

PLAYTIMES

England & Wales · Charity number 1032297

Details

Other names	ELLINGTON SPALDWICK AND DISTRICT UNDER FIVES GROUP
Status	Registered
Legal form	Other
Registered	1994-01-31
Register	View on the Charity Commission register

Contact

Address	Playtimes Ferriman Road Spaldwick Huntingdon Cambridgeshire PE28 0TQ
Phone	01480890077
Email	playtimesoffice@gmail.co.uk
Website	www.playtimesplaygroup.co.uk

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: Established Preschool offering pre-school learning and education for children aged between 2 and 4 years and provision of a breakfast, after-school and holiday club for children ages 2-11.

Classification

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

Geography

- **Area of benefit:** IN PRACTICE SPALDWICK, CAMBRIDGESHIRE
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£132,627	£127,224	-	-
2024-03-31	£130,031	£106,730	-	-
2023-03-31	£105,486	£99,651	-	-
2022-03-31	£82,575	£88,406	-	-
2021-03-31	£82,106	£80,763	-	-

Trustees

Name	Role	Appointed
Kim Judge	Chair	2023-12-01
Diana Sands		2025-02-03
Ian Pattle		2025-03-09
James Glover		2014-10-10
Karina Chopping		2025-03-17
Melanie Hamilton		2023-12-01
Michelle Rider		2018-11-22

PLAYTIMES

England & Wales - Charity number 1032297

Accounts

Registered Charity Number
1032297

Playtimes

Report and Accounts

31 March 2025

Playtimes
Report and accounts
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Playtimes

The report of the trustees for the year ended 31 March 2025

Introduction

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

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Playtimes. It was previously known as Ellington, Spaldwick and District Under-5's Group. The charity merged with Spaldwick After School Club in 2014.

The legal registration details are :-

Date of formation	5th December 1991
The Principal Office is	Ferriman Road, Spaldwick, Huntingdon, Cambs, PE28 0TQ
Charity Registration Number	1032297
The telephone number is	01480 890077

Objectives and Activities of the Charity

To enhance the development and education of children under statutory school age and provide wrap-around care for school age children by encouraging parents to understand and provide for the needs of their children through community groups.

The charity's aims including the changes or differences it seeks to make through its activities and the public benefit that is provided.

The aims of the Pre-school are 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, and to enhance the education and provide for the recreation of children of school age by making facilities and services available to them during out of school hours and school holidays, and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

An explanation of the charity's main objectives for the year.

The main objectives are the provision of a safe, secure and stimulating environment and to work within the appropriate framework that ensures equality of opportunity for all children and families.

An explanation of the charity's strategies for achieving its stated objectives.

The strategy is to acquire funding, through fees and grants, in order to support the staff and premises necessary for the work to continue.

Details of significant activities (including its main programmes, projects, or services provided) that contribute to the achievement of the stated objectives.

In fulfilling its aim of providing a safe, secure and stimulating environment, the playgroup has provided 25 places per session (2 sessions per day) to local families. We also provide a breakfast club for children aged 2 to 11 years (maximum 25 places) from 8am to 9am with a healthy breakfast provided, an after school club (S-Club) for children aged 4 to 11 years (maximum 40 places) and a Holiday Club for children aged 2 to 11 years (maximum 40 places) that runs for 9 weeks during school holidays and on all school training days.

The contribution of volunteers

The Charity has a parent committee of 7 trustees, all of whom are volunteers, and utilises the services of up to 8 paid staff at any one time on a regular basis.

Summary of main activities of the charity in relation to its objects

Children may join playgroup when they are 2 years of age. The aim of the playgroup is to provide a happy, safe and stimulating environment in which pre-school children can play together on a regular basis.

Each session is planned and includes play activities that help progress the children's learning and development in each of the areas covered by the Revised Early Years Foundation Stage 2012. These are Personal, Social and Emotional Development, Communication and Language, Mathematics, Understanding of the World, Physical development, Expressive Arts and Design and Literacy. Children are encouraged through play to use all their senses to explore the world around them. We provide safe and stimulating opportunities, using encouragement and praise for effort. Success breeds success! A drink and fresh fruit (provided by parents) are offered to children.

Children attending Spaldwick Community Primary School may attend the after school club, known as S-club and any child aged 4 to 11 may attend the Holiday Club. The aim of the after school club is to provide a happy, safe and stimulating environment in which school age children can relax and have fun out of school. Both clubs follow the Playwork principles.

Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

The staff of the Charity has continued to offer quality childcare within the framework that ensures equality of opportunity for all children and families. Over the academic year 55 families have been able to access the sessions that Playtimes offers.

Fundraising activities

The charity has had some business areas supported by grants from Early Years and Childcare. There are regular fundraising events including the Easter Bonnet Parade.

