

# SOHAM PLAYGROUPS WINDMILLS UNDER FIVES

England & Wales · Charity number 1032286

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1994-01-31

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

## Contact

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**Address** Soham Playgroup  
Sand Street  
Soham  
Ely  
Cambridgeshire  
CB7 5AA

**Phone** 01353722356

**Email** [sohamplaygroup1@gmail.com](mailto:sohamplaygroup1@gmail.com)

## 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:** Providing Childcare to the local community within a playgroup setting.

## Classification

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

## Geography

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- **Area of benefit:** IN PRACTICE SOHAM TOWN
- Cambridgeshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £165,498 | £150,863    | -      | -         |
| 2024-08-31 | £165,495 | £140,088    | -      | -         |
| 2023-08-31 | £132,185 | £125,319    | -      | -         |
| 2022-08-31 | £105,105 | £113,116    | -      | -         |
| 2021-08-31 | £126,649 | £122,486    | -      | -         |

## Trustees

| Name                       | Role  | Appointed  |
|----------------------------|-------|------------|
| <b>Helen Clark</b>         | Chair | 2022-10-20 |
| Angela Carol Clark         |       | 2016-02-10 |
| Dr Uchechukwu Okorji-Obike |       | 2023-10-30 |
| Emma Tiley                 |       | 2025-11-26 |
| Jadie Day                  |       | 2025-11-26 |
| Louise Sarll               |       | 2019-10-16 |

**SOHAM PLAYGROUPS WINDMILLS UNDER FIVES**

England & Wales - Charity number 1032286

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/24 Period start date To 31/08/25 Period end date

Charity name: Soham Playgroup

Charity registration number: 1023386

## Objectives and Activities

|  | SORP reference     |   |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document  | Para 1.17          | <b>To offer places to the children of the community in a safe and secure setting.</b>   |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <b>We offer sessional playgroup for all children from 2 years until 4 years. Children can attend using their funded hours or by paid sessions. We offer sessions to all with regard to SEND, EAL.</b> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit   | Para 1.18          | <b>The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.</b>   |

## Additional information (optional)

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other  |                |  |

## Achievements and Performance

|   | SORP reference |   |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p><b>We continue to provide a safe and accessible setting for the local community.</b></p> <p><b>In this year we have supported a large amount of families with additional needs.</b></p> <p><b>In this year we have had ofsted inspection at both settings resulting in a good outcome for both settings.</b></p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |           |  |
|--|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other  |           |  |

## Financial Review

|  |           |   |
|--|-----------|---|
| Review of the charity's financial position at the end of the period              | Para 1.21 |   |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | <b>We hold a reserve of £15,000, this is held for use for staff redundancies and unexpected cost for the Portacabin</b> |
| Amount of reserves held  | Para 1.22 | <b>£15000</b>   |
| Reasons for holding zero reserves  | Para 1.22 |   |
| Details of fund materially in deficit  | Para 1.24 |   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |   |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |                                       |
|---|-----------|---------------------------------------|
| Description of charity's trusts:  |           |                                       |
| Type of governing document<br>( <a href="#">trust deed</a> , <a href="#">royal charter</a> )  | Para 1.25 | <b>Constitution</b>                   |
| How is the charity constituted?<br>(e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )   | Para 1.25 | <b>Trustee incorporated as a body</b> |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Election at AGM</b>                |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |  |
|-----------------------------|--|
| Charity name                | Soham Playgroup                                    |
| Other name the charity uses |  |
| Registered charity number   | 1032286  |
| Charity's principal address | Soham Playgroup<br>Sand Street<br>Soham<br>CB7 5AA |
|                             |  |

**Names of the charity trustees who manage the charity**

|    | <b>Trustee name</b> | <b>Office (if any)</b> | <b>Dates acted if not for whole year</b> | <b>Name of person (or body) entitled to appoint trustee (if any)</b> |
|----|---------------------|------------------------|--|--|
| 1  | Louise Sarll        | Trustee                |  |  |
| 2  | Helen Clark         | Chair                  |  |  |
| 3  | Lisa Negus          | Treasurer              |  |  |
| 4  | Chris Negus         | Secretary              |  |  |
| 5  | Christie Lee        | Trustee                |  |  |
| 6  | Uche Okorji-Obike   | Trustee                |  |  |
| 7  | Angie Clark         | Trustee                |  |  |
| 8  |                     |                        |  |  |
| 9  |                     |                        |  |  |
| 10 |                     |                        |  |  |
| 11 |                     |                        |  |  |
| 12 |                     |                        |  |  |
| 13 |                     |                        |  |  |
| 14 |                     |                        |  |  |
| 15 |                     |                        |  |  |
| 16 |                     |                        |  |  |
| 17 |                     |                        |  |  |
| 18 |                     |                        |  |  |
| 19 |                     |                        |  |  |
| 20 |                     |                        |  |  |

**Corporate trustees – names of the directors at the date the report was approved**

| <b>Director name</b> |  |  |
|----------------------|--|--|
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |

**Name of trustees holding title to property belonging to the charity**

| <b>Trustee name</b> | <b>Dates acted if not for whole year</b> |  |
|---------------------|--|--|
|                     |  |  |

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

## Funds held as custodian trustees on behalf of others

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Helen Clark

Full name(s)

Helen Clark

Position (eg Secretary,  
Chair, etc)

Chair

Date

26/11/2025

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2025

**Soham Playgroup  
Report and accounts  
Contents**

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| Notes to the balance sheet           | 6           |

**Soham Playgroup**

**Registered number: 1032286**

**Trustees' Report**

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

**Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

**Trustees'**

The following persons served as trustees during the year:

|                 |             |
|-----------------|-------------|
| L Sarll         |             |
| C Lee           |             |
| A Clark         |             |
| H Clark         | Chairperson |
| L Negus         |             |
| C Negus         | Secretary   |
| Dr Okorji-Obike |             |

This report was approved by the trustees on 6 November 2025 and signed on its behalf.

H Clark  
Chairperson

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

9 New Cheveley Road  
Newmarket  
Suffolk  
CB8 8BG

6 November 2025

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2025**  
*for the information of the trustees only*

|                                      | <b>2025</b>   | <b>2024</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>£</b>      | <b>£</b>      |
| <b>Sales</b>                         | 165,498       | 165,495       |
| Cost of sales                        | (135,430)     | (140,088)     |
| <b>Gross profit</b>                  | <u>30,068</u> | <u>25,407</u> |
| Premises costs                       | (14,297)      | (10,714)      |
| Administrative expenses              | (3,456)       | (3,723)       |
| Legal and professional costs:        | (700)         | -             |
| <b>Operating profit</b>              | <u>11,615</u> | <u>10,970</u> |
| Interest receivable                  | 22            | 15            |
| <b>Profit for the financial year</b> | <u>11,637</u> | <u>10,985</u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2025**

|                           | <b>Notes</b> | <b>2025</b><br><b>£</b> | <b>2024</b><br><b>£</b> |
|---------------------------|--------------|-------------------------|-------------------------|
| <b>Fixed assets</b>       |              |                         |                         |
| Tangible assets           | 2            | 11,961                  | 11,812                  |
| <b>Current assets</b>     |              |                         |                         |
| Stocks                    |              | -                       | 248                     |
| Debtors                   | 3            | 778                     | -                       |
| Cash at bank and in hand  |              | 72,018                  | 61,060                  |
|                           |              | <u>72,796</u>           | <u>61,308</u>           |
| <b>Net current assets</b> |              | <u>72,796</u>           | <u>61,308</u>           |
| <b>Net assets</b>         |              | <u>84,757</u>           | <u>73,120</u>           |
| Trustees reserves         |              | 84,757                  | 73,120                  |
| <b>Trustees' funds</b>    |              | <u>84,757</u>           | <u>73,120</u>           |

H Clark  
Chairperson  
Approved by the trustees on 6 November 2025

L Negus  
Treasurer

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2025**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2025</b>    | <b>2024</b>    |
|----------------------------------|----------------|----------------|
|                                  | <b>£</b>       | <b>£</b>       |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 137,355        | 130,072        |
| Fees received                    | 25,131         | 32,348         |
| Registration fess                | -              | 1,923          |
| Grant income                     | 2,283          | -              |
| Fundraising                      | 729            | 1,002          |
| Donations                        | -              | 150            |
| Training and Clothing            | -              | -              |
|                                  | <u>165,498</u> | <u>165,495</u> |
| <b>Cost of sales</b>             |                |                |
| Pre-school materials             | 2,382          | -              |
| Other direct costs               | 638            | -              |
|                                  | <u>3,020</u>   | <u>-</u>       |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 115,599        | 125,500        |
| PAYE & NI                        | 9,071          | 6,414          |
| Pension                          | 5,916          | 3,758          |
| Staff training and welfare       | 1              | 478            |
| DBS checks                       | 54             | 568            |
| Equipment and activities         | 1,769          | 3,370          |
|                                  | <u>132,410</u> | <u>140,088</u> |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 13,300         | 9,500          |
| Portacabin costs                 | -              | 1,214          |
| Cleaning                         | 997            | -              |
|                                  | <u>14,297</u>  | <u>10,714</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 20             | 103            |
| Postage                          | 3              | -              |
| Stationery, IT and postage       | 1,115          | 1,908          |
| Toys and equipment               | -              | 144            |
| Fundraising costs                | -              | 251            |
| Subscriptions                    | 473            | 358            |
| Bank charges                     | 95             | 85             |
| Committee Costs                  | 13             | 150            |
| Insurance                        | 1,057          | 724            |
| Repairs and maintenance          | 680            | -              |
|                                  | <u>3,456</u>   | <u>3,723</u>   |
| Legal and professional costs:    |                |                |
| Accountancy fees                 | 700            | -              |
|                                  | <u>700</u>     | <u>-</u>       |
|                                  | <u>150,863</u> | <u>154,525</u> |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |              |
|---|--------------|
| Fixtures, fittings, tools and equipment | over 5 years |
|---|--------------|

