# ROYSTON PLAYGROUP

England & Wales · Charity number 1030644

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 1993-12-17 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | C/o Harris Primary School<br>High Street<br>London<br>SE20 7QR |
| **Phone** | 02082894509 |
| **Email** | roystonplaygroup@hotmail.com |
| **Website** | roystonplaygroup.org.uk |

## Activities

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

**Activities:** Running playgroup

## Classification

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

## Geography

- Bromley

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-08-31 | £142,381 | £118,884 | - | - |
| 2024-08-31 | £142,093 | £129,616 | - | - |
| 2023-08-31 | £121,828 | £127,222 | - | - |
| 2022-08-31 | £139,894 | £138,954 | - | - |
| 2021-08-31 | £115,528 | £111,223 | - | - |
| 2020-08-31 | £105,876 | £103,178 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Kelly Condie** | Chair | 2023-07-02 |
| Kamila Cantor | | 2021-10-13 |

ROYSTON PLAYGROUP

England & Wales - Charity number 1030644

# Accounts

Treasurer's report for AGM 26th November 2025

Hi, I'm Kamila Cantor and I'm the Treasurer.

Everyone should have a copy of the profit and loss report covering the financial year 01st September 2024 to 31st August 2025. These accounts have not yet been reviewed.

I will arrange an independent Accountant to verify and submit our accounts to Charity Commissioner.

We try to operate on a break-even basis, and we had built up some extra reserves over the last few years. Currently we have £83,433 in reserve account and £36,869 in main account. In the last couple of years our income exceeded our expenses. Our monthly cash flow depends on the timing of the payments from London Borough Bromley and so which term they fall in. This year we made a profit of £23,498 compared to profit last year of £12,477. This is partially due to Employers Allowance and reimbursement of double PAYE charges from last year.

We need to ensure we have enough money in the bank account to count for 6 months wages (about £60,000) in case our funding is late.

Most of our funding comes from the Nursery Education Grant from Bromley LEA this year we received £142,381 compared to last year of £132,217 compared, which is £10,164 higher. We raised £4,809 from fees – this figure is lower to last year of £9,810 difference is £5,001. We need to bear in mind that this fluctuates as the fees highly depends on the ages of the children in playgroup.

As a non-profit making organisation, we try to reinvest any surplus funds after paying wages, training, rent and other essentials.

Our expenses were lower this year by £14,021 compared to last year, but due to Employers Allowance claim and a higher amount received from London Borough Bromley we still managed to make a profit of £23,498.

Last year we have increased our paid fees from £15 per session to £21.

Even with increased fees we still didn’t manage to reach the same level of sales received last year.

# Royston Playgroup

## Profit and Loss Report

*01 September, 2024 - 31 August, 2025*

| | | |
|---|---|---|
| **Sales** | | |
| 4000 - Sales - Products & Services | 4,809.00 | |
| 4900 - Other income LB BROMLEY N Ed Grant | 137,572.13 | |
| | **Total Sales** | **£142,381.13** |
| **Direct Expenses** | | |
| 5050 - Sub-Contractors | 630.00 | |
| | **Total Direct Expenses** | **£630.00** |
| | **GROSS PROFIT / LOSS** | **£141,751.13** |
| **Overheads** | | |
| 7000 - Employee Wages and Salaries | 104,572.96 | |
| 7020 - Employers NI | -71.34 | |
| 7030 - Employer's Pension | 2,183.14 | |
| 7100 - Rent | 3,200.00 | |
| 7501 - Paint / Paper/ Craft / Art | 311.76 | |
| 7520 - Office Stationery | 1,617.35 | |
| 7540 - Internet Charges | 360.32 | |
| 7550 - Computer & Software | 39.60 | |
| 7551 - It Services | 59.99 | |
| 7600 - Legal Fees / DBS Checks | 39.00 | |
| 7601 - ICO | 47.00 | |
| 7602 - Ofsted | 50.00 | |
| 7610 - Accountancy Fees | 765.00 | |
| 7630 - Business Insurance | 987.24 | |
| 7900 - Bank Charges and Interest | -514.28 | |

| | | |
|---|---|---|
| 8200 - General Expenses / Toys | 596.47 | |
| 8201 - Gardening | 700.37 | |
| 8203 - Staff Party | 361.65 | |
| 8204 - PPL PRS Music Licence | 159.38 | |
| 8210 - Subscriptions | 1,269.19 | |
| 8230 - Training Costs | 129.00 | |
| 8240 - Refreshments / Snacks | 1,389.79 | |
| | **Total Overheads** | **£118,253.59** |
| | **NET PROFIT / LOSS** | **£23,497.54** |

