

# ELGIN ESTATE PLAYGROUP

England & Wales · Charity number 1028565

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-11-15

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

## Contact

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**Address** Elgin Nursery  
Selbourne House  
36A Elgin Avenue  
London  
W9 3AZ

**Phone** 02072865500

**Email** [elgin@wplauk.org](mailto:elgin@wplauk.org)

## Activities

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

**Activities:** Elgin Pre School provides care and education for children aged 2-5 years old.

## Classification

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

## Geography

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- City Of Westminster

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£161,995	£160,311	-	-
2024-03-31	£151,979	£136,540	-	-
2023-03-31	£134,498	£142,564	-	-
2022-03-31	£166,125	£137,605	-	-
2021-03-31	£104,148	£113,835	-	-

## Trustees

Name	Role	Appointed
Aimee Rose Bryant		2024-09-09
Daniel Anthony George Grant		2024-09-09
Joan Mary Lee		2024-09-01
jacqueline barber		2019-01-01

**ELGIN ESTATE PLAYGROUP**

England & Wales - Charity number 1028565

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# Accounts

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Elgin Estate Preschool			Charity No (if any)	1028565	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	<b>4/1/2024</b>	<b>To</b>	Period end date	<b>3/31/2025</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted income funds			Endowment funds	Total this year	Total last year
			Unrestricted funds	income funds				
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
<b>Incoming resources (Note 3)</b>								
<b>Incoming resources from generated funds</b>			-	-	-	-	-	
Voluntary income		S01	1,290		-	1,290	2,105	
Activities for generating funds		S02	-	-	-	-	164	
Investment income		S03	-	-	-	-	15	
<b>Incoming resources from charitable activities</b>		S04	160,705	-	-	160,705	149,695	
<b>Other incoming resources</b>		S05		-	-	-	-	
<b>Total incoming resources</b>			161,995	-	-	161,995	151,979	
<b>Resources expended (Notes 4-8)</b>								
<b>Costs of Generating Funds</b>			-	-	-	-	-	
Costs of generating voluntary income		S07	-	-	-	-	-	
Fundraising trading costs		S08	-	-	-	-	-	
Investment management costs		S09	-	-	-	-	-	
<b>Charitable activities</b>	See note 4 sec C	S10	160,311		-	160,311	136,540	
<b>Governance costs</b>		S11	-	-	-	-	-	
<b>Other resources expended</b>		S12	-	-	-	-	-	
<b>Total resources expended</b>			160,311	-	-	160,311	136,540	
<b>Net incoming/(outgoing) resources before transfers</b>			1,684	-	-	1,684	15,439	
<b>Gross transfers between funds</b>			-	-	-	-	-	
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			1,684	-	-	1,684	15,439	
<b>Other recognised gains/(losses)</b>								
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-	
Gains and losses on investment assets		S18	-	-	-	-	-	
<b>Net movement in funds</b>			1,684	-	-	1,684	15,439	
<b>Total funds brought forward</b>			241,430	-	-	241,430	225,991	
<b>Total funds carried forward</b>			243,114	-	-	243,114	241,430	

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04
<b>Fixed assets</b>					
Tangible assets (Note 9)	B01	1,312	-	-	1,312
	B02	-	-	-	-
Investments (Note 10)	B03	-	-	-	-
<b>Total fixed assets</b>	B04	1,312	-	-	1,312
<b>Current assets</b>					
Stock and work in progress	B05	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-
(Short term) investments	B07	-	-	-	-
Cash at bank and in hand	B08	244,097	-	-	244,097
<b>Total current assets</b>	B09	244,097	-	-	244,097
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	2,295	-	-	2,295
<b>Net current assets/(liabilities)</b>	B11	241,802	-	-	241,802
<b>Total assets less current liabilities</b>	B12	243,114	-	-	243,114
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-
<b>Net assets</b>	B15	243,114	-	-	243,114
<b>Funds of the Charity</b>					
Unrestricted funds	B16	243,114			243,114
	B17	-			-
Restricted income funds (Note 13)	B18		-		-
Endowment funds (Note 13)	B19			-	-
<b>Total funds</b>	B20	243,114	-	-	243,114

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
	Lynn Bedwell
	Nicolas Bedwell



**Total last year  
£**

F05

1,089
-
-
<b>1,089</b>

-
-
-
244,667
<b>244,667</b>

4,326
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<b>240,341</b>
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<b>241,430</b>
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-
-