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2025**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and buildings</b> |
|-----------------------|---------------------------|
|                       | <b>£</b>                  |
| <b>Cost</b>           |                           |
| At 1 September 2024   | 29,595                    |
| Additions             | 149                       |
| At 31 August 2025     | <u>29,744</u>             |
| <b>Depreciation</b>   |                           |
| At 1 September 2024   | <u>17,783</u>             |
| At 31 August 2025     | <u>17,783</u>             |
| <b>Net book value</b> |                           |
| At 31 August 2025     | <u>11,961</u>             |
| At 31 August 2024     | <u>11,812</u>             |

**3 Debtors**

|               | <b>2025</b> | <b>2024</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Trade debtors | <u>778</u>  | <u>-</u>    |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2025

**Soham Playgroup  
Report and accounts  
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**Soham Playgroup**

**Registered number: 1032286**

**Trustees' Report**

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

**Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

**Trustees'**

The following persons served as trustees during the year:

|                 |             |
|-----------------|-------------|
| L Sarll         |             |
| C Lee           |             |
| A Clark         |             |
| H Clark         | Chairperson |
| L Negus         |             |
| C Negus         | Secretary   |
| Dr Okorji-Obike |             |

This report was approved by the trustees on 6 November 2025 and signed on its behalf.

H Clark  
Chairperson

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

9 New Cheveley Road  
Newmarket  
Suffolk  
CB8 8BG

6 November 2025

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2025**  
*for the information of the trustees only*

|                                      | <b>2025</b>   | <b>2024</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>£</b>      | <b>£</b>      |
| <b>Sales</b>                         | 165,498       | 165,495       |
| Cost of sales                        | (135,430)     | (140,088)     |
| <b>Gross profit</b>                  | <u>30,068</u> | <u>25,407</u> |
| Premises costs                       | (14,297)      | (10,714)      |
| Administrative expenses              | (3,456)       | (3,723)       |
| Legal and professional costs:        | (700)         | -             |
| <b>Operating profit</b>              | <u>11,615</u> | <u>10,970</u> |
| Interest receivable                  | 22            | 15            |
| <b>Profit for the financial year</b> | <u>11,637</u> | <u>10,985</u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2025**

|                           | Notes | 2025<br>£     | 2024<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,961        | 11,812        |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | -             | 248           |
| Debtors                   | 3     | 778           | -             |
| Cash at bank and in hand  |       | 72,018        | 61,060        |
|                           |       | <u>72,796</u> | <u>61,308</u> |
| <b>Net current assets</b> |       | <u>72,796</u> | <u>61,308</u> |
| <b>Net assets</b>         |       | <u>84,757</u> | <u>73,120</u> |
| Trustees reserves         |       | 84,757        | 73,120        |
| <b>Trustees' funds</b>    |       | <u>84,757</u> | <u>73,120</u> |

H Clark  
Chairperson  
Approved by the trustees on 6 November 2025

L Negus  
Treasurer

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2025**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2025</b>    | <b>2024</b>    |
|----------------------------------|----------------|----------------|
|                                  | <b>£</b>       | <b>£</b>       |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 137,355        | 130,072        |
| Fees received                    | 25,131         | 32,348         |
| Registration fess                | -              | 1,923          |
| Grant income                     | 2,283          | -              |
| Fundraising                      | 729            | 1,002          |
| Donations                        | -              | 150            |
| Training and Clothing            | -              | -              |
|                                  | <u>165,498</u> | <u>165,495</u> |
| <b>Cost of sales</b>             |                |                |
| Pre-school materials             | 2,382          | -              |
| Other direct costs               | 638            | -              |
|                                  | <u>3,020</u>   | <u>-</u>       |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 115,599        | 125,500        |
| PAYE & NI                        | 9,071          | 6,414          |
| Pension                          | 5,916          | 3,758          |
| Staff training and welfare       | 1              | 478            |
| DBS checks                       | 54             | 568            |
| Equipment and activities         | 1,769          | 3,370          |
|                                  | <u>132,410</u> | <u>140,088</u> |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 13,300         | 9,500          |
| Portacabin costs                 | -              | 1,214          |
| Cleaning                         | 997            | -              |
|                                  | <u>14,297</u>  | <u>10,714</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 20             | 103            |
| Postage                          | 3              | -              |
| Stationery, IT and postage       | 1,115          | 1,908          |
| Toys and equipment               | -              | 144            |
| Fundraising costs                | -              | 251            |
| Subscriptions                    | 473            | 358            |
| Bank charges                     | 95             | 85             |
| Committee Costs                  | 13             | 150            |
| Insurance                        | 1,057          | 724            |
| Repairs and maintenance          | 680            | -              |
|                                  | <u>3,456</u>   | <u>3,723</u>   |
| Legal and professional costs:    |                |                |
| Accountancy fees                 | 700            | -              |
|                                  | <u>700</u>     | <u>-</u>       |
|                                  | <u>150,863</u> | <u>154,525</u> |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |              |
|---|--------------|
| Fixtures, fittings, tools and equipment | over 5 years |
|---|--------------|

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2025**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and<br/>buildings</b> |
|-----------------------|-------------------------------|
|                       | <b>£</b>                      |
| <b>Cost</b>           |                               |
| At 1 September 2024   | 29,595                        |
| Additions             | 149                           |
| At 31 August 2025     | <u>29,744</u>                 |
| <b>Depreciation</b>   |                               |
| At 1 September 2024   | 17,783                        |
| At 31 August 2025     | <u>17,783</u>                 |
| <b>Net book value</b> |                               |
| At 31 August 2025     | <u>11,961</u>                 |
| At 31 August 2024     | <u>11,812</u>                 |

**3 Debtors**

|               | <b>2025</b> | <b>2024</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Trade debtors | <u>778</u>  | <u>-</u>    |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

**SOHAM PLAYGROUPS WINDMILLS UNDER FIVES**

England & Wales - Charity number 1032286

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/23 Period start date To 31/08/24 Period end date

Charity name: Soham Playgroup

Charity registration number: 1023386

## Objectives and Activities

|  | SORP reference     |   |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document  | Para 1.17          | <b>To offer places to the children of the community in a safe and secure setting.</b>   |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <b>We offer sessional playgroup for all children from 2 years until 4 years. Children can attend using their funded hours or by paid sessions. We offer sessions to all with regard to SEND, EAL.</b> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit   | Para 1.18          | <b>The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.</b>   |

## Additional information (optional)

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other  |                |  |

## Achievements and Performance

|   | SORP reference |   |
|---|----------------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p><b>We continue to provide a safe and accessible setting for the local community.</b></p> <p><b>In this year we have supported a large amount of families with additional needs.</b></p> <p><b>We have also supported families that have fled from the Ukraine with interpreter and housing also offering additional support to the children. This enabled the families to attend support groups whilst the children were in the setting.</b></p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |           |  |
|--|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other  |           |  |

## Financial Review

|  |           |   |
|--|-----------|---|
| Review of the charity's financial position at the end of the period              | Para 1.21 |   |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | <b>We hold a reserve of £15,000, this is held for use for staff redundancies and unexpected cost for the Portacabin</b> |
| Amount of reserves held  | Para 1.22 | <b>£15000</b>   |
| Reasons for holding zero reserves  | Para 1.22 |   |
| Details of fund materially in deficit  | Para 1.24 |   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |   |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |                                       |
|---|-----------|---------------------------------------|
| Description of charity's trusts:  |           |                                       |
| Type of governing document<br>( <a href="#">trust deed</a> , <a href="#">royal charter</a> )  | Para 1.25 | <b>Constitution</b>                   |
| How is the charity constituted?<br>(e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )   | Para 1.25 | <b>Trustee incorporated as a body</b> |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Election at AGM</b>                |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |  |
|-----------------------------|--|
| Charity name                | Soham Playgroup                                    |
| Other name the charity uses |  |
| Registered charity number   | 1032286  |
| Charity's principal address | Soham Playgroup<br>Sand Street<br>Soham<br>CB7 5AA |
|                             |  |



## Funds held as custodian trustees on behalf of others

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Helen Clark

Full name(s)

Helen Clark

Position (eg Secretary,  
Chair, etc)

Chair

Date

08/05/2025

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2024

## **Soham Playgroup**

**Registered number: 1032286**

### **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2024.

#### **Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

#### **Trustees'**

The following persons served as trustees during the year:

|                 |             |                             |
|-----------------|-------------|-----------------------------|
| H Clark         | Chairperson |                             |
| C Negus         | Secretary   |                             |
| L Negus         | Treasurer   |                             |
| K Fahey         |             | Resigned - 30 October 2023  |
| C Lee           |             |                             |
| M Irvine        |             | Resigned - 30 October 2023  |
| D Kirk          |             | Resigned - 30 October 2023  |
| T Fretwell      |             | Resigned - 30 October 2023  |
| A Clark         |             |                             |
| A Clements      |             | Resigned - 30 October 2023  |
| S Miller        |             | Resigned - 30 October 2023  |
| L Correa        |             | Resigned - 30 October 2023  |
| L Sarll         |             |                             |
| E Holmes        |             | Resigned - 30 October 2023  |
| J Garrod        |             | Resigned - 30 October 2023  |
| Dr Okorji-Obike |             | Appointed - 30 October 2023 |

This report was approved by the trustees on 7 November 2024 and signed by its order.

