13	
	Easter Sponsorship	37.50	0.00	37.50	
		<u>1176.29</u>	<u>0.00</u>	<u>1176.29</u>	<u>730.40</u>
Governance Costs	Printing, Postage & Stationery	1000.74	0.00	1000.74	
	PLA Insurance	4099.01	0.00	4099.01	
	Offsted Registration Fees	50.00	0.00	50.00	
	Training and Course Fees	443.98	0.00	443.98	
	Repairs and Renewals	4534.86	0.00	4534.86	
	Rental of I-Pads	1089.94	0.00	1089.94	
	Rental of Copier	414.00	0.00	414.00	
	Light and Heat	5100.26	0.00	5100.26	
	Kitchen, Cleaning and PPE	1463.57	0.00	1463.57	
	Sundry Expenses (Incl. Garden & Pet)	1561.91	0.00	1561.91	
	Telephone	1346.28	0.00	1346.28	
	Advertising and Website Costs	663.51	0.00	663.51	
	Accountancy Charges	696.00	0.00	696.00	
	Payroll Costs	834.24	0.00	834.24	
	Donations Given	0.00	0.00	0.00	
	Depreciation	2118.00	0.00	2118.00	
		<u>25416.30</u>	<u>0.00</u>	<u>25416.30</u>	<u>27735.75</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<u>197207.46</u>	<u>0.00</u>	<u>197207.46</u>	<u>184063.64</u>
<b><u>NET INCOMING/OUTGOING RESOURCES</u></b>		860.80	0.00	860.80	(15562.02)
<b><u>TRANSFER BETWEEN FUNDS</u></b>		0.00	0.00	0.00	0.00
<b><u>NET INCOMING/OUTGOING RESOURCES AFTER TRANSFERS</u></b>		860.80	0.00	860.80	(15562.02)
<b><u>TOTAL FUNDS BROUGHT FORWARD</u></b>		232953.28	0.00	232953.28	248515.30
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>233814.08</u>	<u>0.00</u>	<u>233814.08</u>	<u>232953.28</u>

## WILSTEAD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### **1 ACCOUNTING POLICIES**

##### **1.1 Accounting Convention**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005) and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### **1.2 Donations, Grants and Legacies**

These comprise amounts receivable during the year.

##### **1.3 Incoming Resources and Resources Expended**

Incoming resources and resources expended are accounted for on an accruals basis.

##### **1.4 Allocation Of Costs**

All costs are charged directly to an activity wherever appropriate.

##### **1.5 Fixed Assets**

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

Modular Building	Not provided
Equipment	15% reducing balance
Outside Playground	15% reducing balance
Artificial Grass	4% straight line
Computer Equipment	33 1/3% over 3 years

##### **1.5 Unrestricted and Restricted Funds**

Unrestricted funds are those funds available for the general running of the charity and the use of those funds is limited only by the objects of the charity.

Restricted funds are those funds which have been donated for a purpose specified by the donor. The use of Restricted funds is not at the discretion of the members.

#### **2 Fixed Assets**

	Modular Building	Equipment	Artificial Grass	Computer Equipment	Outside Playground	Total
	£	£	£	£		£
<b>COST</b>						
Cost	188454.64	32131.08	4860.00	2190.42	10389.39	238025.53
Additions during the year	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at 31 March 2024	<u>188454.64</u>	<u>32131.08</u>	<u>4860.00</u>	<u>2190.42</u>	<u>10389.39</u>	<u>238025.53</u>
<b>DEPRECIATION</b>						
Accumulated	0.00	23980.08	1843.00	2189.42	5711.39	33723.89
Charge for the year	0.00	1222.00	194.00	0.00	702.00	2118.00
Balance as at 31 March 2024	<u>0.00</u>	<u>25202.08</u>	<u>2037.00</u>	<u>2189.42</u>	<u>6413.39</u>	<u>35841.89</u>
<b>NET BOOK VALUES</b>						
as at 31 March 2024	<u>188454.64</u>	<u>6929.00</u>	<u>2823.00</u>	<u>1.00</u>	<u>3976.00</u>	<u>202183.64</u>
as at 31 March 2023	<u>188454.64</u>	<u>8151.00</u>	<u>3017.00</u>	<u>1.00</u>	<u>4678.00</u>	<u>204301.64</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**3 Net Assets Held by Funds**

	Unrestricted Funds £	Restricted Funds £	2024 Total £
Fixed Assets	202183.64	0.00	202183.64
Other Current Assets	33941.32	0.00	33941.32
Current Liabilities	(2310.88)	0.00	(2310.88)
	<u>233814.08</u>	<u>0.00</u>	<u>233814.08</u>

**4a Unrestricted Funds**

	Balance as at 01.04.23	Income	Expend- iture	Transfers	Balance as at 31.03.24
General Reserve	232953.28	198068.26	(197207.46)	0.00	233814.08
	<u>232953.28</u>	<u>198068.26</u>	<u>(197207.46)</u>	<u>0.00</u>	<u>233814.08</u>

**4b Restricted Funds**

	Balance as at 01.04.23	Income	Expend- iture	Transfers	Balance as at 31.03.24
Donations	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1027263

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# Accounts

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**WILSTEAD PRE-SCHOOL PLAYGROUP**

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**GENERAL INFORMATION**

President	Jane Wooding
Chairperson	Gemma O'Sullivan
Vice Chairperson	Luke O'Sullivan
Manager	Louise Jane Carroll
Treasurer	Nicola Herring
Committee	Sarah DiGennaro Leanne Watkin Amy Granelli
Charity Number	1027263
Registered Office	C/O Wilstead Lower School Cotton End Road Wilstead Bedford MK45 3BX
Independent Examiner	Longstaff, Gentle & Co Chartered Certified Accountants 61 Harpur Street Bedford MK40 2SR
Bankers	Natwest