<b>241,430</b>
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241,430
-
-
-

<b>241,430</b>
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Date of approval
6/9/2025
<b>6/9/2025</b>

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	Grant	-	-
	Fundraising		
	Donations	1,290	2,105
		-	-
	<b>Total</b>	1,290	2,105
<b>Activities for generating funds</b>	Milk Refund		164
		-	-
		-	-
		-	-
	<b>Total</b>	-	164
<b>Investment income</b>	Fundraising		15
		-	-
		-	-
		-	-
	<b>Total</b>	-	15
<b>Incoming resources from charitable activities</b>	Preschool Fees	22,364	20,639
	NEF	138,341	129,056
		-	-
		-	-
	<b>Total</b>	160,705	149,695

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Nursery Consumables and Snacks	5,655	2,139
	Nursery Workers Salaries	110,260	112,389
	Trips	2,218	270
	Rent	7,750	7,750
	Computer Costs	779	779
	Printing, Office Stationery and Postage	407	315
	Accountancy Fees	1,051	1,068
	Subscriptions	240	326
	Depreciation	437	363
	Training Costs	35	95
	Telephone	1,695	1,577
	InKind	850	1,369
	Refreshments	3,075	3,306
	Lunch Voucher Scheme	7,400	3,341
	Bank Charges	181	212
	Travel Expenses	50	140
	Insurance	679	648
	Rates	15,963	
	Legal and Professional	1,195	
	Repairs and Renewals	90	234
	Cleaning	301	219
	<b>Total</b>	160,311	136,540
<b>Governance costs</b>		-	-
		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid		

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts		
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	403	403

## Note 7

## Paid employees

Please complete this note if the charity has any employees.

## 7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	110,260	105,335
Employer's National Insurance costs		1,971
Pension costs	-	-
<b>Total staff costs</b>	<b>110,260</b>	<b>107,306</b>

## 7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	6
	Governance	-
	Other	-
	<b>Total</b>	<b>6</b>

## 7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	4,826	165	-	4,991
Additions	-	-	660		-	660
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	5,486	165	-	5,651

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			RB 25%		

Balance brought forward	-	-	3,830	72	-	3,902
Depreciation charge for year	-	-	414	23	-	437
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	4,244	95	-	4,339

**9.3 Net book value**

Brought forward	-	-	996	93	-	1,089
Carried forward	-	-	1,242	70	-	1,312

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	10.2 Market value at year end  £	10.3 Income from investments for the year  £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors			-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts		-	-	-
Trade creditors	-		-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	1,892	3,923	-	-
Accruals and deferred income	403	403	-	-
<b>Total</b>	2,295	4,326	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15 Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

No additional disclosures

**ELGIN ESTATE PLAYGROUP**

England & Wales - Charity number 1028565

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# Accounts

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## **Elgin Pre-School**

### **AGM**

**September 2024**

We have met all payments due and have a balance of £241,430.00 carrying forward £15,439.99 for 2023/2024.

As you will be aware, we are a non-profit making organisation and all funds have been allocated to remain sustainable. The Early years Alliance have published that although government have increased the funding rates and that any increase is a bonus no matter how small, (NEF) for 2025/2026 this low increase will not cover how we stay sustainable in light of the increased national insurance contributions to be introduced or how this will affect workforce wage increases.

Westminster have advised that they will continue with the free school meal scheme, this will be distributed to our families. The nursery education grants for 2, 3 and 4 year olds continue. There are 30 hours available for qualifying families. apply on-line [www.childcarechoices.gov.uk](http://www.childcarechoices.gov.uk).

We have secured the mandatory business rate relief from Westminster of 80% and a further %5 discretionary relief.

We have not been offered any extra grants from Westminster this year.

### **Changes**

We do not have any significant changes to report.

### **Fundraising and donations**

We are located in an area of high deprivation as identified by Westminster CC. It is becoming increasingly difficult to secure funds in this area. For 2023/2024 we have received “,105.00 in donations.

We would like to remind all parents that we are always on the look out for fundraising ideas.

AOB – none.

Accounts attached.

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

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\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.