Factors relevant to the achievement of the charity's objectives

To remain a self-sustainable enterprise. To achieve a good working relationship with the staff and volunteers. To continue to access new funding streams successfully, so we can continue our capital development programme. To continue to interact with the community.

Summary of the main achievements of the charity during the year

Our manager has been committed to implementing the Early Years Foundation Stage within the setting, which continually improves the quality of the provision by extending children's learning and staff development. In addition she is committed to implementing the Playwork principles in out of school care.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

New trustees are recruited from Playtimes parents. The appointment of new trustees is proposed by the trustees and ratified at the annual general meeting by the members.

The policies and procedures adopted for the induction and training of trustees.

Prior to our Annual General Meeting parents are invited to nominate themselves or other parents for positions on the committee. Mini job descriptions are provided so that parents can make an informed choice. Should they be appointed they are required to complete Members Eligibility forms and a Members Pledge form. The top 3 members of the committee (Chair, Secretary and Treasurer) are required to sign the Land Lease.

A handover between old and new committee members will take place and any training courses that are needed will be organised.

The organisational structure of the charity and how decisions are made.

The Charity has a Management Committee of 7 volunteer members who have overall control and responsibility for policy and decision making.

The day to day management and responsibility for implementing policies is carried out by a Manager. There are 7 part time employees.

Membership of a wider network

The Charity has no responsibility for, nor is it answerable to, any other organisation.

Relationships between the charity and related parties, including its subsidiaries

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Relationships with other groups, charities and individuals

The playgroup has developed working links with a number of statutory and local voluntary agencies.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for any unexpected losses in the future.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or decrease the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principal funding sources are the Early Years & Childcare, Government Pre-school vouchers, fees and fundraising.

The funding obtained during the year has enabled improvements to the pre-school facilities, new toys and equipment.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £5,403 (2024: incoming resources £23,301).

The total reserves at the year end stand at £287,127 (2024: £281,724).

A majority of the expenditure is spent on management and administration.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Plans for Future Periods

Plans for the future include the possibility of starting offering hot lunches to playgroup children.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Kim Judge (Committee Chair), Michelle Rider (Administrator).

The members of the Board of Trustees of the Charity during the year ended 31 March 2025 were :-

Kim Judge
Karina Chopping
Ian Pattle
Melanie Hamilton
Diana Sands
Michelle Rider
James Glover

At the Annual General Meeting all retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Kim Judge
Karina Chopping
Ian Pattle
Melanie Hamilton
Diana Sands
Michelle Rider
James Glover

Bankers

Lloyds TSB

Independent Examiner

Jonathan Essam
Chartered Accountant
23 Cottingham Way
Thrapston
Northants
NN14 4PL

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 July 2025

K Judge
Chair

Playtimes

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 March 2025

I report on the financial statements of the Charity for the year ended 31st March 2025 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Essam
Chartered Accountant

The Examiner's relevant professional qualification or body: ICAEW

23 Cottingham Way
Thrapston
Northants
NN14 4PL

The date upon which my opinion is expressed is :-
28 July 2025

Playtimes
Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	2,500	7,460	9,960	1,966
Activities for generating funds	153	-	153	1,482
Investment Income	308	-	308	314
<i>Incoming resources from charitable activities</i>	122,206	-	122,206	126,269
Total incoming resources	125,167	7,460	132,627	130,031
 <i>Costs of charitable activities</i>	 124,807	 1,787	 126,594	 106,100
<i>Governance costs</i>	630	-	630	630
Total resources expended	125,437	1,787	127,224	106,730
 Net incoming resources before transfers between funds	 (270)	 5,673	 5,403	 23,301
 Net movement in funds	 (270)	 5,673	 5,403	 23,301
 Reconciliation of funds				
 <i>Total funds brought forward</i>	 274,257	 7,467	 281,724	 258,423
Total Funds carried forward	273,987	13,140	287,127	281,724

All activities derive from continuing operations

**Playtimes
Balance Sheet
as at 31 March 2025**

	Notes	£	2025 £	£	2024 £
<i>The assets and liabilities of the charity :</i>					
Tangible assets	7		221,145		221,145
Total fixed assets			<u>221,145</u>		<u>221,145</u>
Current assets					
Debtors and prepayments		1,994		-	
Cash at bank and in hand		<u>64,618</u>		<u>61,209</u>	
Total current assets		<u>66,612</u>		<u>61,209</u>	
Creditors:-					
amounts due within one year	8	(630)		(630)	
Net current assets			<u>65,982</u>		<u>60,579</u>
Total assets less current liabilities			<u>287,127</u>		<u>281,724</u>
Net assets			<u><u>287,127</u></u>		<u><u>281,724</u></u>
<i>The funds of the charity :</i>					
Unrestricted income funds					
Unrestricted revenue accumulated funds		90,613		90,883	
Unrestricted capital funds					
Designated fixed asset funds		<u>183,374</u>		<u>183,374</u>	
Total unrestricted funds			273,987		274,257
Restricted income funds					
Restricted revenue accumulated funds		<u>13,140</u>		<u>7,467</u>	
Total restricted funds			13,140		7,467
Total charity funds			<u><u>287,127</u></u>		<u><u>281,724</u></u>