# INDEPENDENT EXAMINERS REPORT

**REPORT TO THE TRUSTEES OF – Royston Playgroup**

**ACCOUNT PERIOD – 01 September 2024 to 31 August 2025**

**REGISTERED CHARITY NUMBER – 1030644**

I report to the Trustees of Royston Playgroup ("the trust") on the examination of the accounts for the year ending 31 August 2025.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ("The Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: clParkes

Date: 07 May 2026

Name: Catherine Louise Parkes

Company: CLP Bookkeeping & Accountancy
18 Maple Crescent
Trefechan
Merthyr Tydfil
Mid Glamorgan
CF48 2EH

18 Maple Crescent, Trefechan, Merthyr Tydfil, CF48 2EH

07752 023720 catherineparkesbookkeeping@gmail.com

## OBSERVATIONS

Following the Independent Examination I have also noted the following observations, which may be of use during your next AGM/Committee Meeting:

- The charity holds a constitution that has clear objectives of the charity and its use of finances. However, the constitution does not detail the structure of the charity or any specific roles held e.g. Chairperson, Treasurer.
- There are regular committee meetings which are fully documented.
- The existing Treasurer is a financial professional, which will continues to be a valuable asset to the charity.
- Income has remained steady this year with decreased expenditure. There has been an additional profit of £11,000 compared to the 2023/24 period.
- On some of the receipts clubcard and loyalty points have been collected. This is not recommended for future as no individual should be making a financial gain from the charity (unless receipted expenditure).
- The charity has no trading accounts, restricted accounts or designated funds.
- The charity is well run with engagement from the committee.

Overall, this is a very well run charity that manage their income well. The increased profit ensures that liabilities can be met as they arise.

Signed: ____________________

Date: 07 May 2026

18 Maple Crescent, Trefechan, Merthyr Tydfil, CF48 2EH

07752 023720 catherineparkesbookkeeping@gmail.com

ROYSTON PLAYGROUP

England & Wales - Charity number 1030644

# Accounts

Treasurer's report for AGM 26th November 2024

Hi, I'm Kamila Cantor and I'm the Treasurer.

Everyone should have a copy of the profit and loss report covering the financial year 01st September 2023 to 31st August 2024. These accounts have not yet been reviewed.

I will arrange an independent Accountant to verify and submit our accounts to Charity Commissioner.

We try to operate on a break-even basis, and we had built up some extra reserves over the last few years. Currently we have £32,784.06 in reserve account and £64,396.04 in main account. In the last couple of years our income exceeded our expenses. Our monthly cash flow depends on the timing of the payments from London Borough Bromley and so which term they fall in. This year we made a profit of £12,477 compared to loss last year of £6,193.84.

We need to ensure we have enough money in the bank account to count for 6 months wages (about £60,000) in case our funding is late.

Most of our funding comes from the Nursery Education Grant from Bromley LEA this year we received £132,217 compared to last year of £110,500 compared, which is £21,644 higher. We raised £9,810 from fees – this figure is lower to last year of £11,255 difference is £1,445. We need to bear in mind that this fluctuates as the fees highly depends on the ages of the children in playgroup.

As a non-profit making organisation, we try to reinvest any surplus funds after paying wages, training, rent and other essentials.

Our expenses were higher this year by £1,534 compared to last year, but due to lower amount spend on wages and a higher amount received from London Borough Bromley we still managed to make a profit of £12,477.

Last year we have increased our paid fees from £15 per session to £21.

Even with increased fees we still didn’t manage to reach the same level of sales received last year.