REPORT OF LONGSTAFF, GENTLE & CO  
TO THE TRUSTEES  
OF WILSTEAD PRE-SCHOOL PLAYGROUP  
(REGISTERED CHARITY NUMBER: 1027263)

I report on the accounts of Wilstead Pre-School Playgroup for the year ended 31 March 2023, which are set out on pages 3 to 6 as follows.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LONGSTAFF, GENTLE & CO  
61, Harpur Street  
Bedford  
MK40 2SR

MR S.P. SIMPSON

20 November 2023

Chartered Certified Accountants

**WILSTEAD PRE-SCHOOL PLAYGROUP**  
**BALANCE SHEET AS AT 31 MARCH 2023**  
**(REGISTERED CHARITY NUMBER: 1027263)**

2022		Notes	2023
£	£		£
<b><u>FIXED ASSETS</u></b>			
205704.64	Tangible Assets	2	204301.64
<b><u>CURRENT ASSETS</u></b>			
	36.40	Debtors	0.00
	737.46	Prepayments	862.54
	16115.65	Cash at Bank - Current Account	9232.39
	27818.31	Business Reserve Accounts	<u>21201.75</u>
	143.22	Cash in Hand	83.64
	<u>44851.04</u>		<u>31380.32</u>
<b><u>LESS: CURRENT LIABILITIES</u></b>			
42810.66	<u>2040.38</u>	Creditors	<u>2728.68</u>
			28651.64
<u><u>248515.30</u></u>	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u><u>232953.28</u></u>
<b><u>FINANCED BY:</u></b>			
248515.30	<b><u>UNRESTRICTED FUNDS</u></b>		232953.28
		1.5, 4a	
0.00	<b><u>RESTRICTED FUNDS</u></b>		0.00
		1.5, 4b	
<u><u>248515.30</u></u>			<u><u>232953.28</u></u>

Approved by the Trustees of Wilstead Pre-School Playgroup on 20 November 2023

Gemma O'Sullivan  
Chairperson

Nicola Herring  
Treasurer

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023**

**(REGISTERED CHARITY NUMBER: 1027263)**

<b><u>INCOMING RESOURCES</u></b>		Unrestricted Funds	Restricted Funds	Total	2022
<u>Voluntary Income</u>	Donations	<u>140.45</u>	<u>0.00</u>	<u>140.45</u>	<u>309.44</u>
<u>Activities Income</u>	Fees Received	165514.80	0.00	165514.80	
	Uniforms and Bags	0.00	0.00	0.00	
		<u>165514.80</u>	<u>0.00</u>	<u>165514.80</u>	<u>145725.04</u>
<u>Fundraising</u>	Quiz Night	1242.00	0.00	1242.00	
	Christmas Bazaar & Raffle	1491.23	0.00	1491.23	
	Bag 2 School	24.00	0.00	24.00	
		<u>2757.23</u>	<u>0.00</u>	<u>2757.23</u>	<u>3096.20</u>
<u>Government Grants</u>	JRS Received	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2743.64</u>
<u>Investment Income</u>	Interest Received	<u>89.14</u>	<u>0.00</u>	<u>89.14</u>	<u>2.98</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>168501.62</u>	<u>0.00</u>	<u>168501.62</u>	<u>151877.30</u>
 <b><u>RESOURCES EXPENDED</u></b>					
Activities Expenditure	Wages and N.I.C.	149152.80	0.00	149152.80	
	Employer's Pension	1870.68	0.00	1870.68	
	Playgroup Consumables, etc	2931.36	0.00	2931.36	
	Snacks and Refreshments	1261.56	0.00	1261.56	
	Parties and Outings	381.09	0.00	381.09	
		<u>155597.49</u>	<u>0.00</u>	<u>155597.49</u>	<u>133988.30</u>
Fundraising	Quiz Night	577.11	0.00	577.11	
	Christmas Bazaar & Raffle	153.29	0.00	153.29	
		<u>730.40</u>	<u>0.00</u>	<u>730.40</u>	<u>840.43</u>
Governance Costs	Printing, Postage & Stationery	1511.79	0.00	1511.79	
	PLA Insurance	3836.64	0.00	3836.64	
	Offsted Registration Fees	50.00	0.00	50.00	
	Training and Course Fees	892.92	0.00	892.92	
	Repairs and Renewals	4674.53	0.00	4674.53	
	Rental of I-Pads	1089.90	0.00	1089.90	
	Light and Heat	4453.04	0.00	4453.04	
	Kitchen, Cleaning and PPE	2150.90	0.00	2150.90	
	Sundry Expenses (Incl. Garden & Pet)	1960.44	0.00	1960.44	
	Telephone	1541.25	0.00	1541.25	
	Advertising and Website Costs	1603.80	0.00	1603.80	
	Accountancy Charges	684.00	0.00	684.00	
	Payroll Costs	851.70	0.00	851.70	
	Donations Given	100.00	0.00	100.00	
	Depreciation	2334.84	0.00	2334.84	
		<u>27735.75</u>	<u>0.00</u>	<u>27735.75</u>	<u>24419.98</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<u>184063.64</u>	<u>0.00</u>	<u>184063.64</u>	<u>159248.71</u>
<b><u>NET INCOMING/OUTGOING RESOURCES</u></b>		(15562.02)	0.00	(15562.02)	(7371.41)
<b><u>TRANSFER BETWEEN FUNDS</u></b>		0.00	0.00	0.00	0.00
<b><u>NET INCOMING/OUTGOING RESOURCES AFTER TRANSFERS</u></b>		(15562.02)	0.00	(15562.02)	(7371.41)
<b><u>TOTAL FUNDS BROUGHT FORWARD</u></b>		248515.30	0.00	248515.30	255886.71
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>232953.28</u>	<u>0.00</u>	<u>232953.28</u>	<u>248515.30</u>

## WILSTEAD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### **1 ACCOUNTING POLICIES**

##### **1.1 Accounting Convention**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005) and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### **1.2 Donations, Grants and Legacies**

These comprise amounts receivable during the year.