Approved on behalf of the Board of Trustees:

**K Judge
Trustee
Approved by the Trustees on 28 July 2025**

Playtimes
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

These are the costs of fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountant's fees and costs linked to the strategic management of the charity.

Allocation of costs within types of resources expended

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Playtimes
Notes to the Accounts
for the year ended 31 March 2025

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost.

Items of less than £250 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment 25% straight line

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year	2025	2024
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	132,319	129,717
and after charging:-		
Pension costs	3,452	2,332
Independent Examiner's Fees	630	630

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Investment Income	2025	2024
	£	£
Other bank deposit interest received	308	314

Playtimes
Notes to the Accounts
for the year ended 31 March 2025

6 Staff Costs and Emoluments	2025	2024
	£	£
Gross Salaries	93,718	87,156
Pension Contributions	3,452	2,332
	<u>97,170</u>	<u>89,488</u>

Numbers of full time employees or full time equivalents	2025	2024
Engaged on charitable activities	<u>8</u>	<u>7</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Tangible functional fixed assets

	Leasehold Land and Buildings £	Equipment £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2024	221,145	14,086	235,231
At 31 March 2025	<u>221,145</u>	<u>14,086</u>	<u>235,231</u>
Accumulated depreciation and impairment provisions			
At 1 April 2024	-	14,086	14,086
At 31 March 2025	<u>-</u>	<u>14,086</u>	<u>14,086</u>
Net book value			
At 31 March 2025	<u>221,145</u>	<u>-</u>	<u>221,145</u>
At 31 March 2024	<u>221,145</u>	<u>-</u>	<u>221,145</u>

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
Incoming Resources				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
Sundry donations	-	-	-	1,100
County Council grant	2,500	7,460	9,960	866
Total Grants, Legacies & Donations Received	2,500	7,460	9,960	1,966
Activities for generating funds				
Fundraising activities	153	-	153	1,482
Total of activities for generating funds	153	-	153	1,482
Investment Income				
Other bank deposit interest received	308	-	308	314
Total Investment Income	308	-	308	314
Incoming resources from charitable activities				
Primary purpose trading	122,206	-	122,206	126,269
	122,206	-	122,206	126,269
Total Incoming Resources	125,167	7,460	132,627	130,031

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
Costs of generating funds				
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	5,573	1,787	7,360	5,436
	5,573	1,787	7,360	5,436
<i>Management and administration costs</i>				
<i>in support of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	93,718	-	93,718	87,156
Pension contributions charitable employees	3,452	-	3,452	2,332
	97,170	-	97,170	89,488
<i>Employee costs:</i>				
Training and welfare	743	-	743	1,500
	743	-	743	1,500
<i>Premises Costs</i>				
Rates, water and service charges	1,905	-	1,905	1,870
Insurance	1,996	-	1,996	1,809
Light and heat	4,523	-	4,523	1,221
Cleaning	488	-	488	930
Premises repairs and renewals	9,936	-	9,936	2,089
	18,848	-	18,848	7,919
<i>General administrative expenses:</i>				
Telephone and internet	632	-	632	561
Subscriptions	1,841	-	1,841	1,196
	2,473	-	2,473	1,757
Total Support costs	119,234	-	119,234	100,664
Total Expended on Charitable Activities	124,807	1,787	126,594	106,100

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	630	-	630	630
Total governance costs	630	-	630	630

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Accounts

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31 March 2024

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Date of formation	5th December 1991
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- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
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The contribution of volunteers

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Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

The staff of the Charity has continued to offer quality childcare within the framework that ensures equality of opportunity for all children and families. Over the academic year 55 families have been able to access the sessions that Playtimes offers.

Fundraising activities

The charity has had some business areas supported by grants from Early Years and Childcare. There are regular fundraising events including the Easter Bonnet Parade.

Factors relevant to the achievement of the charity's objectives

To remain a self-sustainable enterprise. To achieve a good working relationship with the staff and volunteers. To continue to access new funding streams successfully, so we can continue our capital development programme. To continue to interact with the community.