H Clark  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

7 November 2024

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2024**  
*for the information of the trustees only*

|                                      | <b>2024</b>   | <b>2023</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>£</b>      | <b>£</b>      |
| <b>Sales</b>                         | 165,495       | 132,185       |
| Cost of sales                        | (140,088)     | (104,287)     |
| <b>Gross profit</b>                  | <u>25,407</u> | <u>27,898</u> |
| Premises costs                       | (10,714)      | (13,503)      |
| Administrative expenses              | (3,723)       | (7,529)       |
| <b>Operating profit</b>              | <u>10,970</u> | <u>6,866</u>  |
| Interest receivable                  | 15            | 7             |
| <b>Profit for the financial year</b> | <u>10,985</u> | <u>6,873</u>  |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2024**

|                           | Notes | 2024<br>£     | 2023<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 11,812        |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | -             | 47            |
| Cash at bank and in hand  |       | 61,060        | 50,028        |
|                           |       | <u>61,308</u> | <u>50,323</u> |
| <b>Net current assets</b> |       | <u>61,308</u> | <u>50,323</u> |
| <b>Net assets</b>         |       | <u>73,120</u> | <u>62,135</u> |
| Trustees reserves         |       | 73,120        | 62,135        |
| <b>Trustees' funds</b>    |       | <u>73,120</u> | <u>62,135</u> |

H Clark  
Chairperson  
Approved by the trustees on 7 November 2024

L Negus  
Treasurer

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2024**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2024</b>   | <b>2023</b>   |
|----------------------------------|---------------|---------------|
|                                  | £             | £             |
| <b>Sales</b>                     |               |               |
| Cambridgeshire County Council    | 130,072       | 91,998        |
| Fees received                    | 32,348        | 32,686        |
| Registration fess                | 1,923         | 5,504         |
| Grant income                     | -             | -             |
| Fundraising                      | 1,002         | 726           |
| Donations                        | 150           | 1,271         |
| Training and Clothing            | -             | -             |
|                                  | <hr/> 165,495 | <hr/> 132,185 |
| <b>Administrative expenses</b>   |               |               |
| Employee costs:                  |               |               |
| Staff wages                      | 125,500       | 97,290        |
| PAYE & NI                        | 6,414         | 3,623         |
| Pension                          | 3,758         | 2,503         |
| Staff training and welfare       | 478           | 871           |
|                                  | <hr/> 140,088 | <hr/> 104,287 |
| Premises costs:                  |               |               |
| Rent of permanent settings       | 9,500         | 11,400        |
| Portacabin costs                 | 1,214         | 2,032         |
| Sensory room                     | -             | 71            |
|                                  | <hr/> 10,714  | <hr/> 13,503  |
| General administrative expenses: |               |               |
| Telephone and fax                | 103           | 60            |
| Stationery, IT and postage       | 1,908         | 1,184         |
| Toys and equipment               | 144           | 1,077         |
| Fundraising costs                | 251           | 61            |
| Subscriptions                    | 358           | 255           |
| Bank charges                     | 85            | 88            |
| Committee Costs                  | 150           | 100           |
| Gifts                            | -             | 75            |
| Insurance                        | 724           | 692           |
| Depreciation                     | -             | 3,937         |
|                                  | <hr/> 3,723   | <hr/> 7,529   |
|                                  | <hr/> 154,525 | <hr/> 125,319 |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Income***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2024**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and<br/>buildings</b> |
|-----------------------|-------------------------------|
|                       | <b>£</b>                      |
| <b>Cost</b>           |                               |
| Additions             | -                             |
| At 31 August 2024     | <u>29,595</u>                 |
| <b>Depreciation</b>   |                               |
| At 31 August 2024     | <u>17,783</u>                 |
| <b>Net book value</b> |                               |
| At 31 August 2024     | <u>11,812</u>                 |

**3 Debtors**

|               | <b>2024</b> | <b>2023</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Trade debtors | <u>-</u>    | <u>47</u>   |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2024

## **Soham Playgroup**

**Registered number: 1032286**

### **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2024.

#### **Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

#### **Trustees'**

The following persons served as trustees during the year:

|                 |             |                             |
|-----------------|-------------|-----------------------------|
| H Clark         | Chairperson |                             |
| C Negus         | Secretary   |                             |
| L Negus         | Treasurer   |                             |
| K Fahey         |             | Resigned - 30 October 2023  |
| C Lee           |             |                             |
| M Irvine        |             | Resigned - 30 October 2023  |
| D Kirk          |             | Resigned - 30 October 2023  |
| T Fretwell      |             | Resigned - 30 October 2023  |
| A Clark         |             |                             |
| A Clements      |             | Resigned - 30 October 2023  |
| S Miller        |             | Resigned - 30 October 2023  |
| L Correa        |             | Resigned - 30 October 2023  |
| L Sarll         |             |                             |
| E Holmes        |             | Resigned - 30 October 2023  |
| J Garrod        |             | Resigned - 30 October 2023  |
| Dr Okorji-Obike |             | Appointed - 30 October 2023 |

This report was approved by the trustees on 7 November 2024 and signed by its order.

H Clark  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

7 November 2024

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2024**  
*for the information of the trustees only*

|                                      | <b>2024</b>   | <b>2023</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>£</b>      | <b>£</b>      |
| <b>Sales</b>                         | 165,495       | 132,185       |
| Cost of sales                        | (140,088)     | (104,287)     |
| <b>Gross profit</b>                  | <u>25,407</u> | <u>27,898</u> |
| Premises costs                       | (10,714)      | (13,503)      |
| Administrative expenses              | (3,723)       | (7,529)       |
| <b>Operating profit</b>              | <u>10,970</u> | <u>6,866</u>  |
| Interest receivable                  | 15            | 7             |
| <b>Profit for the financial year</b> | <u>10,985</u> | <u>6,873</u>  |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2024**

|                           | Notes | 2024<br>£     | 2023<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 11,812        |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | -             | 47            |
| Cash at bank and in hand  |       | 61,060        | 50,028        |
|                           |       | <u>61,308</u> | <u>50,323</u> |
| <b>Net current assets</b> |       | <u>61,308</u> | <u>50,323</u> |
| <b>Net assets</b>         |       | <u>73,120</u> | <u>62,135</u> |
| Trustees reserves         |       | 73,120        | 62,135        |
| <b>Trustees' funds</b>    |       | <u>73,120</u> | <u>62,135</u> |

H Clark  
Chairperson  
Approved by the trustees on 7 November 2024

L Negus  
Treasurer

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2024**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2024</b>   | <b>2023</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>£</b>      | <b>£</b>      |
| <b>Sales</b>                     |               |               |
| Cambridgeshire County Council    | 130,072       | 91,998        |
| Fees received                    | 32,348        | 32,686        |
| Registration fess                | 1,923         | 5,504         |
| Grant income                     | -             | -             |
| Fundraising                      | 1,002         | 726           |
| Donations                        | 150           | 1,271         |
| Training and Clothing            | -             | -             |
|                                  | <hr/> 165,495 | <hr/> 132,185 |
| <b>Administrative expenses</b>   |               |               |
| Employee costs:                  |               |               |
| Staff wages                      | 125,500       | 97,290        |
| PAYE & NI                        | 6,414         | 3,623         |
| Pension                          | 3,758         | 2,503         |
| Staff training and welfare       | 478           | 871           |
|                                  | <hr/> 140,088 | <hr/> 104,287 |
| Premises costs:                  |               |               |
| Rent of permanent settings       | 9,500         | 11,400        |
| Portacabin costs                 | 1,214         | 2,032         |
| Sensory room                     | -             | 71            |
|                                  | <hr/> 10,714  | <hr/> 13,503  |
| General administrative expenses: |               |               |
| Telephone and fax                | 103           | 60            |
| Stationery, IT and postage       | 1,908         | 1,184         |
| Toys and equipment               | 144           | 1,077         |
| Fundraising costs                | 251           | 61            |
| Subscriptions                    | 358           | 255           |
| Bank charges                     | 85            | 88            |
| Committee Costs                  | 150           | 100           |
| Gifts                            | -             | 75            |
| Insurance                        | 724           | 692           |
| Depreciation                     | -             | 3,937         |
|                                  | <hr/> 3,723   | <hr/> 7,529   |
|                                  | <hr/> 154,525 | <hr/> 125,319 |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Income***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2024**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and<br/>buildings</b> |
|-----------------------|-------------------------------|
|                       | <b>£</b>                      |
| <b>Cost</b>           |                               |
| Additions             | -                             |
| At 31 August 2024     | <u>29,595</u>                 |
| <b>Depreciation</b>   |                               |
| At 31 August 2024     | <u>17,783</u>                 |
| <b>Net book value</b> |                               |
| At 31 August 2024     | <u>11,812</u>                 |