##### **1.3 Incoming Resources and Resources Expended**

Incoming resources and resources expended are accounted for on an accruals basis.

##### **1.4 Allocation Of Costs**

All costs are charged directly to an activity wherever appropriate.

##### **1.5 Fixed Assets**

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

Modular Building	Not provided
Equipment	15% reducing balance
Outside Playground	15% reducing balance
Artificial Grass	4% straight line
Computer Equipment	33 1/3% over 3 years

##### **1.5 Unrestricted and Restricted Funds**

Unrestricted funds are those funds available for the general running of the charity and the use of those funds is limited only by the objects of the charity.

Restricted funds are those funds which have been donated for a purpose specified by the donor. The use of Restricted funds is not at the discretion of the members.

#### **2 Fixed Assets**

	Modular Building	Equipment	Artificial Grass	Computer Equipment	Outside Playground	Total
	£	£	£	£		£
<b>COST</b>						
Cost	188454.64	31199.24	4860.00	2190.42	10389.39	237093.69
Additions during the year	0.00	931.84	0.00	0.00	0.00	931.84
Balance as at 31 March 2023	<u>188454.64</u>	<u>32131.08</u>	<u>4860.00</u>	<u>2190.42</u>	<u>10389.39</u>	<u>238025.53</u>
<b>DEPRECIATION</b>						
Accumulated	0.00	22664.24	1649.00	2189.42	4886.39	31389.05
Charge for the year	0.00	1315.84	194.00	0.00	825.00	2334.84
Balance as at 31 March 2023	<u>0.00</u>	<u>23980.08</u>	<u>1843.00</u>	<u>2189.42</u>	<u>5711.39</u>	<u>33723.89</u>
<b>NET BOOK VALUES</b>						
as at 31 March 2023	<u>188454.64</u>	<u>8151.00</u>	<u>3017.00</u>	<u>1.00</u>	<u>4678.00</u>	<u>204301.64</u>
as at 31 March 2022	<u>188454.64</u>	<u>8535.00</u>	<u>3211.00</u>	<u>1.00</u>	<u>5503.00</u>	<u>205704.64</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**3 Net Assets Held by Funds**

	Unrestricted Funds £	Restricted Funds £	2023 Total £
Fixed Assets	204301.64	0.00	204301.64
Other Current Assets	31380.32	0.00	31380.32
Current Liabilities	(2728.68)	0.00	(2728.68)
	<u>232953.28</u>	<u>0.00</u>	<u>232953.28</u>

**4a Unrestricted Funds**

	Balance as at 01.04.22	Income	Expend- iture	Transfers	Balance as at 31.03.23
General Reserve	248515.30	168501.62	(184063.64)	0.00	232953.28
	<u>248515.30</u>	<u>168501.62</u>	<u>(184063.64)</u>	<u>0.00</u>	<u>232953.28</u>

**4b Restricted Funds**

	Balance as at 01.04.22	Income	Expend- iture	Transfers	Balance as at 31.03.23
Donations	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1027263

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# Accounts

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**WILSTEAD PRE-SCHOOL PLAYGROUP**

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**GENERAL INFORMATION**

President	Jane Wooding
Chairperson	Gemma O'Sullivan
Vice Chairperson	Luke O'Sullivan
Treasurer	Nicola Herring
Committee	Sarah DiGennaro Katherine Picton Leanne Watkin Clarissa Shaw Sarah Robson
Charity Number	1027263
Registered Office	C/O Wilstead Lower School Cotton End Road Wilstead Bedford MK45 3BX
Independent Examiner	Longstaff, Gentle & Co Chartered Certified Accountants 61 Harpur Street Bedford MK40 2SR
Bankers	Natwest

REPORT OF LONGSTAFF, GENTLE & CO  
TO THE TRUSTEES  
OF WILSTEAD PRE-SCHOOL PLAYGROUP  
(REGISTERED CHARITY NUMBER: 1027263)

I report on the accounts of Wilstead Pre-School Playgroup for the year ended 31 March 2022, which are set out on pages 3 to 6 as follows.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LONGSTAFF, GENTLE & CO  
61, Harpur Street  
Bedford  
MK40 2SR

MR S.P. SIMPSON

23 November 2022

Chartered Certified Accountants

**WILSTEAD PRE-SCHOOL PLAYGROUP**  
**BALANCE SHEET AS AT 31 MARCH 2022**  
**(REGISTERED CHARITY NUMBER: 1027263)**

2021		Notes	2022
£	£		£
<b><u>FIXED ASSETS</u></b>			
207440.64	Tangible Assets	2	205704.64
<b><u>CURRENT ASSETS</u></b>			
	1947.20	Debtors	36.40
	936.08	Prepayments	737.46
	21134.37	Cash at Bank - Current Account	16115.65
	26483.40	Business Reserve Accounts	<u>27818.31</u>
	115.44	Cash in Hand	<u>143.22</u>
	<u>50616.49</u>		<u>44851.04</u>
<b><u>LESS: CURRENT LIABILITIES</u></b>			
48446.07	<u>2170.42</u>	Creditors	<u>2040.38</u>
			42810.66
<u><u>255886.71</u></u>	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u><u>248515.30</u></u>
<b><u>FINANCED BY:</u></b>			
255886.71	<b><u>UNRESTRICTED FUNDS</u></b>	1.5, 4a	248515.30
0.00	<b><u>RESTRICTED FUNDS</u></b>	1.5, 4b	0.00
<u><u>255886.71</u></u>			<u><u>248515.30</u></u>