Summary of the main achievements of the charity during the year

Our manager has been committed to implementing the Early Years Foundation Stage within the setting, which continually improves the quality of the provision by extending children's learning and staff development. In addition she is committed to implementing the Playwork principles in out of school care.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

New trustees are recruited from Playtimes parents. The appointment of new trustees is proposed by the trustees and ratified at the annual general meeting by the members.

The policies and procedures adopted for the induction and training of trustees.

Prior to our Annual General Meeting parents are invited to nominate themselves or other parents for positions on the committee. Mini job descriptions are provided so that parents can make an informed choice. Should they be appointed they are required to complete Members Eligibility forms and a Members Pledge form. The top 3 members of the committee (Chair, Secretary and Treasurer) are required to sign the Land Lease.

A handover between old and new committee members will take place and any training courses that are needed will be organised.

The organisational structure of the charity and how decisions are made.

The Charity has a Management Committee of 7 volunteer members who have overall control and responsibility for policy and decision making.

The day to day management and responsibility for implementing policies is carried out by a Manager. There are 7 part time employees.

Membership of a wider network

The Charity has no responsibility for, nor is it answerable to, any other organisation.

Relationships between the charity and related parties, including its subsidiaries

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Relationships with other groups, charities and individuals

The playgroup has developed working links with a number of statutory and local voluntary agencies.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for any unexpected losses in the future.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or decrease the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principal funding sources are the Early Years & Childcare, Government Pre-school vouchers, fees and fundraising.

The funding obtained during the year has enabled improvements to the pre-school facilities, new toys and equipment.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £23,301 (2023: incoming resources £5,835).

The total reserves at the year end stand at £281,724 (2023: £258,423).

A majority of the expenditure is spent on management and administration.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Plans for Future Periods

Plans for the future include the possibility of starting offering hot lunches to playgroup children.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Kim Judge (Committee Chair), Michelle Rider (Administrator).

The members of the Board of Trustees of the Charity during the year ended 31 March 2024 were :-

Kim Judge
Nicolas Winckler
James French
Melanie Hamilton
Melissa Watts
Michelle Rider
James Glover

At the Annual General Meeting all retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Kim Judge
Nicolas Winckler
James French
Melanie Hamilton
Melissa Watts
Michelle Rider
James Glover

Bankers

Lloyds TSB

Independent Examiner

Jonathan Essam
Chartered Accountant
23 Cottingham Way
Thrapston
Northants
NN14 4PL

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 14 October 2024

K Judge
Chair

Playtimes

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 March 2024

I report on the financial statements of the Charity for the year ended 31st March 2024 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Essam
Chartered Accountant

The Examiner's relevant professional qualification or body: ICAEW

23 Cottingham Way
Thrapston
Northants
NN14 4PL

The date upon which my opinion is expressed is :-
14 October 2024

Playtimes
Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2024 £	2024 £	2024 £	2023 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	1,100	866	1,966	10,400
Activities for generating funds	1,482	-	1,482	235
Investment Income	314	-	314	59
<i>Incoming resources from charitable activities</i>	126,269	-	126,269	94,792
Total incoming resources	129,165	866	130,031	105,486
 <i>Costs of charitable activities</i>	 106,072	 28	 106,100	 99,111
<i>Governance costs</i>	630	-	630	540
Total resources expended	106,702	28	106,730	99,651
 Net incoming resources before transfers between funds	 22,463	 838	 23,301	 5,835
 Net movement in funds	 22,463	 838	 23,301	 5,835
 Reconciliation of funds				
 <i>Total funds brought forward</i>	 251,794	 6,629	 258,423	 252,588
Total Funds carried forward	274,257	7,467	281,724	258,423

All activities derive from continuing operations

**Playtimes
Balance Sheet
as at 31 March 2024**

	Notes	£	2024 £	£	2023 £
<i>The assets and liabilities of the charity :</i>					
Tangible assets	7		221,145		221,145
Total fixed assets			<u>221,145</u>		<u>221,145</u>
Current assets					
Cash at bank and in hand		61,209		37,818	
Creditors:-					
amounts due within one year	8	(630)		(540)	
Net current assets			<u>60,579</u>	<u>37,278</u>	
Total assets less current liabilities			<u>281,724</u>	<u>258,423</u>	
Net assets			<u><u>281,724</u></u>	<u><u>258,423</u></u>	
<i>The funds of the charity :</i>					
Unrestricted income funds					
Unrestricted revenue accumulated funds		90,883		68,420	
Unrestricted capital funds					
Designated fixed asset funds		<u>183,374</u>		<u>183,374</u>	
Total unrestricted funds			274,257		251,794
Restricted income funds					
Restricted revenue accumulated funds		<u>7,467</u>		<u>6,629</u>	
Total restricted funds			7,467		6,629
Total charity funds			<u><u>281,724</u></u>	<u><u>258,423</u></u>	

Approved on behalf of the Board of Trustees:

**K Judge
Trustee
Approved by the Trustees on 14 October 2024**

Playtimes
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

These are the costs of fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountant's fees and costs linked to the strategic management of the charity.