**3 Debtors**

|               | <b>2024</b> | <b>2023</b> |
|---------------|-------------|-------------|
|               | <b>£</b>    | <b>£</b>    |
| Trade debtors | <u>-</u>    | <u>47</u>   |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

**SOHAM PLAYGROUPS WINDMILLS UNDER FIVES**

England & Wales - Charity number 1032286

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# Accounts

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Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2023

**Soham Playgroup  
Report and accounts  
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| Notes to the balance sheet           | 6           |

## **Soham Playgroup**

**Registered number: 1032286**

### **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2023.

#### **Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

#### **Trustees'**

The following persons served as trustees during the year:

|            |             |                             |
|------------|-------------|-----------------------------|
| L Sarll    | Chairperson |                             |
| S Miller   | Secretary   | Resigned - 20 October 2022  |
| L Correa   |             | Resigned - 20 October 2022  |
| K Fahey    |             | Resigned - 20 October 2022  |
| C Lee      |             |                             |
| M Irvine   |             |                             |
| D Kirk     |             |                             |
| T Fretwell |             | Resigned - 20 October 2022  |
| A Clark    |             |                             |
| A Clements |             | Appointed - 20 October 2022 |
| H Clark    |             | Appointed - 20 October 2022 |
| L Negus    |             | Appointed - 20 October 2022 |
| C Negus    | Secretary   | Appointed - 20 October 2022 |
| E Holmes   |             | Appointed - 20 October 2022 |
| J Garrod   |             | Appointed - 20 October 2022 |

This report was approved by the trustees on 22 November 2023 and signed by its order.

L Sarll  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

22 November 2023

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2023**  
*for the information of the trustees only*

|   | <b>2023</b>   | <b>2022</b>    |
|---|---------------|----------------|
|   | <b>£</b>      | <b>£</b>       |
| <b>Sales</b>                                | 132,185       | 105,105        |
| Cost of sales                               | (104,287)     | (94,799)       |
| <b>Gross profit</b>                         | <u>27,898</u> | <u>10,306</u>  |
| Premises costs                              | (13,503)      | (12,239)       |
| Administrative expenses                     | (7,529)       | (6,078)        |
| <b>Operating profit/(loss)</b>              | <u>6,866</u>  | <u>(8,011)</u> |
| Interest receivable                         | 7             | -              |
| <b>Profit/(loss) for the financial year</b> | <u>6,873</u>  | <u>(8,011)</u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2023**

|                           | Notes | 2023<br>£     | 2022<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 7,563         |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | 47            | (1,248)       |
| Cash at bank and in hand  |       | 50,028        | 48,699        |
|                           |       | <u>50,323</u> | <u>47,699</u> |
| <b>Net current assets</b> |       | 50,323        | 47,699        |
| <b>Net assets</b>         |       | <u>62,135</u> | <u>55,262</u> |
| Trustees reserves         |       | 62,135        | 55,262        |
| <b>Trustees' funds</b>    |       | <u>62,135</u> | <u>55,262</u> |

L Negus  
Trustee  
Approved by the trustees on 22 November 2023

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 91,998         | 69,278         |
| Fees received                    | 32,686         | 27,821         |
| Registration fess                | 5,504          | 5,979          |
| Grant income                     | -              | -              |
| Fundraising                      | 726            | 665            |
| Donations                        | 1,271          | 1,362          |
| Training and Clothing            | -              | -              |
|                                  | <u>132,185</u> | <u>105,105</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 97,290         | 85,448         |
| PAYE & NI                        | 3,623          | 2,863          |
| Pension                          | 2,503          | 1,422          |
| Staff training and welfare       | 871            | 768            |
| DBS checks                       | -              | 52             |
| Equipment and activities         | -              | 4,246          |
|                                  | <u>104,287</u> | <u>94,799</u>  |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 11,400         | 11,400         |
| Portacabin costs                 | 2,032          | 839            |
| Sensory room                     | 71             | -              |
|                                  | <u>13,503</u>  | <u>12,239</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 60             | 179            |
| Stationery, IT and postage       | 1,184          | 1,927          |
| Toys and equipment               | 1,077          | 176            |
| Fundraising costs                | 61             | 42             |
| Subscriptions                    | 255            | 358            |
| Bank charges                     | 88             | 88             |
| Committee Costs                  | 100            | -              |
| Gifts                            | 75             | 115            |
| Insurance                        | 692            | 672            |
| Depreciation                     | 3,937          | 2,521          |
|                                  | <u>7,529</u>   | <u>6,078</u>   |
|                                  | <u>125,319</u> | <u>113,116</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and buildings</b> |
|-----------------------|---------------------------|
|                       | <b>£</b>                  |
| <b>Cost</b>           |                           |
| At 1 September 2022   | 21,409                    |
| Additions             | 8,186                     |
| At 31 August 2023     | <u>29,595</u>             |
| <b>Depreciation</b>   |                           |
| At 1 September 2022   | 13,846                    |
| Charge for the year   | 3,937                     |
| At 31 August 2023     | <u>17,783</u>             |
| <b>Net book value</b> |                           |
| At 31 August 2023     | <u>11,812</u>             |
| At 31 August 2022     | <u>7,563</u>              |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

| <b>3 Debtors</b> | <b>2023</b> | <b>2022</b>    |
|------------------|-------------|----------------|
|                  | <b>£</b>    | <b>£</b>       |
| Trade debtors    | <u>47</u>   | <u>(1,248)</u> |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2023

**Soham Playgroup  
Report and accounts  
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## **Soham Playgroup**

**Registered number:**

**1032286**

## **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2023.

### **Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

### **Trustees'**

The following persons served as trustees during the year:

|            |             |                             |
|------------|-------------|-----------------------------|
| L Sarll    | Chairperson |                             |
| S Miller   | Secretary   | Resigned - 20 October 2022  |
| L Correa   |             | Resigned - 20 October 2022  |
| K Fahey    |             | Resigned - 20 October 2022  |
| C Lee      |             |                             |
| M Irvine   |             |                             |
| D Kirk     |             |                             |
| T Fretwell |             | Resigned - 20 October 2022  |
| A Clark    |             |                             |
| A Clements |             | Appointed - 20 October 2022 |
| H Clark    |             | Appointed - 20 October 2022 |
| L Negus    |             | Appointed - 20 October 2022 |
| C Negus    | Secretary   | Appointed - 20 October 2022 |
| E Holmes   |             | Appointed - 20 October 2022 |
| J Garrod   |             | Appointed - 20 October 2022 |

This report was approved by the trustees on 22 November 2023 and signed by its order.

L Sarll  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

22 November 2023

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2023**  
*for the information of the trustees only*

|   | <b>2023</b>   | <b>2022</b>    |
|---|---------------|----------------|
|   | <b>£</b>      | <b>£</b>       |
| <b>Sales</b>                                | 132,185       | 105,105        |
| Cost of sales                               | (104,287)     | (94,799)       |
| <b>Gross profit</b>                         | <u>27,898</u> | <u>10,306</u>  |
| Premises costs                              | (13,503)      | (12,239)       |
| Administrative expenses                     | (7,529)       | (6,078)        |
| <b>Operating profit/(loss)</b>              | <u>6,866</u>  | <u>(8,011)</u> |
| Interest receivable                         | 7             | -              |
| <b>Profit/(loss) for the financial year</b> | <u>6,873</u>  | <u>(8,011)</u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2023**

|                           | Notes | 2023<br>£     | 2022<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 7,563         |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | 47            | (1,248)       |
| Cash at bank and in hand  |       | 50,028        | 48,699        |
|                           |       | <u>50,323</u> | <u>47,699</u> |
| <b>Net current assets</b> |       | 50,323        | 47,699        |
| <b>Net assets</b>         |       | <u>62,135</u> | <u>55,262</u> |
| Trustees reserves         |       | 62,135        | 55,262        |
| <b>Trustees' funds</b>    |       | <u>62,135</u> | <u>55,262</u> |