Approved by the Trustees of Wilstead Pre-School Playgroup on 23 November 2022

Gemma O'Sullivan  
Chairperson

Nicola Herring  
Treasurer

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022**

**(REGISTERED CHARITY NUMBER: 1027263)**

<b><u>INCOMING RESOURCES</u></b>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2021</u>
<u>Voluntary Income</u>	Donations	<u>309.44</u>	<u>0.00</u>	<u>309.44</u>	<u>94.55</u>
<u>Activities Income</u>	Fees Received	145725.04	0.00	145725.04	
	Uniforms and Bags	0.00	0.00	0.00	
		<u>145725.04</u>	<u>0.00</u>	<u>145725.04</u>	<u>109659.84</u>
<u>Fundraising</u>	Quiz Night	1641.20	0.00	1641.20	
	Christmas Bazaar & Raffle	854.00	0.00	854.00	
	Art Sale	189.00	0.00	189.00	
	Pancake Sponsorship	367.00	0.00	367.00	
	Bag 2 School	45.00	0.00	45.00	
		<u>3096.20</u>	<u>0.00</u>	<u>3096.20</u>	<u>416.00</u>
<u>Government Grants</u>	JRS Received	<u>2743.64</u>	<u>0.00</u>	<u>2743.64</u>	<u>23004.79</u>
<u>Investment Income</u>	Interest Received	<u>2.98</u>	<u>0.00</u>	<u>2.98</u>	<u>24.36</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>151877.30</u>	<u>0.00</u>	<u>151877.30</u>	<u>133199.54</u>
 <b><u>RESOURCES EXPENDED</u></b>					
Activities Expenditure	Wages and N.I.C.	129551.30	0.00	129551.30	
	Employer's Pension	1713.91	0.00	1713.91	
	Playgroup Consumables, etc	1744.36	0.00	1744.36	
	Snacks and Refreshments	978.73	0.00	978.73	
	Parties and Outings	0.00	0.00	0.00	
		<u>133988.30</u>	<u>0.00</u>	<u>133988.30</u>	<u>135492.59</u>
Fundraising	Quiz Night	661.69	0.00	661.69	
	Christmas Bazaar & Raffle	178.74	0.00	178.74	
		<u>840.43</u>	<u>0.00</u>	<u>840.43</u>	<u>26.99</u>
Governance Costs	Printing, Postage & Stationery	1462.05	0.00	1462.05	
	PLA Insurance	4114.62	0.00	4114.62	
	Ofsted Registration Fees	50.00	0.00	50.00	
	Training and Course Fees	160.70	0.00	160.70	
	Repairs and Renewals	4679.74	0.00	4679.74	
	Rental of I-Pads	1089.90	0.00	1089.90	
	Light and Heat	1925.77	0.00	1925.77	
	Kitchen, Cleaning and PPE	2054.73	0.00	2054.73	
	Sundry Expenses (Incl. Garden & Pet)	1963.26	0.00	1963.26	
	Telephone	2699.09	0.00	2699.09	
	Advertising and Website Costs	163.80	0.00	163.80	
	Accountancy Charges	672.00	0.00	672.00	
	Payroll Costs	770.40	0.00	770.40	
	Donations Given	20.00	0.00	20.00	
	Depreciation	2593.92	0.00	2593.92	
		<u>24419.98</u>	<u>0.00</u>	<u>24419.98</u>	<u>21062.92</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<u>159248.71</u>	<u>0.00</u>	<u>159248.71</u>	<u>156582.50</u>
<b><u>NET INCOMING/OUTGOING RESOURCES</u></b>		(7371.41)	0.00	(7371.41)	(23382.96)
<b><u>TRANSFER BETWEEN FUNDS</u></b>		0.00	0.00	0.00	0.00
<b><u>NET INCOMING/OUTGOING RESOURCES AFTER TRANSFERS</u></b>		(7371.41)	0.00	(7371.41)	(23382.96)
<b><u>TOTAL FUNDS BROUGHT FORWARD</u></b>		255886.71	0.00	255886.71	279269.67
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>248515.30</u>	<u>0.00</u>	<u>248515.30</u>	<u>255886.71</u>

## WILSTEAD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### **1 ACCOUNTING POLICIES**

##### **1.1 Accounting Convention**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005) and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### **1.2 Donations, Grants and Legacies**

These comprise amounts receivable during the year.

##### **1.3 Incoming Resources and Resources Expended**

Incoming resources and resources expended are accounted for on an accruals basis.

##### **1.4 Allocation Of Costs**

All costs are charged directly to an activity wherever appropriate.

##### **1.5 Fixed Assets**

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

Modular Building	Not provided
Equipment	15% reducing balance
Outside Playground	15% reducing balance
Artificial Grass	4% straight line
Computer Equipment	33 1/3% over 3 years

##### **1.5 Unrestricted and Restricted Funds**

Unrestricted funds are those funds available for the general running of the charity and the use of those funds is limited only by the objects of the charity.

Restricted funds are those funds which have been donated for a purpose specified by the donor. The use of Restricted funds is not at the discretion of the members.

#### **2 Fixed Assets**

	Modular Building	Equipment	Artificial Grass	Computer Equipment	Outside Playground	Total
	£	£	£	£		£
<b>COST</b>						
Cost	188454.64	30341.32	4860.00	2190.42	10389.39	236235.77
Additions during the year	0.00	857.92	0.00	0.00	0.00	857.92
Balance as at 31 March 2022	<u>188454.64</u>	<u>31199.24</u>	<u>4860.00</u>	<u>2190.42</u>	<u>10389.39</u>	<u>237093.69</u>
<b>DEPRECIATION</b>						
Accumulated	0.00	21235.32	1455.00	2189.42	3915.39	28795.13
Charge for the year	0.00	1428.92	194.00	0.00	971.00	2593.92
Balance as at 31 March 2022	<u>0.00</u>	<u>22664.24</u>	<u>1649.00</u>	<u>2189.42</u>	<u>4886.39</u>	<u>31389.05</u>
<b>NET BOOK VALUES</b>						
as at 31 March 2022	<u>188454.64</u>	<u>8535.00</u>	<u>3211.00</u>	<u>1.00</u>	<u>5503.00</u>	<u>205704.64</u>
as at 31 March 2021	<u>188454.64</u>	<u>9106.00</u>	<u>3405.00</u>	<u>1.00</u>	<u>6474.00</u>	<u>207440.64</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**3 Net Assets Held by Funds**