# Royston Playgroup

## Profit and Loss Report

*01 September, 2023 - 31 August, 2024*

| | | |
|---|---|---|
| **Sales** | | |
| 4000 - Sales - Products & Services | 9,810.00 | |
| 4900 - Other income LB BROMLEY N Ed Grant | 132,217.16 | |
| 4903 - Donations | 65.00 | |
| | **Total Sales** | **£142,092.16** |
| **Direct Expenses** | | |
| 5050 - Sub-Contractors | 377.50 | |
| 5051 - Artists Fee | 100.00 | |
| 5060 - Other Direct Expenses | 82.50 | |
| 8202 - Staff Gifts | 236.00 | |
| | **Total Direct Expenses** | **£796.00** |
| | **GROSS PROFIT / LOSS** | **£141,296.16** |
| **Overheads** | | |
| 6000 - Marketing / Advertising | 302.14 | |
| 7000 - Employee Wages and Salaries | 106,358.11 | |
| 7020 - Employers NI | 7,083.33 | |
| 7030 - Employer's Pension | 1,920.10 | |
| 7100 - Rent | 3,200.00 | |
| 7120 - General Rates | 12.50 | |
| 7501 - Paint / Paper/ Craft / Art | 314.47 | |
| 7520 - Office Stationery | 1,478.05 | |
| 7540 - Internet Charges | 486.32 | |
| 7550 - Computer & Software | 253.20 | |
| 7551 - It Services | 62.77 | |

| | | |
|---|---|---|
| 7600 - Legal Fees / DBS Checks | 89.73 | |
| 7601 - ICO | 35.00 | |
| 7602 - Ofsted | 50.00 | |
| 7610 - Accountancy Fees | 965.00 | |
| 7630 - Business Insurance | 684.99 | |
| 7810 - Cleaning and cleaning products | 46.30 | |
| 7900 - Bank Charges and Interest | 796.73 | |
| 8200 - General Expenses / Toys | 867.43 | |
| 8201 - Gardening | 422.99 | |
| 8204 - PPL PRS Music Licence | 148.13 | |
| 8210 - Subscriptions | 308.34 | |
| 8211 - Books / Magazines | 58.92 | |
| 8230 - Training Costs | 446.40 | |
| 8240 - Refreshments / Snacks | 2,428.43 | |
| | **Total Overheads** | **£128,819.38** |
| | **NET PROFIT / LOSS** | **£12,476.78** |

# INDEPENDENT EXAMINERS REPORT

**REPORT TO THE TRUSTEES OF – Royston Playgroup**

**ACCOUNT PERIOD – 01 September 2023 to 31 August 2024**

**REGISTERED CHARITY NUMBER – 1030644**

I report to the Trustees of Royston Playgroup ("the trust") on the examination of the accounts for the year ending 31 August 2024.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ("The Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

| | |
|---|---|
| Signed: | CLParkes. |
| Date: | 16 June 2025 |
| Name: | Catherine Louise Parkes |
| Company: | CLP Bookkeeping & Accountancy<br>18 Maple Crescent<br>Trefechan<br>Merthyr Tydfil<br>Mid Glamorgan<br>CF48 2EH |

18 Maple Crescent, Trefechan, Merthyr Tydfil, CF48 2EH

07752 023720

catherineparkesbookkeeping@gmail.com

## OBSERVATIONS

Following the Independent Examination I have also noted the following observations, which may be of use during your next AGM/Committee Meeting:

- The charity holds a constitution that has clear objectives of the charity and its use of finances. However, the constitution does not detail the structure of the charity or any specific roles held e.g. Chairperson, Treasurer.
- The financial reserve of £60,000 has not been met at the end of the year. However, it is unlikely that this will impact on the sustainability of the charity.
- There are regular committee meetings which are fully documented. The minutes are clear and easy to follow for direction and contains a full breakdown of the financial state.
- The existing Treasurer is a financial professional, which will continues to be a valuable asset to the charity.
- Income has increased this year by 14.26%, with overall profit being £12,476.78.
- There has been no unnecessary expenditure this year, all expenditure has been for the good and benefit of the charity.
- The charity has no trading accounts, restricted accounts or designated funds.
- The charity is well run with engagement from the committee.

Overall, this is a very well run charity that manage their income well.

Signed: C Parkes

Date: 16 June 2025

18 Maple Crescent, Trefechan, Merthyr Tydfil, CF48 2EH

07752 023720

catherineparkesbookkeeping@gmail.com

**ROYSTON PLAYGROUP**

England & Wales - Charity number 1030644

# Accounts

**Treasurer's report for AGM 30th November 2023**

Hi, I'm Kamila Cantor and I'm the Treasurer.

Everyone should have a copy of the profit and loss report covering the financial year 01st September 2022 to 31st August 2023. These accounts have not yet been reviewed. I will arrange an independent Accountant to verify and submit our accounts to Charity Commissioner.