L Negus  
Trustee  
Approved by the trustees on 22 November 2023

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 91,998         | 69,278         |
| Fees received                    | 32,686         | 27,821         |
| Registration fess                | 5,504          | 5,979          |
| Grant income                     | -              | -              |
| Fundraising                      | 726            | 665            |
| Donations                        | 1,271          | 1,362          |
| Training and Clothing            | -              | -              |
|                                  | <u>132,185</u> | <u>105,105</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 97,290         | 85,448         |
| PAYE & NI                        | 3,623          | 2,863          |
| Pension                          | 2,503          | 1,422          |
| Staff training and welfare       | 871            | 768            |
| DBS checks                       | -              | 52             |
| Equipment and activities         | -              | 4,246          |
|                                  | <u>104,287</u> | <u>94,799</u>  |
| Premises costs:                  |                |                |
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| Portacabin costs                 | 2,032          | 839            |
| Sensory room                     | 71             | -              |
|                                  | <u>13,503</u>  | <u>12,239</u>  |
| General administrative expenses: |                |                |
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| Toys and equipment               | 1,077          | 176            |
| Fundraising costs                | 61             | 42             |
| Subscriptions                    | 255            | 358            |
| Bank charges                     | 88             | 88             |
| Committee Costs                  | 100            | -              |
| Gifts                            | 75             | 115            |
| Insurance                        | 692            | 672            |
| Depreciation                     | 3,937          | 2,521          |
|                                  | <u>7,529</u>   | <u>6,078</u>   |
|                                  | <u>125,319</u> | <u>113,116</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

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**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and buildings</b> |
|-----------------------|---------------------------|
|                       | <b>£</b>                  |
| <b>Cost</b>           |                           |
| At 1 September 2022   | 21,409                    |
| Additions             | 8,186                     |
| At 31 August 2023     | <u>29,595</u>             |
| <b>Depreciation</b>   |                           |
| At 1 September 2022   | 13,846                    |
| Charge for the year   | 3,937                     |
| At 31 August 2023     | <u>17,783</u>             |
| <b>Net book value</b> |                           |
| At 31 August 2023     | <u>11,812</u>             |
| At 31 August 2022     | <u>7,563</u>              |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2023**

| <b>3 Debtors</b> | <b>2023</b> | <b>2022</b>    |
|------------------|-------------|----------------|
|                  | <b>£</b>    | <b>£</b>       |
| Trade debtors    | <u>47</u>   | <u>(1,248)</u> |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2023

**Soham Playgroup  
Report and accounts  
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## **Soham Playgroup**

**Registered number:**

**1032286**

## **Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2023.

### **Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

### **Trustees'**

The following persons served as trustees during the year:

|            |             |                             |
|------------|-------------|-----------------------------|
| L Sarll    | Chairperson |                             |
| S Miller   | Secretary   | Resigned - 20 October 2022  |
| L Correa   |             | Resigned - 20 October 2022  |
| K Fahey    |             | Resigned - 20 October 2022  |
| C Lee      |             |                             |
| M Irvine   |             |                             |
| D Kirk     |             |                             |
| T Fretwell |             | Resigned - 20 October 2022  |
| A Clark    |             |                             |
| A Clements |             | Appointed - 20 October 2022 |
| H Clark    |             | Appointed - 20 October 2022 |
| L Negus    |             | Appointed - 20 October 2022 |
| C Negus    | Secretary   | Appointed - 20 October 2022 |
| E Holmes   |             | Appointed - 20 October 2022 |
| J Garrod   |             | Appointed - 20 October 2022 |

This report was approved by the trustees on 22 November 2023 and signed by its order.

L Sarll  
Chairperson  
Secretary

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

22 November 2023

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2023**  
*for the information of the trustees only*

|   | <b>2023</b>         | <b>2022</b>           |
|---|---------------------|-----------------------|
|   | <b>£</b>            | <b>£</b>              |
| <b>Sales</b>                                | 132,185             | 105,105               |
| Cost of sales                               | (104,287)           | (94,799)              |
| <b>Gross profit</b>                         | <u>27,898</u>       | <u>10,306</u>         |
| Premises costs                              | (13,503)            | (12,239)              |
| Administrative expenses                     | (7,529)             | (6,078)               |
| <b>Operating profit/(loss)</b>              | <u>6,866</u>        | <u>(8,011)</u>        |
| Interest receivable                         | 7                   | -                     |
| <b>Profit/(loss) for the financial year</b> | <u><u>6,873</u></u> | <u><u>(8,011)</u></u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2023**

|                           | Notes | 2023<br>£     | 2022<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 11,812        | 7,563         |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | 47            | (1,248)       |
| Cash at bank and in hand  |       | 50,028        | 48,699        |
|                           |       | <u>50,323</u> | <u>47,699</u> |
| <b>Net current assets</b> |       | 50,323        | 47,699        |
| <b>Net assets</b>         |       | <u>62,135</u> | <u>55,262</u> |
| Trustees reserves         |       | 62,135        | 55,262        |
| <b>Trustees' funds</b>    |       | <u>62,135</u> | <u>55,262</u> |

L Negus  
Trustee  
Approved by the trustees on 22 November 2023

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2023**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2023</b>    | <b>2022</b>    |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 91,998         | 69,278         |
| Fees received                    | 32,686         | 27,821         |
| Registration fess                | 5,504          | 5,979          |
| Grant income                     | -              | -              |
| Fundraising                      | 726            | 665            |
| Donations                        | 1,271          | 1,362          |
| Training and Clothing            | -              | -              |
|                                  | <u>132,185</u> | <u>105,105</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 97,290         | 85,448         |
| PAYE & NI                        | 3,623          | 2,863          |
| Pension                          | 2,503          | 1,422          |
| Staff training and welfare       | 871            | 768            |
| DBS checks                       | -              | 52             |
| Equipment and activities         | -              | 4,246          |
|                                  | <u>104,287</u> | <u>94,799</u>  |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 11,400         | 11,400         |
| Portacabin costs                 | 2,032          | 839            |
| Sensory room                     | 71             | -              |
|                                  | <u>13,503</u>  | <u>12,239</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 60             | 179            |
| Stationery, IT and postage       | 1,184          | 1,927          |
| Toys and equipment               | 1,077          | 176            |
| Fundraising costs                | 61             | 42             |
| Subscriptions                    | 255            | 358            |
| Bank charges                     | 88             | 88             |
| Committee Costs                  | 100            | -              |
| Gifts                            | 75             | 115            |
| Insurance                        | 692            | 672            |
| Depreciation                     | 3,937          | 2,521          |
|                                  | <u>7,529</u>   | <u>6,078</u>   |
|                                  | <u>125,319</u> | <u>113,116</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and buildings</b> |
|-----------------------|---------------------------|
|                       | <b>£</b>                  |
| <b>Cost</b>           |                           |
| At 1 September 2022   | 21,409                    |
| Additions             | 8,186                     |
| At 31 August 2023     | <u>29,595</u>             |
| <b>Depreciation</b>   |                           |
| At 1 September 2022   | 13,846                    |
| Charge for the year   | 3,937                     |
| At 31 August 2023     | <u>17,783</u>             |
| <b>Net book value</b> |                           |
| At 31 August 2023     | <u>11,812</u>             |
| At 31 August 2022     | <u>7,563</u>              |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2023**

| <b>3 Debtors</b> | <b>2023</b> | <b>2022</b>    |
|------------------|-------------|----------------|
|                  | <b>£</b>    | <b>£</b>       |
| Trade debtors    | <u>47</u>   | <u>(1,248)</u> |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

**SOHAM PLAYGROUPS WINDMILLS UNDER FIVES**

England & Wales - Charity number 1032286

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# Accounts

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## Trustees' Annual Report for the period

From **1/09/2021** Period start date To  
**31/08/2022** Period end date

Charity name:**Soham Playgroup**

Charity registration number:**1032286**

### Objectives and Activities

|  | SORP reference     |   |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document  | Para 1.17          | <b>To offer places to the children of the community in a safe and secure setting.</b>   |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <b>We offer sessional playgroup for all children from 2 years until 4 years. Children can attend using their funded hours or by paid sessions. We offer sessions to all with regard to SEND, EAL.</b> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit   | Para 1.18          | <b>The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.</b>   |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  | SORP reference |  |
|--|----------------|--|
| Policy on grant making   | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |

|       |  |  |
|-------|--|--|
|       |  |  |
| Other |  |  |

## Achievements and Performance

|   | SORP reference |  |
|---|----------------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p><b>During this difficult time in the midst of Covid restrictions we maintained an open setting for the benefit of all the children.</b></p> <p><b>We continued to offer a high staff/child ratio and during this period we had a ofsted inspection and received a good outcome.</b></p> <p><b>Later in the year we visited lots of the local places of interest with regard to encouraging local interest in the setting and involving the community.</b></p> |

### Additional information (optional)

You may choose to include further statements where relevant about:

|  |           |  |
|--|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other  |           |  |