Elgin Estate Preschool			Charity No (if any)	1028565	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/04/2023	To	Period end date	31/03/2024	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	2,105	-	-	2,105	4,010
Activities for generating funds		S02	164	-	-	164	168
Investment income		S03	15	-	-	15	298
<b>Incoming resources from charitable activities</b>		S04	149,695	-	-	149,695	130,022
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	151,979	-	-	151,979	134,498
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>	See note 4 sec C	S10	136,540	-	-	136,540	142,564
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	136,540	-	-	136,540	142,564
<b>Net incoming/(outgoing) resources before transfers</b>		S14	15,439	-	-	15,439	( 8,066)
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	15,439	-	-	15,439	( 8,066)
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	15,439	-	-	15,439	( 8,066)
<b>Total funds brought forward</b>		S20	225,991	-	-	225,991	234,057
<b>Total funds carried forward</b>		S21	241,430	-	-	241,430	225,991

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>					
Tangible assets (Note 9)	B01	1,089	-	1,089	1,452
	B02	-	-	-	-
Investments (Note 10)	B03	-	-	-	-
<b>Total fixed assets</b>	B04	1,089	-	1,089	1,452
<b>Current assets</b>					
Stock and work in progress	B05	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-
(Short term) investments	B07	-	-	-	-
Cash at bank and in hand	B08	244,667	-	244,667	225,159
<b>Total current assets</b>	B09	244,667	-	244,667	225,159
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	4,326	-	4,326	620
<b>Net current assets/(liabilities)</b>	B11	240,341	-	240,341	224,539
<b>Total assets less current liabilities</b>	B12	241,430	-	241,430	225,991
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-
<b>Net assets</b>	B15	241,430	-	241,430	225,991
<b>Funds of the Charity</b>				-	
Unrestricted funds	B16	241,430		241,430	225,991
	B17	-		-	-
Restricted income funds (Note 13)	B18		-	-	-
Endowment funds (Note 13)	B19			-	-
<b>Total funds</b>	B20	241,430	-	241,430	225,991

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Lynn Bedwell	11/06/2024
	Nicolas Bedwell	11/06/2024

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Grant	-	-
	Fundraising		
	Donations	2,105	4,010
		-	-
	<b>Total</b>	2,105	4,010
Activities for generating funds	Milk Refund	164	168
		-	-
		-	-
		-	-
	<b>Total</b>	164	168
Investment income	Fundraising	15	298
		-	-
		-	-
		-	-
	<b>Total</b>	15	298
Incoming resources from charitable activities	Preschool Fees	20,639	20,500
	NEF	129,056	109,522
		-	-
		-	-
	<b>Total</b>	149,695	130,022

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
	<b>Total</b>	-	-
Fundraising trading costs		-	-
	<b>Total</b>	-	-
Investment management costs		-	-
	<b>Total</b>	-	-
Charitable activities	Nursery Consumables and Snacks	7,222	3,454
	Nursery Workers Salaries	107,306	118,065
	Trips	270	1,405
	Rent	7,750	7,750
	Computer Costs	779	760
	Printing, Office Stationery and Postage	315	47
	Accountancy Fees	1,068	1,062
	Subscriptions	326	190
	Depreciation	363	484
	Training Costs	95	75
	Telephone	1,577	1,264
	InKind	1,369	1,135
	Refreshments	3,306	3,237
	Lunch Voucher Scheme	3,341	
	Bank Charges	212	171
	Travel Expenses	140	2,468
	Insurance	648	630
	Legal and Professional		60
Repairs and Renewals	234	94	
Cleaning	219	213	
	<b>Total</b>	136,540	142,564
Governance costs		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

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

This year £	Last year £
403	403

**Section C****Notes to the accounts****(cont)****Note 7****Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	105,335	110,377
Employer's National Insurance costs	1,971	7,688
Pension costs	-	-
<b>Total staff costs</b>	<b>107,306</b>	<b>118,065</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
<b>Total</b>	<b>6</b>	<b>6</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	4,826	165	-	4,991
Additions	-	-			-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	4,826	165	-	4,991

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			RB 25%		

Balance brought forward	-	-	3,498	41	-	3,539
Depreciation charge for year	-	-	332	31	-	363
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	3,830	72	-	3,902

**9.3 Net book value**

Brought forward	-	-	1,328	124	-	1,452
Carried forward	-	-	996	93	-	1,089

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2** A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

**10.3** A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	3,923	217	-	-
Accruals and deferred income	403	403	-	-
<b>Total</b>	4,326	620	-	-

## 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 14** **Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.


No additional disclosures

## **Independent Examiner's report to the Trustees of Elgin Preschool**

I report on the accounts of Elgin Preschool for the year ended 31st March 2024. Respective responsibilities of Trustees and Examiners 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 and that an independent examination is needed. It is my responsibility to: - examine the accounts (under section 145 of the Charities Act 2011); - to follow the procedures laid down in the General Directions of the Charity Commission (under section given by the Charity Commissioners under section 145 (5) (b) of the Act and - to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanation 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, I do not express an audit opinion on the view given by the accounts. Independent examiners' statement In connection with my examination, no matter has come to my attention: which gives me reasonable cause to believe that, in any material respect, the requirements: (a)not to comply with the accounting requirements of the Statement of Recommend Practice: Accounting and Reporting by Charities have been met; or b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to bereached.