We try to operate on a break-even basis, and we had built up some extra reserves over the last few years. Currently we have £32,156.86 in reserve account and £54,374.50 in main account. In the last couple of years our income exceeded our expenses. Our monthly cash flow depends on the timing of the payments from London Borough Bromley and so which term they fall in. This year we made a loss of around £6,193.84.

We need to ensure we have enough money in the bank account to count for 6 months wages (about £60,000) in case our funding is late.

Most of our funding comes from the Nursery Education Grant from Bromley LEA this year we received £110,500 compared to last year £108.000, which is £2,500 higher. We raised £11,255 from fees – this figure is lower to last year of £31,653 difference is £20,398. We need to bear in mind that this fluctuates as the fees highly depends on the ages of the children in playgroup.

As a non-profit making organisation, we try to reinvest any surplus funds after paying wages, training, rent and other essentials.

Our expenses were lower this year by £10,384 compared to last year, but due to lower amount of fees raised by £20,398 we still made a substantial loss.

As we value our staff highly at playgroup - they all undertake regular training and were awarded a 3% pay increase in December 2022.
Further pay increase to be discussed at the end of the meeting but I recommend 10% increase to be taken effect from April 2023 salaries. This is to match the increase in living costs in London. The minimum national salary has increased from £10.42 to £11.44; this is 10% increase. To implement this increase in salaries we need to find additional £11,170 per year.

To justify this increase we will have to increase our paid fees from £15 per session to £20 per session or even go as high as £25 per session.

# Royston Playgroup

## Profit and Loss Report

*01 September, 2022 - 31 August, 2023*

| | | |
|---|---|---|
| **Sales** | | |
| 4000 - Sales - Products & Services | 11,255.00 | |
| 4900 - Other income LB BROMLEY N Ed Grant | 110,572.72 | |
| | **Total Sales** | **£121,827.72** |
| **Direct Expenses** | | |
| 5050 - Sub-Contractors | 371.44 | |
| 8202 - Staff Gifts | 428.00 | |
| | **Total Direct Expenses** | **£799.44** |
| | **GROSS PROFIT / LOSS** | **£121,028.28** |
| **Overheads** | | |
| 7000 - Employee Wages and Salaries | 111,170.69 | |
| 7020 - Employers NI | 3,258.63 | |
| 7030 - Employer's Pension | 1,602.31 | |
| 7100 - Rent | 3,200.00 | |
| 7501 - Paint / Paper/ Craft / Art | 246.36 | |
| 7520 - Office Stationery | 1,978.38 | |
| 7540 - Internet Charges | 475.80 | |
| 7551 - It Services | 93.60 | |
| 7600 - Legal Fees / DBS Checks | 124.58 | |
| 7601 - ICO | 35.00 | |
| 7602 - Ofsted | 50.00 | |
| 7610 - Accountancy Fees | 600.00 | |
| 7630 - Business Insurance | 721.60 | |
| 7810 - Cleaning and cleaning products | 28.40 | |

| | | |
|---|---|---|
| 7900 - Bank Charges and Interest | -243.45 | |
| 8200 - General Expenses / Toys | 1,736.64 | |
| 8201 - Gardening | 35.98 | |
| 8203 - Staff Party | 239.94 | |
| 8204 - PPL PRS Music Licence | 135.02 | |
| 8210 - Subscriptions | 683.49 | |
| 8211 - Books / Magazines | 130.24 | |
| 8230 - Training Costs | 24.97 | |
| 8240 - Refreshments / Snacks | 893.94 | |
| | **Total Overheads** | **£127,222.12** |
| | **NET PROFIT / LOSS** | **-£6,193.84** |

# INDEPENDENT EXAMINERS REPORT

**REPORT TO THE TRUSTEES OF – Royston Playgroup**

**ACCOUNT PERIOD – 01 September 2022 to 31 August 2023**

**REGISTERED CHARITY NUMBER – 1030644**

I report to the Trustees of Royston Playgroup (“the trust”) on the examination of the accounts for the year ending 31 August 2023.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 (“The Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed: ________________________________

Date: 28 May 2024

Name: Catherine Louise Parkes

Company: CLP Bookkeeping & Accountancy
18 Maple Crescent
Trefechan
Merthyr Tydfil
Mid Glamorgan
CF48 2EH

## OBSERVATIONS

Following the Independent Examination I have also noted the following observations, which may be of use during your next AGM/Committee Meeting:

- The charity holds a constitution that has clear objectives of the charity and its use of finances. However, the constitution does not detail the structure of the charity or any specific roles held e.g. Chairperson, Treasurer.