## Financial Review

|  |           |   |
|--|-----------|---|
| Review of the charity's financial position at the end of the period              | Para 1.21 |   |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | <b>We hold a reserve of £20,000, this is held for use for staff redundancies and unexpected cost for the Portacabin</b> |
| Amount of reserves held  | Para 1.22 | <b>£20000</b>   |
| Reasons for holding zero reserves  | Para 1.22 |   |
| Details of fund materially in deficit  | Para 1.24 |   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 |   |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other   |           |  |

## Structure, Governance and Management

|   |           |                                       |
|---|-----------|---------------------------------------|
| Description of charity's trusts:  |           |                                       |
| Type of governing document<br>(trust deed, royal charter)   | Para 1.25 | <b>Constitution</b>                   |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)  | Para 1.25 | <b>Trustee incorporated as a body</b> |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <b>Election at AGM</b>                |

### Additional information (optional)

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties   | Para 1.51 |  |
| Other   |           |  |

### Reference and Administrative details

|                             |                 |
|-----------------------------|-----------------|
| Charity name                | Soham Playgroup |
| Other name the charity uses |                 |
| Registered charity number   | 1032286         |

|                             |                                    |
|-----------------------------|------------------------------------|
| Charity's principal address | 3 Ennion Close<br>Soham<br>CB7 5GU |
|                             |                                    |

**Names of the charity trustees who manage the charity**

|    | <b>Trustee name</b> | <b>Office (if any)</b> | <b>Dates acted if not for whole year</b> | <b>Name of person (or body) entitled to appoint trustee (if any)</b> |
|----|---------------------|------------------------|--|--|
| 1  | Louise Sarll        | Chair                  |  |  |
| 2  | Helen Clark         | Trustee                |  |  |
| 3  | Lisa Negus          | Trustee                |  |  |
| 4  | Chris Negus         | Trustee                |  |  |
| 5  | Elaine Holmes       | Trustee                |  |  |
| 6  | Anya Clements       | Trustee                |  |  |
| 7  | Jane Garrod         | Treasurer              |  |  |
| 8  | Demi Kirk           | Secretary              |  |  |
| 9  | Christie Lee        | Trustee                |  |  |
| 10 | Michele Irvine      | Trustee                |  |  |
| 11 | Angie Clark         | Trustee                |  |  |
| 12 |                     |                        |  |  |
| 13 |                     |                        |  |  |
| 14 |                     |                        |  |  |
| 15 |                     |                        |  |  |
| 16 |                     |                        |  |  |
| 17 |                     |                        |  |  |
| 18 |                     |                        |  |  |
| 19 |                     |                        |  |  |
| 20 |                     |                        |  |  |

**Corporate trustees - names of the directors at the date the report was approved**

| <b>Director name</b> |  |  |
|----------------------|--|--|
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |
|                      |  |  |

**Name of trustees holding title to property belonging to the charity**

| <b>Trustee name</b> | <b>Dates acted if not for whole year</b> |  |
|---------------------|--|--|
|                     |  |  |
|                     |  |  |
|                     |  |  |

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

## Funds held as custodian trustees on behalf of others

|   |  |
|---|--|
| Description of the assets held in this capacity   |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

|  |
|--|
|  |
|--|

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

### Other optional information

|  |
|--|
|  |
|--|

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

Louise Sarll

**Full name(s)**

Louise Sarll

**Position (eg  
Secretary, Chair, etc)**

Chair

**Date**

09/03/2023



Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2022

**Soham Playgroup  
Report and accounts  
Contents**

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| Notes to the balance sheet           | 6           |

**Soham Playgroup**

**Registered number: 1032286**

**Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2022.

**Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

**Trustees'**

The following persons served as trustees during the year:

|            |             |
|------------|-------------|
| L Sarll    | Chairperson |
| S Miller   | Secretary   |
| L Correa   |             |
| K Fahey    |             |
| C Lee      |             |
| M Irvine   |             |
| D Kirk     |             |
| T Fretwell |             |
| A Clark    |             |

This report was approved by the trustees on 19 October 2022 and signed on its behalf.

L Sarll  
Chairperson

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

19 October 2022

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2022**  
*for the information of the trustees only*

|   | <b>2022</b>    | <b>2021</b>   |
|---|----------------|---------------|
|   | <b>£</b>       | <b>£</b>      |
| <b>Sales</b>                                | 105,105        | 126,649       |
| Cost of sales                               | (94,799)       | (87,672)      |
| <b>Gross profit</b>                         | <u>10,306</u>  | <u>38,977</u> |
| Premises costs                              | (12,239)       | (12,046)      |
| Administrative expenses                     | (6,078)        | (22,768)      |
| <b>Operating (loss)/profit</b>              | <u>(8,011)</u> | <u>4,163</u>  |
| <b>(Loss)/profit for the financial year</b> | <u>(8,011)</u> | <u>4,163</u>  |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2022**

|                           | <b>Notes</b> | <b>2022</b><br><b>£</b> | <b>2021</b><br><b>£</b> |
|---------------------------|--------------|-------------------------|-------------------------|
| <b>Fixed assets</b>       |              |                         |                         |
| Tangible assets           | 2            | 7,563                   | 10,084                  |
| <b>Current assets</b>     |              |                         |                         |
| Stocks                    |              | 248                     | 248                     |
| Debtors                   | 3            | (1,248)                 | -                       |
| Cash at bank and in hand  |              | 48,699                  | 52,941                  |
|                           |              | <u>47,699</u>           | <u>53,189</u>           |
| <b>Net current assets</b> |              | <u>47,699</u>           | <u>53,189</u>           |
| <b>Net assets</b>         |              | <u>55,262</u>           | <u>63,273</u>           |
| Trustees reserves         |              | 55,262                  | 63,273                  |
| <b>Trustees' funds</b>    |              | <u>55,262</u>           | <u>63,273</u>           |

H James  
Trustee  
Approved by the trustees on 19 October 2022

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2022**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2022</b>    | <b>2021</b>    |
|----------------------------------|----------------|----------------|
|                                  | <b>£</b>       | <b>£</b>       |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 69,278         | 94,294         |
| Fees received                    | 27,821         | 26,928         |
| Registration fess                | 5,979          | 3,075          |
| Grant income                     | -              | -              |
| Fundraising                      | 665            | 1,515          |
| Donations                        | 1,362          | 523            |
| Training and Clothing            | -              | 314            |
|                                  | <u>105,105</u> | <u>126,649</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 85,448         | 84,565         |
| PAYE & NI                        | 2,863          | 3,675          |
| JRS Grant                        | -              | (688)          |
| Staff entertaining               | -              | 120            |
| Pension                          | 1,422          | -              |
| Staff training and welfare       | 768            | -              |
| DBS checks                       | 52             | -              |
| Equipment and activities         | 4,246          | -              |
|                                  | <u>94,799</u>  | <u>87,672</u>  |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 11,400         | 11,496         |
| Portacabin costs                 | 839            | 550            |
|                                  | <u>12,239</u>  | <u>12,046</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 179            | 225            |
| Stationery, IT and postage       | 1,927          | 1,555          |
| Toys and equipment               | 176            | 16,499         |
| Fundraising costs                | 42             | 204            |
| Subscriptions                    | 358            | 70             |
| Bank charges                     | 88             | 88             |
| Public liability Insurance       | -              | 660            |
| Committee Costs                  | -              | 105            |
| Gifts                            | 115            | -              |
| Insurance                        | 672            | -              |
| Depreciation                     | 2,521          | 3,362          |
|                                  | <u>6,078</u>   | <u>22,768</u>  |
|                                  | <u>113,116</u> | <u>122,486</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                     | <b>Land and<br/>buildings<br/>£</b> |
|---------------------|-------------------------------------|
| <b>Cost</b>         |                                     |
| At 1 September 2021 | 21,409                              |
| At 31 August 2022   | <u>21,409</u>                       |
| <b>Depreciation</b> |                                     |
| At 1 September 2021 | 11,325                              |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

|                       |               |
|-----------------------|---------------|
| Charge for the year   | 2,521         |
| At 31 August 2022     | <u>13,846</u> |
| <b>Net book value</b> |               |
| At 31 August 2022     | <u>7,563</u>  |
| At 31 August 2021     | <u>10,084</u> |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2022**

| <b>3 Debtors</b> | <b>2022</b>    | <b>2021</b> |
|------------------|----------------|-------------|
|                  | <b>£</b>       | <b>£</b>    |
| Trade debtors    | <u>(1,248)</u> | <u>-</u>    |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2022

**Soham Playgroup  
Report and accounts  
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| Notes to the profit and loss account | 5           |
| Notes to the balance sheet           | 6           |

**Soham Playgroup**

**Registered number: 1032286**

**Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2022.

**Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

**Trustees'**

The following persons served as trustees during the year:

|            |             |
|------------|-------------|
| L Sarll    | Chairperson |
| S Miller   | Secretary   |
| L Correa   |             |
| K Fahey    |             |
| C Lee      |             |
| M Irvine   |             |
| D Kirk     |             |
| T Fretwell |             |
| A Clark    |             |

This report was approved by the trustees on 19 October 2022 and signed on its behalf.