**Miss Sally J Wainwright ACMA**  
**Chartered Management Accountant**  
**Independent Examiner**  
**17<sup>th</sup> September 2024**

**ELGIN ESTATE PLAYGROUP**

England & Wales - Charity number 1028565

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# Accounts

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Elgin Pre-School AGM 28<sup>th</sup> September 2023.

2023 treasurers report;- Nick Bedwell.

We have met all payments due, leaving a total current assets of £225,159. The total funds carried forward are (8066) Again, we have not managed this year to produce a positive to the total funds carried forward. This, once again is due to the lack of uptake of Children in this financial year.

As you will be aware we are a non-profit making organisation with a charitable status and all funds have been allocated to areas such as updating resources, contingency plans and wages.

The nursery education grants for 2 year olds and 3/4 year olds accessing 15 and 30 hours still continue. To access 2 year old funds, families will no longer have to be in receipt of certain benefits from April 2024. 30 hour funding is still only available to working parents within an earnings bracket. The application to register and receive payments for new Children mid term has had a positive impact on our finances and we expect this to continue, as previously claims were only accepted termly.

Fundraising /Donations:- £4.010. has been raised this year.

We would like to remind all parents that we are always on the look-out for fundraising ideas, contacts within businesses for raffle donations etc.

The attached accounts for the year ending 31/03/2024 have been examined and signed off by myself, Mr Nicholas Bedwell and our independent examiner Sally Wainwright.

Thank you.



Elgin Estate Preschool			Charity No (if any)	1028565	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	01/04/2022	To	Period end date	31/03/2023	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	4,010	-	-	4,010	4,277
Activities for generating funds		S02	168	-	-	168	114
Investment income		S03	298	-	-	298	133
<b>Incoming resources from charitable activities</b>		S04	130,022	-	-	130,022	161,601
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	134,498	-	-	134,498	166,125
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>	See note 4 sec C	S10	142,564	-	-	142,564	137,605
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	142,564	-	-	142,564	137,605
<b>Net incoming/(outgoing) resources before transfers</b>		S14	(8,066)	-	-	(8,066)	28,520
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	(8,066)	-	-	(8,066)	28,520
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	(8,066)	-	-	(8,066)	28,520
<b>Total funds brought forward</b>		S20	234,057	-	-	234,057	205,537
<b>Total funds carried forward</b>		S21	225,991	-	-	225,991	234,057

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	1,452	-	-	1,452	1,590
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	1,452	-	-	1,452	1,590
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	225,159	-	-	225,159	234,153
<b>Total current assets</b>	B09	225,159	-	-	225,159	234,153
<b>Creditors: amounts falling due within one year (Note 12)</b>	B10	620	-	-	620	1,686
<b>Net current assets/(liabilities)</b>	B11	224,539	-	-	224,539	232,467
<b>Total assets less current liabilities</b>	B12	225,991	-	-	225,991	234,057
<b>Creditors: amounts falling due after one year (Note 12)</b>	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	225,991	-	-	225,991	234,057
<b>Funds of the Charity</b>						
<b>Unrestricted funds</b>	B16	225,991			225,991	234,057
	B17	-			-	-
<b>Restricted income funds (Note 13)</b>	B18		-		-	-
<b>Endowment funds (Note 13)</b>	B19			-	-	-
<b>Total funds</b>	B20	225,991	-	-	225,991	234,057

Signed by one or two trustees on behalf of all the trustees

	Signature	Print Name	Date of approval
		Lynn Bedwell	13/06/2023
		Nicolas Bedwell	13/06/2023