- The constitution has clear direction on all financial aspects of the charity and how income can be spent, however, there is no mention of a reserves policy and how much should remain in the account at the end of the accounting period. That being said the trustees report does make it clear that there should be a reserve of £60,000 at any one time to ensure staff liabilities can be met.

- There are regular committee meetings which are fully documented. The minutes are clear and easy to follow for direction and contains a full breakdown of the financial state.

- The Trustees Report is a comprehensive account of the financial state. It contains full explanations making easy reading for non-finance committee members. The new Treasurer is a financial professional, which will prove to be a valuable asset to the charity.

- Overall profit has decreased by 12.6% from last year due to a drop in income. Financial reserves are managed well so this has had no impact on the running of the charity.

- The charity has no trading accounts, restricted accounts or designated funds.

- The charity is well run with engagement from the committee.

Overall, this is a very well run charity that manage their income well. There is a clear understanding of the need to maintain a financial reserve and how much that financial reserve needs to be to meet arising liabilities.

Signed: ________________________________

Date: 28 May 2024

18 Maple Crescent, Trefechan, Merthyr Tydfil, CF48 2EH

07752 023720 catherineparkesbookkeeping@gmail.com

**ROYSTON PLAYGROUP**

England & Wales - Charity number 1030644

# Accounts

**Treasurer's report for AGM 23rd November 2022**

Hi, I'm Kamila Cantor and I'm the Treasurer.

I will share my screen with you, so you can see the profit and loss report covering the financial year September 2021 to August 2022. These accounts haven't been reviewed yet, unfortunately the accountant who reviewed them last year's is not available this year. I will have to ask an independent Accountant to verify and submit our accounts to Charity Commissioner.

We try to operate on a break-even basis, and we had built up some extra reserves over the last few years. Currently we have £31,850 in reserve account and £59,592 in main account. In the last couple of years our income exceeded our expenses. Our monthly cash flow depends on the timing of the payments from London Borough Bromley and so which term they fall in. This year we made a profit of around £940.

We need to ensure we have enough money in the bank account to count for 6 months wages (about £60,000) in case our funding is late.

Most of our funding comes from the Nursery Education Grant from Bromley LEA this year we received £108,000 compared to last year £98,850, which is £9,150 higher. We raised £31,653 from fees – this figure is higher by £15,153 than last year (£16,540) but this fluctuates as the fees highly depends on the ages of the children in playgroup.

As a non-profit making organisation, we try to reinvest any surplus funds after paying wages, training, rent and other essentials.

Our expenses were higher this year due to few unexpected issues.
We have replaced old toys for kids and renovated outdoor garden area which includes new boards for security. Our rent has increased from £600 per quarter to £800.

As we value our staff highly at playgroup - they all undertake regular training and were awarded a 1% pay increase in September 2020.
Further pay increase to be discussed at the end of the meeting but I recommend 3% increase to be taken effect from December salaries.

# Royston Playgroup

## Profit and Loss Report

*01 September, 2021 - 31 August, 2022*

| | | |
|---|---|---|
| **Sales** | | |
| 4000 - Sales - Products & Services | 31,653.00 | |
| 4900 - Other income LB BROMLEY N Ed Grant | 108,069.68 | |
| 4903 - Donations | 171.00 | |
| | **Total Sales** | **£139,893.68** |
| **Direct Expenses** | | |
| 5050 - Sub-Contractors | 280.00 | |
| 8202 - Staff Gifts | 1,066.99 | |
| | **Total Direct Expenses** | **£1,346.99** |
| | **GROSS PROFIT / LOSS** | **£138,546.69** |
| **Overheads** | | |
| 7000 - Employee Wages and Salaries | 119,511.76 | |
| 7020 - Employers NI | 1,025.61 | |
| 7030 - Employer's Pension | 1,839.30 | |
| 7050 - Other Deductions | 1,285.44 | |
| 7095 - Recruitment Expenses | 300.00 | |
| 7100 - Rent | 3,200.00 | |
| 7460 - Subsistence | 302.46 | |
| 7501 - Paint / Paper/ Craft / Art | 60.81 | |
| 7520 - Office Stationery | 1,411.39 | |
| 7540 - Internet Charges | 598.26 | |
| 7550 - Computer & Software | 37.55 | |
| 7551 - It Services | 22.78 | |
| 7600 - Legal Fees / DBS Checks | 117.87 | |
| 7601 - ICO | 35.00 | |
| 7602 - Ofsted | 50.00 | |