Allocation of costs within types of resources expended

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Playtimes
Notes to the Accounts
for the year ended 31 March 2024

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost.

Items of less than £250 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment 25% straight line

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year	2024	2023
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	129,717	105,427
and after charging:-		
Pension costs	2,332	1,956
Independent Examiner's Fees	630	540

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Investment Income	2024	2023
	£	£
Other bank deposit interest received	314	59

Playtimes
Notes to the Accounts
for the year ended 31 March 2024

6 Staff Costs and Emoluments	2024	2023
	£	£
Gross Salaries	87,156	70,278
Pension Contributions	2,332	1,956
	<u>89,488</u>	<u>72,234</u>

Numbers of full time employees or full time equivalents	2024	2023
Engaged on charitable activities	<u>7</u>	<u>8</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Tangible functional fixed assets	Leasehold Land and Buildings £	Equipment £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2023	221,145	14,086	235,231
At 31 March 2024	<u>221,145</u>	<u>14,086</u>	<u>235,231</u>
Accumulated depreciation and impairment provisions			
At 1 April 2023	-	14,086	14,086
At 31 March 2024	<u>-</u>	<u>14,086</u>	<u>14,086</u>
Net book value			
At 31 March 2024	<u>221,145</u>	<u>-</u>	<u>221,145</u>
At 31 March 2023	<u>221,145</u>	<u>-</u>	<u>221,145</u>

8 Creditors: amounts falling due within one year	2024	2023
	£	£
Accrued expenses	630	540
	<u>630</u>	<u>540</u>

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
	£	£	£	£
Incoming Resources				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
Sundry donations	1,100		1,100	-
County Council grant	-	866	866	4,800
Woolly Wind Hill Farm Grant	-		-	5,000
Stow Longa Parish Church - grant	-		-	100
Spaldwick Parish Church - grant	-		-	500
Total Grants, Legacies & Donations Received	1,100	866	1,966	10,400
Activities for generating funds				
Fundraising activities	1,482	-	1,482	235
Total of activities for generating funds	1,482	-	1,482	235
Investment Income				
Other bank deposit interest received	314	-	314	59
Total Investment Income	314	-	314	59
Incoming resources from charitable activities				
Primary purpose trading	126,269	-	126,269	94,792
	126,269	-	126,269	94,792
Total Incoming Resources	129,165	866	130,031	105,486

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
	£	£	£	£
Costs of generating funds				
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	5,408	28	5,436	3,065
	5,408	28	5,436	3,065
<i>Management and administration costs</i>				
<i>in support of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	87,156	-	87,156	70,278
Pension contributions charitable employees	2,332	-	2,332	1,956
	89,488	-	89,488	72,234
<i>Employee costs:</i>				
Training and welfare	1,500	-	1,500	45
	1,500	-	1,500	45
<i>Premises Costs</i>				
Rates, water and service charges	1,870	-	1,870	2,052
Insurance	1,809	-	1,809	1,491
Light and heat	1,221	-	1,221	3,048
Cleaning	930	-	930	648
Premises repairs and renewals	2,089	-	2,089	14,526
	7,919	-	7,919	21,765
<i>General administrative expenses:</i>				
Telephone and internet	561	-	561	503
Subscriptions	1,196	-	1,196	1,499
	1,757	-	1,757	2,002
Total Support costs	100,664	-	100,664	96,046
Total Expended on Charitable Activities	106,072	28	106,100	99,111

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	630	-	630	540
Total governance costs	630	-	630	540

PLAYTIMES

England & Wales - Charity number 1032297

Accounts

Registered Charity Number
1032297

Playtimes

Report and Accounts

31 March 2023

Playtimes
Report and accounts
Contents

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Detailed Statement of Financial Activities	14 to 16

Playtimes

The report of the trustees for the year ended 31 March 2023

Introduction

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

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Playtimes. It was previously known as Ellington, Spaldwick and District Under-5's Group. The charity merged with Spaldwick After School Club in 2014.

The legal registration details are :-

Date of formation	5th December 1991
The Principal Office is	Ferriman Road, Spaldwick, Huntingdon, Cambs, PE28 0TQ
Charity Registration Number	1032297
The telephone number is	01480 890077

Objectives and Activities of the Charity

To enhance the development and education of children under statutory school age and provide wrap-around care for school age children by encouraging parents to understand and provide for the needs of their children through community groups.