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

**Give details in this box if a different standard has been followed.**

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

**Give details in this box of any material changes that have been made.**

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

**Give details in this box of any material changes that have been made.**

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

--

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Grant	-	-
	Fundraising		
	Donations	4,010	4,277
		-	-
	<b>Total</b>	4,010	4,277
Activities for generating funds	Milk Refund	168	114
		-	-
		-	-
		-	-
	<b>Total</b>	168	114
Investment income	Fundraising	298	133
		-	-
		-	-
		-	-
	<b>Total</b>	298	133
Incoming resources from charitable activities	Preschool Fees	20,500	17,516
	NEF	109,522	144,085
		-	-
		-	-
	<b>Total</b>	130,022	161,601

## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
	<b>Total</b>	-	-
Fundraising trading costs		-	-
	<b>Total</b>	-	-
Investment management costs		-	-
	<b>Total</b>	-	-
Charitable activities	Nursery Consumables and Snacks	3,454	2,666
	Nursery Workers Salaries	118,065	117,116
	Trips	1,405	690
	Rent	7,750	4,457
	Computer Costs	760	810
	Printing, Office Stationery and Postage	47	159
	Accountancy Fees	1,062	1,077
	Subscriptions	190	232
	Depreciation	484	530
	Training Costs	75	835
	Telephone	1,264	1,283
	InKind	1,135	1,315
	Refreshments	3,237	2,722
	Licenses		105
	Bank Charges	171	
	Travel Expenses	2,468	2,496
	Insurance	630	617
	Legal and Professional	60	35
	Repairs and Renewals	94	460
Cleaning	213		
	<b>Total</b>	142,564	137,605
Governance costs		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year

**6.2 Fees for examination or audit of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

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

This year £	Last year £
403	403

**Section C****Notes to the accounts****(cont)****Note 7 Paid employees***Please complete this note if the charity has any employees.***7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	110,377	113,805
Employer's National Insurance costs	7,688	3,311
Pension costs	-	-
<b>Total staff costs</b>	<b>118,065</b>	<b>117,116</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
<b>Total</b>	<b>6</b>	<b>6</b>

**7.3 Defined contribution pension scheme***Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	4,645	-	-	4,645
Additions	-	-	181	165	-	346
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	4,826	165	-	4,991

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			RB 25%		

Balance brought forward	-	-	3,055	-	-	3,055
Depreciation charge for year	-	-	443	41	-	484
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	3,498	41	-	3,539

**9.3 Net book value**

Brought forward	-	-	1,590	-	-	1,590
Carried forward	-	-	1,328	124	-	1,452

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2** A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

**10.3** A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors			-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	217	1,283	-	-
Accruals and deferred income	403	403	-	-
<b>Total</b>	620	1,686	-	-

## 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 14** **Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

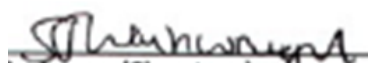
No additional disclosures

## **Independent Examiner's report to the Trustees of Elgin Preschool**

I report on the accounts of Elgin Preschool for the year ended 31st March 2022. Respective responsibilities of Trustees and Examiners 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 and that an independent examination is needed. It is my responsibility to: - examine the accounts (under section 145 of the Charities Act 2011); - to follow the procedures laid down in the General Directions of the Charity Commission (under section given by the Charity Commissioners under section 145 (5) (b) of the Act and - to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanation 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, I do not express an audit opinion on the view given by the accounts. Independent examiners' statement In connection with my examination, no matter has come to my attention: which gives me reasonable cause to believe that, in any material respect, the requirements: (a) not to comply with the accounting requirements of the Statement of Recommend Practice: Accounting and Reporting by Charities have been met; or b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to bereached.



**Miss Sally J Wainwright ACMA**  
**Chartered Management Accountant**  
**Independent Examiner**  
**26<sup>th</sup> September 2022**

**ELGIN ESTATE PLAYGROUP**

England & Wales - Charity number 1028565

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# Accounts

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Elgin Pre-School AGM 04<sup>th</sup> October 2022.

2022 treasurers report;- Nick Bedwell.

We have met all payments due, leaving a total current assets of £234,057. The total funds carried forward are £28,520. We have managed to produce a positive to the total funds carried forward by increasing the number of registered Children.

As you will be aware we are a non-profit making organisation with a charitable status and all funds have been allocated to areas such as updating resources, contingency plans and wages.

The nursery education grants for 2 year olds and 3/4 year olds accessing 15 and 30 hours still continue. To access 2 year old funds, families will still have to be in receipt of certain benefits and 30 hour funding is available to working parents within an earnings bracket. The application to register and receive payments for new Children mid term has had a positive impact on our finances and we expect this to continue, as previously claims were only accepted termly.