| | | |
|---|---|---|
| 7610 - Accountancy Fees | 249.00 | |
| 7630 - Business Insurance | 695.22 | |
| 7800 - Repairs and Renewals | 52.66 | |
| 7810 - Cleaning and cleaning products | 293.27 | |
| 7900 - Bank Charges and Interest | 35.30 | |
| 8200 - General Expenses / Toys | 1,636.80 | |
| 8201 - Gardening | 2,437.81 | |
| 8204 - PPL PRS Music Licence | 168.56 | |
| 8210 - Subscriptions | 934.72 | |
| 8211 - Books / Magazines | 247.43 | |
| 8212 - Early Years Membership | 81.65 | |
| 8213 - Nursery Story | 249.50 | |
| 8230 - Training Costs | 24.00 | |
| 8240 - Refreshments / Snacks | 702.37 | |
| | **Total Overheads** | **£137,606.52** |
| | **NET PROFIT / LOSS** | **£940.17** |

**Royston Playgroup**

**Financial Statements**

**For the year ended 31 August 2022**

**Royston Playgroup**

**Profit and Loss Account**
**For the year ended 31 August 2022**

| | 2022<br>£ | 2022<br>£ | 2021<br>£ | 2021<br>£ |
|---|---|---|---|---|
| **Income** | | | | |
| London Borough of Bromley grant | 108,069 | | 91,338 | |
| Sales of products and services | 31,653 | | 24,187 | |
| Other income | 171 | | 3 | |
| | | 139,893 | | 115,528 |
| **Direct costs** | | | | |
| Staff costs | 123,942 | | 98,272 | |
| Recruitment expenses | 300 | | 100 | |
| Subsistence | 302 | | 67 | |
| Staff gifts | 1,067 | | 47 | |
| Materials | 1,698 | | 1,264 | |
| Refreshments | 702 | | 356 | |
| Licences and subscriptions | 1706 | | 1,776 | |
| | | 132,155 | | 102,302 |
| **GROSS PROFIT** | | 7,738 | | 13,226 |
| **Overheads** | | | | |
| Rent | 3,200 | | 2,400 | |
| Cleaning and repairs | 346 | | - | |
| Office stationery | 1,411 | | 762 | |
| Computer hardware | - | | 3,032 | |
| Computer software and web subscriptions | 659 | | 963 | |
| Insurance | 695 | | 625 | |
| Legal fees | 203 | | 194 | |
| Accountancy fees | 249 | | 99 | |
| Miscellaneous expenses | - | | 846 | |
| Bank charges | 35 | | - | |
| | | 6,798 | | 8,921 |
| **Surplus for the year** | | 940 | | 4,305 |
| Surplus brought forward | | 91,337 | | 87,032 |
| Surplus carried forward | | 92,277 | | 91,337 |
| Represented by: | | | | |
| Bank current account | | 59,592 | | 59,460 |
| Bank deposit account | | 31,853 | | 31,844 |
| Cash | | 832 | | 33 |
| | | 92,277 | | 91,337 |

**Royston Playgroup**

**Year ended 31 August 2022**

**Independent examiner's report to the Trustees of Royston Playgroup, an unincorporated charity number 1030644**

I report on the accounts of the above charity for the year ended 31 August 2022, which are set out on page 2.

**Responsibilities and basis of report**
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

- To state whether particular matters have come to my attention.

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

**Independent examiner's statement**
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Michael Coates

M Coates FCA
73A Mayow Road
London SE26 4AA
15 May 2023

**ROYSTON PLAYGROUP**

England & Wales - Charity number 1030644

# Accounts

**Treasurer's report for AGM 13th October 2021**

Hi, I'm Deborah and I'm the Treasurer.

Everyone should have a copy of the Receipts and Payments accounts for the financial year September 2020 to August 2021. These accounts haven't been reviewed yet, but the accountant who reviewed last year's accounts has agreed to do this year's too.