	Unrestricted Funds £	Restricted Funds £	2022 Total £
Fixed Assets	205704.64	0.00	205704.64
Other Current Assets	44851.04	0.00	44851.04
Current Liabilities	(2040.38)	0.00	(2040.38)
	<u>248515.30</u>	<u>0.00</u>	<u>248515.30</u>

**4a Unrestricted Funds**

	Balance as at 01.04.21	Income	Expend- iture	Transfers	Balance as at 31.03.22
General Reserve	255886.71	151877.30	(159248.71)	0.00	248515.30
	<u>255886.71</u>	<u>151877.30</u>	<u>(159248.71)</u>	<u>0.00</u>	<u>248515.30</u>

**4b Restricted Funds**

	Balance as at 01.04.21	Income	Expend- iture	Transfers	Balance as at 31.03.22
Donations	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

England & Wales - Charity number 1027263

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# Accounts

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**Wilstead Pre-School**  
**Committee AGM minutes**  
**7.30pm, 09<sup>th</sup> December 2020, (Virtual Meeting)**

**Present**

Julia Drummond (JD)  
Leanne Watkin (LW)  
Charlotte Minards (CM)  
Gemma O'Sullivan (GOS)  
Mandy Adger (MA) – Manager  
Kelly Cunningham (KC) – Deputy Manager  
Rob Green (RG) – Secretary

**PLEASE NOTE – WE WILL ENDEAVOUR TO SHARE ACTIONS AS EQUALLY AS POSSIBLE BETWEEN US ALL, EVEN IF YOU ARE UNABLE TO ATTEND THE MEETING. PLEASE CHECK MINUTES THOROUGHLY FOR ANY ACTIONS.**

**1) Apologies**

Sarah Robson (SR)  
Sarah Browning  
Clairissa White (CW)  
Rachel Izzard (RI) – Chair

**2) Chairs Report**

- Plans for fundraising year hampered by COVID-19
- Succeeded to open through lockdown, children and staff safety is a priority
- Thanks to staff and parents for supporting everyone involved with the pre-school

**3) Financial Report**

- Finances look good for this year up to March 2020
- From March closed for a few weeks (no income from Pre-school or before/after school clubs)
- After September numbers were low due to COVID19
- Mid October before/after school club started again
- Before/after school club remaining open till 17:00 as it is not financially viable for later sessions
- Predicted loss of £20k for 2020
- Fundraising funds were drawn on to subsidise
- 2020 will be focussed on fundraising to help top up the pot
- Fundraising has been intentionally light this year due to parents financial situations
- Great hamper for only raffle of 2020 kindly donated by Conquest Couriers (Mark Whelan)

**4) Managers' Report**

- Unprecedented few months but glad we are thriving
- Reopened in June for key workers
- Attendance numbers are low due to COVID-19 management
- All staff maintained, no loss of positions
- Nicky has done a great job with financial
- All Projects on hold until further notice

- Still going ahead with the Charitable Incorporated Setting, as a management lead setting with parents' support
- Thank all members of staff for preschool for being so supportive
- Constant contact through COVID-19 via FB and local package drop off for children
- JD Thanked management for great approach and really caring for staff

5) **Officer Nominations**

<b>Position</b>	<b>Nominee</b>	<b>1<sup>st</sup></b>	<b>2<sup>nd</sup></b>
Chair	RI	JD	CM
Secretary	RG	CM	LW

6) **AOB**

- New member Becky Wells
- KC and CM have updated the Pre-school Policies

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**WILSTEAD PRE-SCHOOL PLAYGROUP**

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**GENERAL INFORMATION**

President	Jane Wooding
Chairperson	Rachel Izzard
Vice Chairperson	Rob Green
Treasurer	Nicola Herring
Committee	Sarah DiGennaro Katherine Picton Leanne Watkin Clarissa Shaw Gemma O'Sullivan Sarah Robson
Charity Number	1027263
Registered Office	C/O Wilstead Lower School Cotton End Road Wilstead Bedford MK45 3BX
Independent Examiner	Longstaff, Gentle & Co Chartered Certified Accountants 61 Harpur Street Bedford MK40 2SR
Bankers	Natwest

REPORT OF LONGSTAFF, GENTLE & CO  
TO THE TRUSTEES  
OF WILSTEAD PRE-SCHOOL PLAYGROUP  
(REGISTERED CHARITY NUMBER: 1027263)

I report on the accounts of Wilstead Pre-School Playgroup for the year ended 31 March 2021, which are set out on pages 3 to 6 as follows.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LONGSTAFF, GENTLE & CO  
61, Harpur Street  
Bedford  
MK40 2SR

MR S.P. SIMPSON

15 July 2021

Chartered Certified Accountants

**WILSTEAD PRE-SCHOOL PLAYGROUP**  
**BALANCE SHEET AS AT 31 MARCH 2021**  
**(REGISTERED CHARITY NUMBER: 1027263)**

2020		Notes	2021
£	£		£
<b><u>FIXED ASSETS</u></b>			
209660.64	Tangible Assets	2	207440.64
<b><u>CURRENT ASSETS</u></b>			
	496.20	Debtors	1947.20
	645.96	Prepayments	936.08
	16571.79	Cash at Bank - Current Account	21134.37
	53459.04	Business Reserve Accounts	<u>26483.40</u>
	<u>336.22</u>	Cash in Hand	<u>115.44</u>
	71509.21		50616.49
<b><u>LESS: CURRENT LIABILITIES</u></b>			
69609.03	<u>1900.18</u>	Creditors	<u>2170.42</u>
			48446.07
<u>279269.67</u>	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u>255886.71</u>
<b><u>FINANCED BY:</u></b>			
279269.67	<b><u>UNRESTRICTED FUNDS</u></b>	1.5, 4a	255886.71
0.00	<b><u>RESTRICTED FUNDS</u></b>	1.5, 4b	0.00
<u>279269.67</u>			<u>255886.71</u>