Fundraising /Donations:- £4.391. has been raised this year.

We would like to remind all parents that we are always on the look-out for fundraising ideas, contacts within businesses for raffle donations etc.

The attached accounts for the year ending 31/03/2022 have been examined and signed off by myself, Mr Nicholas Bedwell and our independent examiner Sally Wainwright.

Thank you.



Elgin Estate Preschool			Charity No (if any)	1028565	<b>CC17a</b>
Annual accounts for the period					
Period start date	01/04/2021	To	Period end date	31/03/2022	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		S01	4,277	-	-	4,277	1,477
Activities for generating funds		S02	114	-	-	114	20
Investment income		S03	133	-	-	133	-
<b>Incoming resources from charitable activities</b>		S04	161,601	-	-	161,601	102,651
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	166,125	-	-	166,125	104,148
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>	See note 4 sec C	S10	137,605	-	-	137,605	113,835
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	137,605	-	-	137,605	(9,687)
<b>Net incoming/(outgoing) resources before transfers</b>		S14	28,520	-	-	28,520	(9,687)
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	28,520	-	-	28,520	(9,687)
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	28,520	-	-	28,520	(9,687)
<b>Total funds brought forward</b>		S20	205,537	-	-	205,537	215,224
<b>Total funds carried forward</b>		S21	234,057	-	-	234,057	205,537

## Section B

## Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	1,590	-	-	1,590	2,120
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	1,590	-	-	1,590	2,120
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	2,483
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	234,153	-	-	234,153	202,585
<b>Total current assets</b>	B09	234,153	-	-	234,153	205,068
Creditors: amounts falling due within one year (Note 12)	B10	1,686	-	-	1,686	1,651
<b>Net current assets/(liabilities)</b>	B11	232,467	-	-	232,467	203,417
<b>Total assets less current liabilities</b>	B12	234,057	-	-	234,057	205,537
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<b>Net assets</b>	B15	234,057	-	-	234,057	205,537
<b>Funds of the Charity</b>						
Unrestricted funds	B16	234,057			234,057	205,537
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	234,057	-	-	234,057	205,537

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Lynn Bedwell	14/07/2022
	Nicolas Bedwell	14/07/2022

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

--

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
Voluntary income	Grant	-	-
	Fundraising		
	Donations	4,277	1,477
		-	-
	<b>Total</b>	4,277	1,477
Activities for generating funds	Milk Refund	114	20
		-	-
		-	-
		-	-
	<b>Total</b>	114	20
Investment income	Fundraising	133	
		-	-
		-	-
		-	-
	<b>Total</b>	133	-
Incoming resources from charitable activities	Preschool Fees	17,516	102,651
	Funding from Council	144,085	
		-	-
		-	-
	<b>Total</b>	161,601	102,651

## Section C

## Notes to the accounts

(cont)

## Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
	<b>Total</b>	-	-
Fundraising trading costs		-	-
	<b>Total</b>	-	-
Investment management costs		-	-
	<b>Total</b>	-	-
Charitable activities	Nursery Consumables and Snacks	2,666	3,779
	Nursery Workers Salaries	117,116	98,730
	Trips	690	
	Rent	4,457	4,847
	Computer Costs	810	750
	Printing, Office Stationery and Postage	159	97
	Accountancy Fees	1,077	1,238
	Subscriptions	232	244
	Depreciation	530	707
	Training Costs	835	
	Telephone	1,283	1,190
	InKind	1,315	
	Refreshments	2,722	
	Licenses	105	102
	Travel Expenses	2,496	1,629
	Insurance	617	
	Legal and Professional	35	35
	Repairs and Renewals	460	456
Miscellaneous Expenses		31	
	<b>Total</b>	137,605	113,835
Governance costs		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year

**6.2 Fees for examination or audit of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

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

This year £	Last year £
403	390

**Section C**

**Notes to the accounts**

**(cont)**

**Note 7 Paid employees**

*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	113,805	96,253
Employer's National Insurance costs	3,311	2,477
Pension costs	-	-
<b>Total staff costs</b>	<b>117,116</b>	<b>98,730</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	6	6
Governance	-	-
Other	-	-
<b>Total</b>	<b>6</b>	<b>6</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	4,645	-	-	4,645
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	4,645	-	-	4,645

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			RB 25%		

Balance brought forward	-	-	2,525	-	-	2,525
Depreciation charge for year	-	-	530	-	-	530
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	3,055	-	-	3,055