We try to operate on a break-even basis, and we had built up some extra reserves over the last few years. In the last couple of years our income exceeded our income. Often it depends on the timing of the payments from LB Bromley and so which term they fall in. This year we were very similar on income and expenditure, with a surplus of around £4000.

We need to ensure we have enough for 6 months wages (about £36,000) in our bank account to use as a buffer in case our funding is late.

Most of our funding comes from the Nursery Education Grant from Bromley LEA, with a further £16,500 raised from fees – this is higher than last year (£10,700) but depends on the ages of the children in playgroup. Bromley also give us SIPS funding.

As a non-profit making organisation, we try to reinvest any surplus funds after paying wages, training, rent and other essentials.

We invested in a new laptop, and interactive white board and did an IT cleanup on our equipment.

We value our staff highly at playgroup - they all undertake regular training and were awarded a 1% pay increase in September 2020.

Bromley only confirm our funding on a termly basis and so to ensure our long-term viability we review fees annually and they were raised to £12.50 in September 2019.

## Royston Playgroup
## (1) Receipts and payments account- 2020-21

| RECEIPTS | £ | | | PAYMENTS | £ |
|---|---|---|---|---|---|
| Fees | £16,540.00 | | | Wages | £89,980.87 |
| N Ed Grant | £91,337.64 | | | Tax & NI | £8,150.90 |
| SIPS | £7,512.48 | | | Rent | £2,400.00 |
| interest | £3.17 | | | Milk/fruit/cooking | £356.26 |
| Dorset council PP payment | £135.00 | | | Paint/paper/craft | £804.25 |
| | | | | Toys/books | £459.94 |
| | | | | BT | £526.22 |
| | | | | Coffee/biscuits | £66.92 |
| | | | | Stationery (inc ink for printer) | £762.42 |
| | | | | Gardening | £419.61 |
| | | | | Training | £1,026.00 |
| | | | | zoom | £143.88 |
| | | | | Software | £148.79 |
| | | | | DBS | £109.58 |
| | | | | Argos | £66.00 |
| | | | | Accounts review | £99.00 |
| | | | | PPL PRS music licence | £285.34 |
| | | | | argos via lori (phone) | £29.99 |
| | | | | acrius-IT services | £144.00 |
| | | | | Atomwide (interactive board) | £2,463.00 |
| | | | | Morton michel insurance | £624.64 |
| | | | | ICO | £35.00 |
| | | | | mplc | £100.52 |
| | | | | DJ leaving present | £46.99 |
| | | | | staff party | £194.32 |
| | | | | LBB job advert | £100.00 |
| | | | | ofsted | £50.00 |
| | | | | Nursery story | £249.50 |
| | | | | Early years alliance membership | £115.00 |
| | | | | Laptop (Currys) | £568.99 |
| | | | | staff reward | £140.00 |
| | | | | misc | £555.27 |
| Total | £115,528.35 | Difference | £4,305.15 | Total | £111,223.20 |

## (2) Summary - 1.9.2020- 31.8.2021

| | |
|---|---|
| Cash brought forward 1/9/2020 | £87,032.11 |
| Income in year | £115,528.35 |
| Expenditure in year | £111,223.20 |
| Carried forward at 31/8/2021 | £91,337.20 |

CHARITY COMMISSION
FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

| Section A | Independent Examiner's Report |
|---|---|

| | | | |
|---|---|---|---|
| **Report to the trustees/ members of** | ROYSTON PLAYGROUP | | |
| **On accounts for the year ended** | 31.8.2021 | **Charity no (if any)** | 1030644 |
| **Set out on pages** | 1-2 | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 08 2021.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below *~~) which gives me cause to believe that in, any material respect:

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

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

** Please delete the words in the brackets if they do not apply.*

| | | | |
|---|---|---|---|
| **Signed:** | S.E. Moye | **Date:** | 24 01 2022 |
| **Name:** | SUSAN ELIZABETH MOYE | | |
| **Relevant professional qualification(s) or body** | ACA ATII | | |

(if any):

Address: 39 CATOR ROAD
LONDON SE26 5DT

| Section B | Disclosure |
| --- | --- |
| | Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners). |

**Give here brief details of any items that the examiner wishes to disclose.**

**ROYSTON PLAYGROUP**

England & Wales - Charity number 1030644

# Accounts

**Treasurer's report for AGM 10th November 2020**

Hi, I'm Deborah and I'm the Treasurer.