The charity's aims including the changes or differences it seeks to make through its activities and the public benefit that is provided.

The aims of the Pre-school are 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. and to enhance the education and provide for the recreation of children of school age by making facilities and services available to them during out of school hours and school holidays, and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

An explanation of the charity's main objectives for the year.

The main objectives are the provision of a safe, secure and stimulating environment and to work within the appropriate framework that ensures equality of opportunity for all children and families.

An explanation of the charity's strategies for achieving its stated objectives.

The strategy is to acquire funding, through fees and grants, in order to support the staff and premises necessary for the work to continue.

Details of significant activities (including its main programmes, projects, or services provided) that contribute to the achievement of the stated objectives.

In fulfilling its aim of providing a safe, secure and stimulating environment, the playgroup has provided 25 places per session (2 sessions per day) to local families. We also provide a breakfast club for children aged 2 to 11 years (maximum 25 places) from 8am to 9am with a healthy breakfast provided, an after school club (S-Club) for children aged 4 to 11 years (maximum 40 places) and a Holiday Club for children aged 2 to 11 years (maximum 40 places) that runs for 9 weeks during school holidays and on all school training days.

The contribution of volunteers

The Charity has a parent committee of 7 trustees, all of whom are volunteers, and utilises the services of up to 8 paid staff at any one time on a regular basis.

Summary of main activities of the charity in relation to its objects

Children may join playgroup when they are 2 years of age. The aim of the playgroup is to provide a happy, safe and stimulating environment in which pre-school children can play together on a regular basis.

Each session is planned and includes play activities that help progress the children's learning and development in each of the areas covered by the Revised Early Years Foundation Stage 2012. These are Personal, Social and Emotional Development, Communication and Language, Mathematics, Understanding of the World, Physical development, Expressive Arts and Design and Literacy. Children are encouraged through play to use all their senses to explore the world around them. We provide safe and stimulating opportunities, using encouragement and praise for effort. Success breeds success! A drink and fresh fruit (provided by parents) are offered to children.

Children attending Spaldwick Community Primary School may attend the after school club, known as S-club and any child aged 4 to 11 may attend the Holiday Club. The aim of the after school club is to provide a happy, safe and stimulating environment in which school age children can relax and have fun out of school. Both clubs follow the Playwork principles.

Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

The staff of the Charity has continued to offer quality childcare within the framework that ensures equality of opportunity for all children and families. Over the academic year 55 families have been able to access the sessions that Playtimes offers.

Fundraising activities

The charity has had some business areas supported by grants from Early Years and Childcare. There are regular fundraising events including the Easter Bonnet Parade.

Factors relevant to the achievement of the charity's objectives

To remain a self-sustainable enterprise. To achieve a good working relationship with the staff and volunteers. To continue to access new funding streams successfully, so we can continue our capital development programme. To continue to interact with the community.

Summary of the main achievements of the charity during the year

Our manager has been committed to implementing the Early Years Foundation Stage within the setting, which continually improves the quality of the provision by extending children's learning and staff development. In addition she is committed to implementing the Playwork principles in out of school care.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

New trustees are recruited from Playtimes parents. The appointment of new trustees is proposed by the trustees and ratified at the annual general meeting by the members.

The policies and procedures adopted for the induction and training of trustees.

Prior to our Annual General Meeting parents are invited to nominate themselves or other parents for positions on the committee. Mini job descriptions are provided so that parents can make an informed choice. Should they be appointed they are required to complete Members Eligibility forms and a Members Pledge form. The top 3 members of the committee (Chair, Secretary and Treasurer) are required to sign the Land Lease.

A handover between old and new committee members will take place and any training courses that are needed will be organised.

The organisational structure of the charity and how decisions are made.

The Charity has a Management Committee of 7 volunteer members who have overall control and responsibility for policy and decision making.

The day to day management and responsibility for implementing policies is carried out by a Manager. There are 8 part time employees.

Membership of a wider network

The Charity has no responsibility for, nor is it answerable to, any other organisation.

Relationships between the charity and related parties, including its subsidiaries

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Relationships with other groups, charities and individuals

The playgroup has developed working links with a number of statutory and local voluntary agencies.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for any unexpected losses in the future.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or decrease the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principal funding sources are the Early Years & Childcare, Government Pre-school vouchers, fees and fundraising.

The funding obtained during the year has enabled improvements to the pre-school facilities, new toys and equipment.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £5,835 (2022: outgoing resources £5,831).

The total reserves at the year end stand at £258,423 (2022: £252,588).

A majority of the expenditure is spent on management and administration.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Plans for Future Periods

Plans for the future include the possibility of starting offering hot lunches to playgroup children.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Tirzah Elliott (Committee Chair), Clare Burns (Treasurer), Michelle Rider (Administrator).