Approved by the Trustees of Wilstead Pre-School Playgroup on 15 July 2021

Rachel Izzard  
Chairperson

Nicola Herring  
Treasurer

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

**(REGISTERED CHARITY NUMBER: 1027263)**

<b><u>INCOMING RESOURCES</u></b>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2020</u>
<u>Voluntary Income</u>	Donations	94.55	0.00	94.55	1235.00
<u>Activities Income</u>	Fees Received	109659.84	0.00	109659.84	
	Uniforms and Bags	0.00	0.00	0.00	
		<u>109659.84</u>	<u>0.00</u>	<u>109659.84</u>	<u>176853.05</u>
<u>Fundraising</u>	Lambing Day	0.00	0.00	0.00	
	Christmas Raffle	382.00	0.00	382.00	
	Easter Sponsorship	34.00	0.00	34.00	
	Bag 2 School	0.00	0.00	0.00	
		<u>416.00</u>	<u>0.00</u>	<u>416.00</u>	<u>4005.19</u>
<u>Government Grants</u>	JRS Received	23004.79	0.00	23004.79	0.00
<u>Investment Income</u>	Interest Received	24.36	0.00	24.36	72.42
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>133199.54</u>	<u>0.00</u>	<u>133199.54</u>	<u>182165.66</u>
 <b><u>RESOURCES EXPENDED</u></b>					
<u>Activities Expenditure</u>	Wages and N.I.C.	131697.16	0.00	131697.16	
	Employer's Pension	1527.65	0.00	1527.65	
	Playgroup Consumables, etc	1255.06	0.00	1255.06	
	Snacks and Refreshments	588.55	0.00	588.55	
	Parties and Outings	424.17	0.00	424.17	
		<u>135492.59</u>	<u>0.00</u>	<u>135492.59</u>	<u>143888.51</u>
<u>Fundraising</u>	Lambing Day	0.00	0.00	0.00	
	Christmas Raffle	5.00	0.00	5.00	
	Easter Sponsorship	21.99	0.00	21.99	
		<u>26.99</u>	<u>0.00</u>	<u>26.99</u>	<u>1399.79</u>
<u>Governance Costs</u>	Printing, Postage & Stationery	691.94	0.00	691.94	
	PLA Insurance	3955.89	0.00	3955.89	
	Offsted Registration Fees	50.00	0.00	50.00	
	Training and Course Fees	895.00	0.00	895.00	
	Repairs and Renewals	2150.99	0.00	2150.99	
	Rental of I-Pads	1089.90	0.00	1089.90	
	Light and Heat	1698.23	0.00	1698.23	
	Kitchen, Cleaning and PPE	2222.04	0.00	2222.04	
	Sundry Expenses (Incl. Garden & Pet)	1394.22	0.00	1394.22	
	Telephone	2469.85	0.00	2469.85	
	Advertising and Website Costs	121.39	0.00	121.39	
	Accountancy Charges	660.00	0.00	660.00	
	Payroll Costs	770.40	0.00	770.40	
	Depreciation	2893.07	0.00	2893.07	
		<u>21062.92</u>	<u>0.00</u>	<u>21062.92</u>	<u>23824.54</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<u>156582.50</u>	<u>0.00</u>	<u>156582.50</u>	<u>169112.84</u>
<b><u>NET INCOMING/OUTGOING RESOURCES</u></b>		(23382.96)	0.00	(23382.96)	13052.82
<b><u>TRANSFER BETWEEN FUNDS</u></b>		0.00	0.00	0.00	0.00
<b><u>NET INCOMING/OUTGOING RESOURCES AFTER TRANSFERS</u></b>		(23382.96)	0.00	(23382.96)	13052.82
<b><u>TOTAL FUNDS BROUGHT FORWARD</u></b>		279269.67	0.00	279269.67	266216.85
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>255886.71</u>	<u>0.00</u>	<u>255886.71</u>	<u>279269.67</u>

## WILSTEAD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1 ACCOUNTING POLICIES

##### 1.1 Accounting Convention

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005) and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### 1.2 Donations, Grants and Legacies

These comprise amounts receivable during the year.

##### 1.3 Incoming Resources and Resources Expended

Incoming resources and resources expended are accounted for on an accruals basis.

##### 1.4 Allocation Of Costs

All costs are charged directly to an activity wherever appropriate.

##### 1.5 Fixed Assets

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

Modular Building	Not provided
Equipment	15% reducing balance
Outside Playground	15% reducing balance
Artificial Grass	4% straight line
Computer Equipment	33 1/3% over 3 years

##### 1.5 Unrestricted and Restricted Funds

Unrestricted funds are those funds available for the general running of the charity and the use of those funds is limited only by the objects of the charity.

Restricted funds are those funds which have been donated for a purpose specified by the donor. The use of Restricted funds is not at the discretion of the members.