**9.3 Net book value**

Brought forward	-	-	2,120	-	-	2,120
Carried forward	-	-	1,590	-	-	1,590

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2** A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

**10.3** A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	2,483	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	2,483	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	1,283	1,261	-	-
Accruals and deferred income	403	390	-	-
<b>Total</b>	1,686	1,651	-	-

## 12.2 Security over assets

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

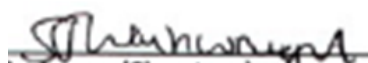
No additional disclosures

## **Independent Examiner's report to the Trustees of Elgin Preschool**

I report on the accounts of Elgin Preschool for the year ended 31st March 2022. Respective responsibilities of Trustees and Examiners 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 and that an independent examination is needed. It is my responsibility to: - examine the accounts (under section 145 of the Charities Act 2011); - to follow the procedures laid down in the General Directions of the Charity Commission (under section given by the Charity Commissioners under section 145 (5) (b) of the Act and - to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanation 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, I do not express an audit opinion on the view given by the accounts. Independent examiners' statement In connection with my examination, no matter has come to my attention: which gives me reasonable cause to believe that, in any material respect, the requirements: (a) not to comply with the accounting requirements of the Statement of Recommend Practice: Accounting and Reporting by Charities have been met; or b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to bereached.



**Miss Sally J Wainwright ACMA**  
**Chartered Management Accountant**  
**Independent Examiner**  
**26<sup>th</sup> September 2022**

**ELGIN ESTATE PLAYGROUP**

England & Wales - Charity number 1028565

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# Accounts

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Elgin Pre-School AGM 30<sup>th</sup> September 2021.

Again this year, due to Covid-19 we are holding a virtual AGM. If anyone has any questions we will address these at the end of the report.

2021 treasurers report;- Nick Bedwell.

We have had another Covid-19 year and have met all payments due, leaving a total current assets of £205,537. The total funds carried forward are -£9,687. This deficit is due to the restricted numbers of new Children being enrolled. As soon as we are able to we will extend our register of new Children.

As you will be aware we are a non-profit making organisation with a charitable status and all funds have been allocated to areas such as updating resources, contingency plans and wages.

The nursery education grants for 2 year olds and 3/4 year olds accessing 15 and 30 hours still continue. To access 2 year old funds, families will still have to be in receipt of certain benefits and 30 hour funding is available to working parents within an earnings bracket. The application to register and receive payments for new Children has changed and we are now able to register new Children on a monthly basis. This should help us to grow in numbers and have a positive financial impact as previously claims were only accepted termly.

Fundraising /Donations:- £1,497.00 has been raised this year.

We would like to remind all parents that we are always on the look-out for fundraising ideas, contacts within businesses for raffle donations etc.

The attached accounts for the year ending 31/03/2021 have been examined and signed off by myself, Mr Nicholas Bedwell. Thank you.



Elgin Estate Preschool			Charity No (if any)	1028565	<b>CC17a</b>
<b>Annual accounts for the period</b>					
Period start date	<b>01/04/2020</b>	<b>To</b>	Period end date	<b>31/03/2021</b>	

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
Voluntary income		S01	1,477	-	-	1,477	2,156
Activities for generating funds		S02	20	-	-	20	200
Investment income		S03	-	-	-	-	350
<b>Incoming resources from charitable activities</b>		S04	102,651	-	-	102,651	122,157
<b>Other incoming resources</b>		S05	-	-	-	-	-
<b>Total incoming resources</b>			104,148	-	-	104,148	124,863
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
<b>Charitable activities</b>	See note 4 sec C	S10	113,835	-	-	113,835	129,944
<b>Governance costs</b>		S11	-	-	-	-	-
<b>Other resources expended</b>		S12	-	-	-	-	-
<b>Total resources expended</b>			113,835	-	-	113,835	129,944
<b>Net incoming/(outgoing) resources before transfers</b>			(9,687)	0	0	(9,687)	(5,081)
<b>Gross transfers between funds</b>			0	0	0	0	0
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			(9,687)	0	0	(9,687)	(5,081)
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>			(9,687)	0	0	(9,687)	(5,081)
<b>Total funds brought forward</b>			215,224	-	-	215,224	220,305
<b>Total funds carried forward</b>			205,537	-	-	205,537	215,224