Everyone should have a copy of the Receipts and Payments accounts for the financial year September 2019 to August 2020. These accounts haven't been reviewed yet, but the accountant who reviewed last year's accounts has agreed to do this year's too.

We try to operate on a break-even basis, and we had built up some extra reserves over the last few years. In the last couple of years our income exceeded our income, whereas the year before our expenditure was more than our income. Often it depends on the timing of the payments from LB Bromley and so which term they fall in. This year we were very similar on income and expenditure. We were closed for a couple of months due to Covid restrictions, but Bromley LEA still paid our grant, and we paid our staff in full, without recourse to further public funds.

We need to ensure we have enough for 6 months wages (about £36,000) in our bank account to use as a buffer in case our funding is late.

Most of our funding comes from the Nursery Education Grant from Bromley LEA, with a further £10,700 raised from fees – this is higher than last year (£7,000) but depends on the ages of the children in playgroup.  Bromley also give us SIPS funding.

As a non-profit making organisation, we try to reinvest any surplus funds after paying wages, training, rent and other essentials.

The children enjoyed a Christmas party with a professional entertainer and a visit from Big Foot Arts.

We value our staff highly at playgroup - they all undertake regular training and were awarded a 1% pay increase in September 2019.

Bromley only confirm our funding on a termly basis and so to ensure our long-term viability we review fees annually and they were raised to £12.50 in September 2019.

# Royston Playgroup
# (1) Receipts and payments account- 2019-20

| RECEIPTS | £ | | | PAYMENTS | £ |
|---|---|---|---|---|---|
| Fees | £10,717.50 | | | Wages | £84,574.03 |
| N Ed Grant | £89,388.00 | | | Tax & NI | £8,046.60 |
| SIPS | £4,764.00 | | | Rent | £2,400.00 |
| interest | £53.20 | | | Milk/fruit/cooking | £262.48 |
| ofsted refund | £510.00 | | | Paint/paper/craft | £436.71 |
| donation to balance books | £63.24 | | | Toys/books | £114.13 |
| petty cash in | £335.00 | | | BT | £599.15 |
| profit on tea towels | £35.00 | | | Coffee/biscuits | £29.04 |
| refund paypal | £10.99 | | | Stationery (inc ink for printer) | £787.93 |
| | | | | Gardening | £282.00 |
| | | | | training | £813.00 |
| | | | | MPLC music licence | £192.35 |
| | | | | PPL PRS | £156.85 |
| | | | | ICO | £35.00 |
| | | | | AGM | £15.57 |
| | | | | software/website | £212.21 |
| | | | | fees refunds | £425.00 |
| | | | | accounts examiner | £99.00 |
| | | | | DBS | £255.55 |
| | | | | Josie painting | £50.00 |
| | | | | PLA | £15.71 |
| | | | | Morton michel insurance | £468.70 |
| | | | | currys via paypal | £182.99 |
| | | | | chairs | £158.64 |
| | | | | lucy sparkles xmas party | £190.80 |
| | | | | big foot arts | £330.00 |
| | | | | ofsted | £220.00 |
| | | | | zoolab | £172.80 |
| | | | | lucy sparkles | £636.00 |
| | | | | stuart morris textiles | £176.40 |
| | | | | petty cash out | £335.00 |
| | | | | misc | £504.45 |
| Total | £105,876.93 | Difference | £2,698.84 | Total | £103,178.09 |

## (2) Summary - 1.9.2019- 31.8.2020

| | |
|---|---|
| Cash brought forward 1/9/2019 | £84,333.27 |
| Income in year | £105,876.93 |
| Expenditure in year | £103,178.09 |
| Carried forward at 31/8/2020 | £87,032.11 |

CHARITY COMMISSION
FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

**Section A** **Independent Examiner's Report**

| | |
|---|---|
| **Report to the trustees/directors/ members of** | Charity Name<br>Royston Playgroup |
| **On accounts for the year ended** | 31 August 2020 |

| **Charity no.:** | 1030644 | Company no.: | |
|---|---|---|---|

| | |
|---|---|
| **Set out on pages** | 1-2<br>(remember to include the page numbers of additional sheets) |

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 / 08 / 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

~~[The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]~~]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below *~~) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).