L Sarll  
Chairperson

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

19 October 2022

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2022**  
*for the information of the trustees only*

|   | <b>2022</b>    | <b>2021</b>   |
|---|----------------|---------------|
|   | <b>£</b>       | <b>£</b>      |
| <b>Sales</b>                                | 105,105        | 126,649       |
| Cost of sales                               | (94,799)       | (87,672)      |
| <b>Gross profit</b>                         | <u>10,306</u>  | <u>38,977</u> |
| Premises costs                              | (12,239)       | (12,046)      |
| Administrative expenses                     | (6,078)        | (22,768)      |
| <b>Operating (loss)/profit</b>              | <u>(8,011)</u> | <u>4,163</u>  |
| <b>(Loss)/profit for the financial year</b> | <u>(8,011)</u> | <u>4,163</u>  |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2022**

|                           | Notes | 2022<br>£     | 2021<br>£     |
|---------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>       |       |               |               |
| Tangible assets           | 2     | 7,563         | 10,084        |
| <b>Current assets</b>     |       |               |               |
| Stocks                    |       | 248           | 248           |
| Debtors                   | 3     | (1,248)       | -             |
| Cash at bank and in hand  |       | 48,699        | 52,941        |
|                           |       | <u>47,699</u> | <u>53,189</u> |
| <b>Net current assets</b> |       | <u>47,699</u> | <u>53,189</u> |
| <b>Net assets</b>         |       | <u>55,262</u> | <u>63,273</u> |
| Trustees reserves         |       | 55,262        | 63,273        |
| <b>Trustees' funds</b>    |       | <u>55,262</u> | <u>63,273</u> |

H James  
Trustee  
Approved by the trustees on 19 October 2022

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2022**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2022</b>    | <b>2021</b>    |
|----------------------------------|----------------|----------------|
|                                  | <b>£</b>       | <b>£</b>       |
| <b>Sales</b>                     |                |                |
| Cambridgeshire County Council    | 69,278         | 94,294         |
| Fees received                    | 27,821         | 26,928         |
| Registration fess                | 5,979          | 3,075          |
| Grant income                     | -              | -              |
| Fundraising                      | 665            | 1,515          |
| Donations                        | 1,362          | 523            |
| Training and Clothing            | -              | 314            |
|                                  | <u>105,105</u> | <u>126,649</u> |
| <b>Administrative expenses</b>   |                |                |
| Employee costs:                  |                |                |
| Staff wages                      | 85,448         | 84,565         |
| PAYE & NI                        | 2,863          | 3,675          |
| JRS Grant                        | -              | (688)          |
| Staff entertaining               | -              | 120            |
| Pension                          | 1,422          | -              |
| Staff training and welfare       | 768            | -              |
| DBS checks                       | 52             | -              |
| Equipment and activities         | 4,246          | -              |
|                                  | <u>94,799</u>  | <u>87,672</u>  |
| Premises costs:                  |                |                |
| Rent of permanent settings       | 11,400         | 11,496         |
| Portacabin costs                 | 839            | 550            |
|                                  | <u>12,239</u>  | <u>12,046</u>  |
| General administrative expenses: |                |                |
| Telephone and fax                | 179            | 225            |
| Stationery, IT and postage       | 1,927          | 1,555          |
| Toys and equipment               | 176            | 16,499         |
| Fundraising costs                | 42             | 204            |
| Subscriptions                    | 358            | 70             |
| Bank charges                     | 88             | 88             |
| Public liability Insurance       | -              | 660            |
| Committee Costs                  | -              | 105            |
| Gifts                            | 115            | -              |
| Insurance                        | 672            | -              |
| Depreciation                     | 2,521          | 3,362          |
|                                  | <u>6,078</u>   | <u>22,768</u>  |
|                                  | <u>113,116</u> | <u>122,486</u> |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |                       |
|---|-----------------------|
| Tenants improvements                    | 5 years straight line |
| Leasehold land and buildings            | over the lease term   |
| Plant and machinery                     | over 5 years          |
| Fixtures, fittings, tools and equipment | over 5 years          |

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

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***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                     | <b>Land and<br/>buildings<br/>£</b> |
|---------------------|-------------------------------------|
| <b>Cost</b>         |                                     |
| At 1 September 2021 | 21,409                              |
| At 31 August 2022   | <u>21,409</u>                       |
| <b>Depreciation</b> |                                     |
| At 1 September 2021 | 11,325                              |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2022**

|                       |               |
|-----------------------|---------------|
| Charge for the year   | 2,521         |
| At 31 August 2022     | <u>13,846</u> |
| <b>Net book value</b> |               |
| At 31 August 2022     | <u>7,563</u>  |
| At 31 August 2021     | <u>10,084</u> |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2022**

| <b>3 Debtors</b> | <b>2022</b>    | <b>2021</b> |
|------------------|----------------|-------------|
|                  | <b>£</b>       | <b>£</b>    |
| Trade debtors    | <u>(1,248)</u> | <u>-</u>    |

**4 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cambs  
CB7 5GU

**SOHAM PLAYGROUPS WINDMILLS UNDER FIVES**

England & Wales - Charity number 1032286

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# Accounts

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# Trustees' Annual Report for the period

|             |                   |      |      |           |                 |     |      |
|-------------|-------------------|------|------|-----------|-----------------|-----|------|
| <b>From</b> | Period start date |      |      | <b>To</b> | Period end date |     |      |
|             | 01                | Sept | 2020 |           | 31              | Aug | 2021 |

## Section A Reference and administration details

|   |                 |         |  |
|---|-----------------|---------|--|
| <b>Charity name</b>                       | Soham Playgroup |         |  |
| <b>Other names charity is known by</b>    |                 |         |  |
| <b>Registered charity number (if any)</b> | 1032286         |         |  |
| <b>Charity's principal address</b>        | 3 Ennion Close  |         |  |
|   | Soham           |         |  |
|   | Ely             |         |  |
|   | <b>Postcode</b> | CB7 5GU |  |

### Names of the charity trustees who manage the charity

|    | Trustee name    | Office (if any)          | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-----------------|--------------------------|-----------------------------------|---|
| 1  | Louise Sarll    | Chair                    |                                   |   |
| 2  | Stacey Miller   | Secretary                |                                   |   |
| 3  | Kat Fahey       | Treasurer                |                                   |   |
| 4  | Demi Kirk       |                          |                                   |   |
| 5  | Tracey Fretwell |                          |                                   |   |
| 6  | Caroline Neech  |                          |                                   |   |
| 7  | Heidi Cooper    |                          |                                   |   |
| 8  | Hayley James    |                          |                                   |   |
| 9  | Christie Lee    |                          |                                   |   |
| 10 | Angela Clark    | Ofsted Registered Person |                                   |   |
| 11 |                 |                          |                                   |   |
| 12 |                 |                          |                                   |   |
| 13 |                 |                          |                                   |   |
| 14 |                 |                          |                                   |   |
| 15 |                 |                          |                                   |   |
| 16 |                 |                          |                                   |   |
| 17 |                 |                          |                                   |   |
| 18 |                 |                          |                                   |   |
| 19 |                 |                          |                                   |   |
| 20 |                 |                          |                                   |   |

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
|      |                                   |
|      |                                   |

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

### Name of chief executive or names of senior staff members (Optional information)

Angela Clark – Manager and Ofsted Registered Person

## Section B Structure, governance and management

### Description of the charity's trusts

|   |              |
|---|--------------|
| Type of governing document<br>(eg. trust deed, constitution)        | Constitution |
| How the charity is constituted<br>(eg. trust, association, company) | Association  |
| Trustee selection methods<br>(eg. appointed by, elected by)         | Elected      |

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

**AIMS, OBJECTIVES & VISION**

To maintain and keep providing high quality childcare with a happy atmosphere within a safe, secure and stimulating environment.  
To encourage the development of self-esteem and independence which will help children to make a natural transition to full time schooling.  
To ensure each child is supported in developing their potential at their own pace by means of developmentally appropriate play activities and a high level of individual adult input.  
To provide activities and experiences that are planned to meet their individual stages of development within the early year's foundation stage.  
To always look at ways to improve and update the environment, layout, equipment and resources available within the Playgroup.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

At the children's centre, located in close proximity to the Weatheralls primary school we have sessions of 8.45 - 2.45 Monday, Wednesday & Friday and 11.45 - 2.45.  
At St Andrews primary school we open five days a week 8.45 - 2.45, this is in our own private setting, which has been significantly renovated inside and outside to optimize the children's experience.  
A maximum of 25 children may attend each setting at any one time. We allow registration at any time, and children may start from their 2<sup>nd</sup> birthday.  
We are a registered early years provider (registered charity number 1032286) and are eligible for Nursery Education Grant funding for 2 to 3 year olds, which is applied for and received through Cambridgeshire County Council.  
We are governed by Ofsted and received a 'Good' Ofsted inspection at our St Andrews setting in June 2019. And a Good Ofsted inspection at the Weatheralls in January 2020. The Ofsted reports are available for parents to view at the individual settings and on the Ofsted website.  
We are accredited with the Pre-School Learning Alliance (PLA) and as such work to staff ratios of 1 adult: 4 children for 2 year olds and 1:6 for 3 years old and over.  
The Trustees have had regard to the Charity Commission on public benefit.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

We mainly attract children from Soham and its neighbouring villages. We advertise through our own Web Site, social media, children's centre's, health visiting teams, posters in local businesses/libraries etc. and word of mouth recommendations.