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	2,120	-	-	2,120	2,617
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	2,120	-	-	2,120	2,617
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	2,483	-	-	2,483	2,483
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	202,585	-	-	202,585	211,124
<b>Total current assets</b>	B09	205,068	-	-	205,068	213,607
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	1,651	-	-	1,651	1,000
<b>Net current assets/(liabilities)</b>	B11	203,417	-	-	203,417	212,607
<b>Total assets less current liabilities</b>	B12	205,537	-	-	205,537	215,224
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	205,537	-	-	205,537	215,224
<b>Funds of the Charity</b>						
Unrestricted funds	B16	205,537			205,537	215,224
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	205,537	-	-	205,537	215,224

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Lynn Bedwell	25/11/2021
	Nicolas Bedwell	25/11/2021

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	Analysis	This year £	Last year £
<b>Voluntary income</b>	Grant	-	-
	Fundraising		450
	Donations	1,477	1,706
		-	-
	<b>Total</b>	1,477	2,156
<b>Activities for generating funds</b>	Milk Refund	20	200
		-	-
		-	-
		-	-
	<b>Total</b>	20	200
<b>Investment income</b>	Other		350
		-	-
		-	-
		-	-
	<b>Total</b>	-	350
<b>Incoming resources from charitable activities</b>	Preschool Fees	102,651	122,157
		-	-
		-	-
	<b>Total</b>	102,651	122,157

## Section C

## Notes to the accounts

(cont)

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Nursery Consumables and Snacks	3,779	12,735
	Nursery Workers Salaries	98,730	99,432
	Trips		435
	Rent	4,847	4,443
	Computer Costs	750	670
	Printing, Office Stationery and Postage	97	881
	Accountancy Fees	1,238	1,036
	Subscriptions	244	
	Depreciation	707	873
	Training Costs		822
	Telephone	1,190	1,108
	Recruitment Expenses		50
	Advertising		76
	Licenses	102	99
	Travel Expenses	1,629	1,698
	Insurance		502
	Legal and Professional	35	867
	Repairs and Renewals	456	4,104
Miscellaneous Expenses	31	113	
	<b>Total</b>	113,835	129,944
<b>Governance costs</b>		-	-
		-	-
	<b>Total</b>	-	-

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

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

This year £	Last year £
390	390

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	96,253	96,372
Employer's National Insurance costs	2,477	3,060
Pension costs	-	-
<b>Total staff costs</b>	<b>98,730</b>	<b>99,432</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	6
	Governance	-
	Other	-
	<b>Total</b>	<b>6</b>

**7.3 Defined contribution pension scheme**

*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	4,435	-	-	4,435
Additions	-	-	210	-	-	210
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	4,645	-	-	4,645

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			RB 25%		

Balance brought forward	-	-	1,818	-	-	1,818
Depreciation charge for year	-	-	707	-	-	707
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	2,525	-	-	2,525

**9.3 Net book value**

Brought forward	-	-	2,617	-	-	2,617
Carried forward	-	-	2,120	-	-	2,120

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2** A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

**10.3** A breakdown of the income from investments agreeing with SOFA row S03.

**Analysis of investments**

	10.2 Market value at year end £	10.3 Income from investments for the year £
<b>Investment properties</b>	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value


**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	2,483	2,483	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>2,483</b>	<b>2,483</b>	<b>-</b>	<b>-</b>

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	1,261	610	-	-
Accruals and deferred income	390	390	-	-
<b>Total</b>	<b>1,651</b>	<b>1,000</b>	<b>-</b>	<b>-</b>

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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**Note 14 Transactions with related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

**14.1 Remuneration and benefits**

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

**14.2 Loans**

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

**14.3 Other transaction(s) with trustees or related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

**Note 15****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.


No additional disclosures

## **Independent Examiner's report to the Trustees of Elgin Preschool**

I report on the accounts of Elgin Preschool for the year ended 31st March 2021. Respective responsibilities of Trustees and Examiners 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 and that an independent examination is needed. It is my responsibility to: - examine the accounts (under section 145 of the Charities Act 2011); - to follow the procedures laid down in the General Directions of the Charity Commission (under section given by the Charity Commissioners under section 145 (5) (b) of the Act and - to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanation 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, I do not express an audit opinion on the view given by the accounts. Independent examiners' statement In connection with my examination, no matter has come to my attention: which gives me reasonable cause to believe that, in any material respect, the requirements: (a) not to comply with the accounting requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities have been met; or b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Miss Sally J Wainwright ACMA  
Chartered Management Accountant  
Independent Examiner  
8<sup>th</sup> December 2021**