The members of the Board of Trustees of the Charity during the year ended 31 March 2023 were :-

Tirzah Elliott
Clare Burns
Lisa Weston
Michelle Rider
Louise Worrell
James Glover

At the Annual General Meeting all retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Tirzah Elliott
Clare Burns
Lisa Weston
Michelle Rider
Louise Worrell
James Glover

Bankers

Lloyds TSB

Independent Examiner

Jonathan Essam
Chartered Accountant
23 Cottingham Way
Thrapston
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NN14 4PL

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 2 October 2023

T Elliott
Chair

Playtimes

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 March 2023

I report on the financial statements of the Charity for the year ended 31st March 2023 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Essam
Chartered Accountant

The Examiner's relevant professional qualification or body: ICAEW

23 Cottingham Way
Thrapston
Northants
NN14 4PL

The date upon which my opinion is expressed is :-
2 October 2023

Playtimes
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2023 £	2023 £	2023 £	2022 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	600	9,800	10,400	4,299
Activities for generating funds	235	-	235	788
Investment Income	59	-	59	4
<i>Incoming resources from charitable activities</i>	94,792	-	94,792	77,484
Total incoming resources	95,686	9,800	105,486	82,575
 <i>Costs of charitable activities</i>	 93,990	 5,121	 99,111	 87,866
<i>Governance costs</i>	540	-	540	540
Total resources expended	94,530	5,121	99,651	88,406
 Net incoming resources/(net outgoing resources) before transfers between funds	 1,156	 4,679	 5,835	 (5,831)
 Net movement in funds	 1,156	 4,679	 5,835	 (5,831)
 Reconciliation of funds				
 <i>Total funds brought forward</i>	 250,638	 1,950	 252,588	 258,419
Total Funds carried forward	251,794	6,629	258,423	252,588

All activities derive from continuing operations

**Playtimes
Balance Sheet
as at 31 March 2023**

	Notes	2023 £	2022 £
The assets and liabilities of the charity :			
Tangible assets	7	221,145	221,145
Total fixed assets		<u>221,145</u>	<u>221,145</u>
Current assets			
Debtors and prepayments		-	541
Cash at bank and in hand		37,818	31,442
Creditors:-			
amounts due within one year	8	(540)	(540)
Net current assets		<u>37,278</u>	<u>31,443</u>
Total assets less current liabilities		<u>258,423</u>	<u>252,588</u>
Net assets		<u>258,423</u>	<u>252,588</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds		68,420	67,264
Unrestricted capital funds			
Designated fixed asset funds		<u>183,374</u>	<u>183,374</u>
Total unrestricted funds		251,794	250,638
Restricted income funds			
Restricted revenue accumulated funds		<u>6,629</u>	<u>1,950</u>
Total restricted funds		6,629	1,950
Total charity funds		<u>258,423</u>	<u>252,588</u>

Approved on behalf of the Board of Trustees:

T Elliott
T Elliott (Oct 3, 2023 12:24 GMT+1)

**T Elliott
Trustee
Approved by the Trustees on 2 October 2023**

Playtimes
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

These are the costs of fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountant's fees and costs linked to the strategic management of the charity.

Allocation of costs within types of resources expended

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Playtimes
Notes to the Accounts
for the year ended 31 March 2023

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost.

Items of less than £250 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment 25% straight line

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/(deficit) for the financial year	2023	2022
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	105,427	82,571
and after charging:-		
Pension costs	1,956	1,781
Independent Examiner's Fees	540	540

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Investment Income	2023	2022
	£	£
Other bank deposit interest received	59	4

Playtimes
Notes to the Accounts
for the year ended 31 March 2023

6 Staff Costs and Emoluments	2023	2022
	£	£
Gross Salaries	70,278	73,231
Pension Contributions	1,956	1,781
	<u>72,234</u>	<u>75,012</u>

Numbers of full time employees or full time equivalents	2023	2022
Engaged on charitable activities	<u>8</u>	<u>8</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Tangible functional fixed assets	Leasehold Land and Buildings £	Equipment £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2022	<u>221,145</u>	<u>14,086</u>	<u>235,231</u>
At 31 March 2023	<u>221,145</u>	<u>14,086</u>	<u>235,231</u>
Accumulated depreciation and impairment provisions			
At 1 April 2022	<u>-</u>	<u>14,086</u>	<u>14,086</u>
At 31 March 2023	<u>-</u>	<u>14,086</u>	<u>14,086</u>
Net book value			
At 31 March 2023	<u>221,145</u>	<u>-</u>	<u>221,145</u>
At 31 March 2022	<u>221,145</u>	<u>-</u>	<u>221,145</u>