We utilise an app called Tapestry online learning journey, we actively update children's online portfolio with observations, photos and assessments which are shared with individual children's parents or guardians.

We have a closed parental/guardian group on Facebook (only by invitation to ensure confidentiality) Parents can see our themes and resources and contact us. They are encouraged to leave feedback & reviews. Recent newsletters and events are posted in the confidential group to ensure we follow policy.

We also have a Web Site [www.sohamplaygroup.co.uk](http://www.sohamplaygroup.co.uk)

We have had some families at the start of the year chose not to send their children due to their fears for covid but on the whole attendance has been good.

We received a local area opportunity grant and have been able to enhance the outdoor areas at both settings.

We have worked with the government guidelines for covid we some closures but we look forward to this being a memory.

We have undertaken lots of training and this has been carried out via zoom, we have been able to meet new families in the gardens at both settings thus maintaining a good connection with our families.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

We have a reserve account with £20,000 and we will look to increase this annually.

**Details of any funds materially in deficit**

N/A

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds are Early Year Funding applied for and received from Cambridgeshire County Council, this is a combination of means tested funding for 2 year olds and universal funding for 3 year olds. We also look to fundraise towards specific projects are targets with have included the outdoor learning environment at our St Andrews setting. We have been able to undertake tree planting, growing of produce and den building with our children at this setting.

We will be looking to fundraise going forwards towards an outdoor classroom at the St Andrews setting.

**Section F Other optional information**

Empty box for optional information.

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|  |                     |  |
|--|---------------------|--|
| <b>Signature(s)</b>                        | <i>Louise Sarll</i> |  |
| <b>Full name(s)</b>                        | Louise Sarll        |  |
| <b>Position (eg Secretary, Chair, etc)</b> | Chair               |  |
| <b>Date</b>                                | 28/04/2022          |  |

Registered charity number  
1032286

Soham Playgroup  
Report and Accounts  
31 August 2021

**Soham Playgroup  
Report and accounts  
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**Soham Playgroup****Registered number: 1032286****Trustees' Report**

The trustees present their report and accounts for the year ended 31 August 2021.

**Principal activities**

The charity's principal activity during the year continued to be that of the provision of early years childcare and the application of the early years foundation stage framework

**Trustees'**

The following persons served as trustees during the year:

|             |             |
|-------------|-------------|
| L Sarll     | Chairperson |
| H James     | Treasurer   |
| S Miller    | Secretary   |
| A Botting   |             |
| A Clark     |             |
| H Cooper    |             |
| S Hines     |             |
| M Irvine    |             |
| T Fretwell  |             |
| C Lee       |             |
| N Salisbury |             |
| K Fahey     |             |
| C Neech     |             |
| D Kirk      |             |

This report was approved by the trustees on 20 October 2021 and signed on its behalf.

L Sarll  
Chairperson

**Soham Playgroup  
Accountants' Report**

**Accountants' report to the trustees of  
Soham Playgroup**

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Johnson & Co Accountants Ltd

30a High Street  
Soham  
Ely  
Cambs  
CB7 5HE

20 October 2021

**Soham Playgroup**  
**Schedule to the profit and loss account**  
**for the year ended 31 August 2021**  
*for the information of the trustees only*

|   | <b>2021</b>   | <b>2020</b>     |
|---|---------------|-----------------|
|   | <b>£</b>      | <b>£</b>        |
| <b>Sales</b>                                | 126,649       | 103,407         |
| Cost of sales                               | (87,672)      | (95,117)        |
| <b>Gross profit</b>                         | <u>38,977</u> | <u>8,290</u>    |
| Premises costs                              | (12,046)      | (17,903)        |
| Administrative expenses                     | (22,768)      | (3,234)         |
| <b>Operating profit/(loss)</b>              | <u>4,163</u>  | <u>(12,847)</u> |
| Interest receivable                         | -             | 1               |
| <b>Profit/(loss) for the financial year</b> | <u>4,163</u>  | <u>(12,846)</u> |

**Soham Playgroup**  
**Registered Charity number:** 1032286  
**Balance Sheet**  
**as at 31 August 2021**

|   | Notes | 2021<br>£     | 2020<br>£     |
|---|-------|---------------|---------------|
| <b>Fixed assets</b>                                   |       |               |               |
| Tangible assets                                       | 2     | 10,084        | 13,446        |
| <b>Current assets</b>                                 |       |               |               |
| Stocks  |       | 248           | 248           |
| Debtors   | 3     | -             | 336           |
| Cash at bank and in hand                              |       | 52,941        | 45,425        |
|   |       | <u>53,189</u> | <u>46,009</u> |
| <b>Creditors: amounts falling due within one year</b> | 4     | -             | (345)         |
| <b>Net current assets</b>                             |       | <u>53,189</u> | <u>45,664</u> |
| <b>Net assets</b>                                     |       | <u>63,273</u> | <u>59,110</u> |
| Trustees reserves                                     |       | 63,273        | 59,110        |
| <b>Trustees' funds</b>                                |       | <u>63,273</u> | <u>59,110</u> |

H James  
Trustee  
Approved by the trustees on 20 October 2021

**Soham Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2021**

*This schedule does not form part of the statutory accounts*

|                                  | <b>2021</b>   | <b>2020</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>£</b>      | <b>£</b>      |
| <b>Sales</b>                     |               |               |
| Cambridgeshire County Council    | 94,294        | 75,862        |
| Fees received                    | 26,928        | 23,891        |
| Registration fess                | 3,075         | 834           |
| Grant income                     | -             | 500           |
| Fundraising                      | 1,515         | 284           |
| Donations                        | 523           | 1,953         |
| Training and Clothing            | 314           | 83            |
|                                  | <hr/> 126,649 | <hr/> 103,407 |
| <b>Administrative expenses</b>   |               |               |
| Employee costs:                  |               |               |
| Staff wages                      | 84,565        | 93,089        |
| PAYE & NI                        | 3,675         | 6,306         |
| JRS Grant                        | (688)         | (6,992)       |
| Staff entertaining               | 120           | 80            |
| Staff training and welfare       | -             | 675           |
| DBS checks                       | -             | 62            |
| Equipment and activities         | -             | 1,897         |
|                                  | <hr/> 87,672  | <hr/> 95,117  |
| Premises costs:                  |               |               |
| Rent of permanent settings       | 11,496        | 12,663        |
| Portacabin costs                 | 550           | 758           |
| Depreciation                     | -             | 4,482         |
|                                  | <hr/> 12,046  | <hr/> 17,903  |
| General administrative expenses: |               |               |
| Telephone and fax                | 225           | 80            |
| Stationery, IT and postage       | 1,555         | 1,175         |
| Toys and equipment               | 16,499        | 698           |
| Fundraising costs                | 204           | 77            |
| Subscriptions                    | 70            | 277           |
| Bank charges                     | 88            | 94            |
| Public liability Insurance       | 660           | 660           |
| Committee Costs                  | 105           | 163           |
| Christmas fayre                  | -             | 10            |
| Depreciation                     | 3,362         | -             |
|                                  | <hr/> 22,768  | <hr/> 3,234   |
|                                  | <hr/> 122,486 | <hr/> 116,254 |

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

|   |              |
|---|--------------|
| Plant and machinery                     | over 5 years |
| Fixtures, fittings, tools and equipment | over 5 years |

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Soham Playgroup**  
**Notes to the balance sheet**  
**for the year ended 31 August 2021**

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Tangible fixed assets**

|                       | <b>Land and<br/>buildings<br/>£</b> |
|-----------------------|-------------------------------------|
| <b>Cost</b>           |                                     |
| At 1 September 2020   | 21,409                              |
| At 31 August 2021     | <u>21,409</u>                       |
| <b>Depreciation</b>   |                                     |
| At 1 September 2020   | 7,963                               |
| Charge for the year   | 3,362                               |
| At 31 August 2021     | <u>11,325</u>                       |
| <b>Net book value</b> |                                     |
| At 31 August 2021     | <u>10,084</u>                       |
| At 31 August 2020     | <u>13,446</u>                       |

**Soham Playgroup  
Notes to the balance sheet  
for the year ended 31 August 2021**

| <b>3 Debtors</b> | <b>2021</b> | <b>2020</b> |
|------------------|-------------|-------------|
|                  | <b>£</b>    | <b>£</b>    |
| Trade debtors    | -           | 336         |

| <b>4 Creditors: amounts falling due within one year</b> | <b>2021</b> | <b>2020</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Trade creditors   | -           | 345         |

**5 Other information**

Soham Playgroup is registered with the Charities Commission, the address for correspondence is:

3 Ennion Close  
Soham  
Ely  
Cams  
CB7 5GU