#### 2 Fixed Assets

	Modular Building	Equipment	Artificial Grass	Computer Equipment	Outside Playground	Total
	£	£	£	£		£
<b>COST</b>						
Cost	188454.64	29668.25	4860.00	2190.42	10389.39	235562.70
Additions during the year	0.00	673.07	0.00	0.00	0.00	673.07
Balance as at 31 March 2021	<u>188454.64</u>	<u>30341.32</u>	<u>4860.00</u>	<u>2190.42</u>	<u>10389.39</u>	<u>236235.77</u>
<b>DEPRECIATION</b>						
Accumulated	0.00	19678.25	1261.00	2189.42	2773.39	25902.06
Charge for the year	0.00	1557.07	194.00	0.00	1142.00	2893.07
Balance as at 31 March 2021	<u>0.00</u>	<u>21235.32</u>	<u>1455.00</u>	<u>2189.42</u>	<u>3915.39</u>	<u>28795.13</u>
<b>NET BOOK VALUES</b>						
as at 31 March 2021	<u>188454.64</u>	<u>9106.00</u>	<u>3405.00</u>	<u>1.00</u>	<u>6474.00</u>	<u>207440.64</u>
as at 31 March 2020	<u>188454.64</u>	<u>9990.00</u>	<u>3599.00</u>	<u>1.00</u>	<u>7616.00</u>	<u>209660.64</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**3 Net Assets Held by Funds**

	Unrestricted Funds £	Restricted Funds £	2021 Total £
Fixed Assets	207440.64	0.00	207440.64
Other Current Assets	50616.49	0.00	50616.49
Current Liabilities	(2170.42)	0.00	(2170.42)
	<u>255886.71</u>	<u>0.00</u>	<u>255886.71</u>

**4a Unrestricted Funds**

	Balance as at 01.04.20	Income	Expend- iture	Transfers	Balance as at 31.03.21
General Reserve	279269.67	133199.54	(156582.50)	0.00	255886.71
	<u>279269.67</u>	<u>133199.54</u>	<u>(156582.50)</u>	<u>0.00</u>	<u>255886.71</u>

**4b Restricted Funds**

	Balance as at 01.04.20	Income	Expend- iture	Transfers	Balance as at 31.03.21
Donations	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**WILSTEAD PRE-SCHOOL PLAYGROUP**

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**GENERAL INFORMATION**

President	Jane Wooding
Chairperson	Rachel Izzard
Vice Chairperson	Rob Green
Treasurer	Nicola Herring
Committee	Sarah DiGennaro Katherine Picton Leanne Watkin Clarissa Shaw Gemma O'Sullivan Sarah Robson
Charity Number	1027263
Registered Office	C/O Wilstead Lower School Cotton End Road Wilstead Bedford MK45 3BX
Independent Examiner	Longstaff, Gentle & Co Chartered Certified Accountants 61 Harpur Street Bedford MK40 2SR
Bankers	Natwest

REPORT OF LONGSTAFF, GENTLE & CO  
TO THE TRUSTEES  
OF WILSTEAD PRE-SCHOOL PLAYGROUP  
(REGISTERED CHARITY NUMBER: 1027263)

I report on the accounts of Wilstead Pre-School Playgroup for the year ended 31 March 2021, which are set out on pages 3 to 6 as follows.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- 1 examine the accounts under section 145 of the 2011 Act;
- 2 to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- 3 to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

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

**Independent examiner's statement**

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

LONGSTAFF, GENTLE & CO  
61, Harpur Street  
Bedford  
MK40 2SR

MR S.P. SIMPSON

15 July 2021

Chartered Certified Accountants

**WILSTEAD PRE-SCHOOL PLAYGROUP**  
**BALANCE SHEET AS AT 31 MARCH 2021**  
**(REGISTERED CHARITY NUMBER: 1027263)**

2020		Notes	2021
£	£		£
<b><u>FIXED ASSETS</u></b>			
209660.64	Tangible Assets	2	207440.64
<b><u>CURRENT ASSETS</u></b>			
	496.20	Debtors	1947.20
	645.96	Prepayments	936.08
	16571.79	Cash at Bank - Current Account	21134.37
	53459.04	Business Reserve Accounts	<u>26483.40</u>
	<u>336.22</u>	Cash in Hand	<u>115.44</u>
	71509.21		50616.49
<b><u>LESS: CURRENT LIABILITIES</u></b>			
69609.03	<u>1900.18</u>	Creditors	<u>2170.42</u>
			48446.07
<u>279269.67</u>	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		<u>255886.71</u>
<b><u>FINANCED BY:</u></b>			
279269.67	<b><u>UNRESTRICTED FUNDS</u></b>	1.5, 4a	255886.71
0.00	<b><u>RESTRICTED FUNDS</u></b>	1.5, 4b	0.00
<u>279269.67</u>			<u>255886.71</u>

Approved by the Trustees of Wilstead Pre-School Playgroup on 15 July 2021

Rachel Izzard  
Chairperson

Nicola Herring  
Treasurer

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

**(REGISTERED CHARITY NUMBER: 1027263)**

<b><u>INCOMING RESOURCES</u></b>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2020</u>
<u>Voluntary Income</u>	Donations	94.55	0.00	94.55	1235.00
<u>Activities Income</u>	Fees Received	109659.84	0.00	109659.84	
	Uniforms and Bags	0.00	0.00	0.00	
		<u>109659.84</u>	<u>0.00</u>	<u>109659.84</u>	<u>176853.05</u>
<u>Fundraising</u>	Lambing Day	0.00	0.00	0.00	
	Christmas Raffle	382.00	0.00	382.00	
	Easter Sponsorship	34.00	0.00	34.00	
	Bag 2 School	0.00	0.00	0.00	
		<u>416.00</u>	<u>0.00</u>	<u>416.00</u>	<u>4005.19</u>
<u>Government Grants</u>	JRS Received	23004.79	0.00	23004.79	0.00
<u>Investment Income</u>	Interest Received	24.36	0.00	24.36	72.42
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>133199.54</u>	<u>0.00</u>	<u>133199.54</u>	<u>182165.66</u>
 <b><u>RESOURCES EXPENDED</u></b>					
<u>Activities Expenditure</u>	Wages and N.I.C.	131697.16	0.00	131697.16	
	Employer's Pension	1527.65	0.00	1527.65	
	Playgroup Consumables, etc	1255.06	0.00	1255.06	
	Snacks and Refreshments	588.55	0.00	588.55	
	Parties and Outings	424.17	0.00	424.17	
		<u>135492.59</u>	<u>0.00</u>	<u>135492.59</u>	<u>143888.51</u>
<u>Fundraising</u>	Lambing Day	0.00	0.00	0.00	
	Christmas Raffle	5.00	0.00	5.00	
	Easter Sponsorship	21.99	0.00	21.99	
		<u>26.99</u>	<u>0.00</u>	<u>26.99</u>	<u>1399.79</u>
<u>Governance Costs</u>	Printing, Postage & Stationery	691.94	0.00	691.94	
	PLA Insurance	3955.89	0.00	3955.89	
	Offsted Registration Fees	50.00	0.00	50.00	
	Training and Course Fees	895.00	0.00	895.00	
	Repairs and Renewals	2150.99	0.00	2150.99	
	Rental of I-Pads	1089.90	0.00	1089.90	
	Light and Heat	1698.23	0.00	1698.23	
	Kitchen, Cleaning and PPE	2222.04	0.00	2222.04	
	Sundry Expenses (Incl. Garden & Pet)	1394.22	0.00	1394.22	
	Telephone	2469.85	0.00	2469.85	
	Advertising and Website Costs	121.39	0.00	121.39	
	Accountancy Charges	660.00	0.00	660.00	
	Payroll Costs	770.40	0.00	770.40	
	Depreciation	2893.07	0.00	2893.07	
		<u>21062.92</u>	<u>0.00</u>	<u>21062.92</u>	<u>23824.54</u>
<b><u>TOTAL RESOURCES EXPENDED</u></b>		<u>156582.50</u>	<u>0.00</u>	<u>156582.50</u>	<u>169112.84</u>
<b><u>NET INCOMING/OUTGOING RESOURCES</u></b>		(23382.96)	0.00	(23382.96)	13052.82
<b><u>TRANSFER BETWEEN FUNDS</u></b>		0.00	0.00	0.00	0.00
<b><u>NET INCOMING/OUTGOING RESOURCES AFTER TRANSFERS</u></b>		(23382.96)	0.00	(23382.96)	13052.82
<b><u>TOTAL FUNDS BROUGHT FORWARD</u></b>		279269.67	0.00	279269.67	266216.85
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<u>255886.71</u>	<u>0.00</u>	<u>255886.71</u>	<u>279269.67</u>

## WILSTEAD PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### **1 ACCOUNTING POLICIES**

##### **1.1 Accounting Convention**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice, "Accounting and Reporting by Charities (revised 2005) and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

##### **1.2 Donations, Grants and Legacies**

These comprise amounts receivable during the year.

##### **1.3 Incoming Resources and Resources Expended**

Incoming resources and resources expended are accounted for on an accruals basis.

##### **1.4 Allocation Of Costs**

All costs are charged directly to an activity wherever appropriate.

##### **1.5 Fixed Assets**

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

Modular Building	Not provided
Equipment	15% reducing balance
Outside Playground	15% reducing balance
Artificial Grass	4% straight line
Computer Equipment	33 1/3% over 3 years

##### **1.5 Unrestricted and Restricted Funds**

Unrestricted funds are those funds available for the general running of the charity and the use of those funds is limited only by the objects of the charity.

Restricted funds are those funds which have been donated for a purpose specified by the donor. The use of Restricted funds is not at the discretion of the members.

#### **2 Fixed Assets**

	Modular Building	Equipment	Artificial Grass	Computer Equipment	Outside Playground	Total
	£	£	£	£		£
<b>COST</b>						
Cost	188454.64	29668.25	4860.00	2190.42	10389.39	235562.70
Additions during the year	0.00	673.07	0.00	0.00	0.00	673.07
Balance as at 31 March 2021	<u>188454.64</u>	<u>30341.32</u>	<u>4860.00</u>	<u>2190.42</u>	<u>10389.39</u>	<u>236235.77</u>
<b>DEPRECIATION</b>						
Accumulated	0.00	19678.25	1261.00	2189.42	2773.39	25902.06
Charge for the year	0.00	1557.07	194.00	0.00	1142.00	2893.07
Balance as at 31 March 2021	<u>0.00</u>	<u>21235.32</u>	<u>1455.00</u>	<u>2189.42</u>	<u>3915.39</u>	<u>28795.13</u>
<b>NET BOOK VALUES</b>						
as at 31 March 2021	<u>188454.64</u>	<u>9106.00</u>	<u>3405.00</u>	<u>1.00</u>	<u>6474.00</u>	<u>207440.64</u>
as at 31 March 2020	<u>188454.64</u>	<u>9990.00</u>	<u>3599.00</u>	<u>1.00</u>	<u>7616.00</u>	<u>209660.64</u>

**WILSTEAD PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**3 Net Assets Held by Funds**

	Unrestricted Funds £	Restricted Funds £	2021 Total £
Fixed Assets	207440.64	0.00	207440.64
Other Current Assets	50616.49	0.00	50616.49
Current Liabilities	(2170.42)	0.00	(2170.42)
	<u>255886.71</u>	<u>0.00</u>	<u>255886.71</u>

**4a Unrestricted Funds**

	Balance as at 01.04.20	Income	Expend- iture	Transfers	Balance as at 31.03.21
General Reserve	279269.67	133199.54	(156582.50)	0.00	255886.71
	<u>279269.67</u>	<u>133199.54</u>	<u>(156582.50)</u>	<u>0.00</u>	<u>255886.71</u>

**4b Restricted Funds**

	Balance as at 01.04.20	Income	Expend- iture	Transfers	Balance as at 31.03.21
Donations	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>