8 Creditors: amounts falling due within one year	2023	2022
	£	£
Accrued expenses	<u>540</u>	<u>540</u>
	<u>540</u>	<u>540</u>

Playtimes**Schedule to the Statement of Financial Activities
for the year ended 31 March 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
Incoming Resources				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
HMRC: Job Retention Scheme grant	-	-	-	598
County Council grant	-	4,800	4,800	3,701
Woolly Wind Hill Farm Grant	-	5,000	5,000	-
Stow Longa Parish Church - grant	100	-	100	-
Spaldwick Parish Church - grant	500	-	500	-
Total Grants, Legacies & Donations Received	600	9,800	10,400	4,299
Activities for generating funds				
Fundraising activities	235	-	235	788
Total of activities for generating funds	235	-	235	788
Investment Income				
Other bank deposit interest received	59	-	59	4
Total Investment Income	59	-	59	4
Incoming resources from charitable activities				
Primary purpose trading	94,792	-	94,792	77,484
	94,792	-	94,792	77,484
Total Incoming Resources	95,686	9,800	105,486	82,575

Playtimes**Schedule to the Statement of Financial Activities
for the year ended 31 March 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 £
Costs of generating funds				
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	2,944	121	3,065	2,988
	2,944	121	3,065	2,988
<i>Management and administration costs in support of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	70,278	-	70,278	73,231
Pension contributions charitable employees	1,956	-	1,956	1,781
	72,234	-	72,234	75,012
<i>Employee costs:</i>				
Training and welfare	45	-	45	453
	45	-	45	453
<i>Premises Costs</i>				
Rates, water and service charges	2,052	-	2,052	995
Insurance	1,491	-	1,491	1,438
Light and heat	3,048	-	3,048	3,696
Cleaning	648	-	648	478
Premises repairs and renewals	9,526	5,000	14,526	986
	16,765	5,000	21,765	7,593
<i>General administrative expenses:</i>				
Telephone and internet	503	-	503	481
Subscriptions	1,499	-	1,499	1,339
	2,002	-	2,002	1,820
Total Support costs	91,046	5,000	96,046	84,878
Total Expended on Charitable Activities	93,990	5,121	99,111	87,866

Playtimes**Schedule to the Statement of Financial Activities
for the year ended 31 March 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	540	-	540	540
Total governance costs	540	-	540	540

PLAYTIMES

England & Wales - Charity number 1032297

Accounts

Registered Charity Number
1032297

Playtimes

Report and Accounts

31 March 2022

Playtimes
Report and accounts
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Playtimes

The report of the trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2022.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Playtimes. It was previously known as Ellington, Spaldwick and District Under-5's Group. The charity merged with Spaldwick After School Club in 2014.

The legal registration details are :-

Date of formation	5th December 1991
The Principal Office is	Ferriman Road, Spaldwick, Huntingdon, Cambs, PE28 0TQ
Charity Registration Number	1032297
The telephone number is	01480 890077

Objectives and Activities of the Charity

To enhance the development and education of children under statutory school age and provide wrap-around care for school age children by encouraging parents to understand and provide for the needs of their children through community groups.

The charity's aims including the changes or differences it seeks to make through its activities and the public benefit that is provided.

The aims of the Pre-school are 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, and to enhance the education and provide for the recreation of children of school age by making facilities and services available to them during out of school hours and school holidays, and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

An explanation of the charity's main objectives for the year.

The main objectives are the provision of a safe, secure and stimulating environment and to work within the appropriate framework that ensures equality of opportunity for all children and families.

An explanation of the charity's strategies for achieving its stated objectives.

The strategy is to acquire funding, through fees and grants, in order to support the staff and premises necessary for the work to continue.

Details of significant activities (including its main programmes, projects, or services provided) that contribute to the achievement of the stated objectives.

In fulfilling its aim of providing a safe, secure and stimulating environment, the playgroup has provided 25 places per session (2 sessions per day) to local families. We also provide a breakfast club for children aged 2 to 11 years (maximum 25 places) from 8am to 9am with a healthy breakfast provided, an after school club (S-Club) for children aged 4 to 11 years (maximum 40 places) and a Holiday Club for children aged 2 to 11 years (maximum 40 places) that runs for 9 weeks during school holidays and on all school training days.

The contribution of volunteers

The Charity has a parent committee of 7 trustees, all of whom are volunteers, and utilises the services of up to 8 paid staff at any one time on a regular basis.

Summary of main activities of the charity in relation to its objects

Children may join playgroup when they are 2 years of age. The aim of the playgroup is to provide a happy, safe and stimulating environment in which pre-school children can play together on a regular basis.

Each session is planned and includes play activities that help progress the children's learning and development in each of the areas covered by the Revised Early Years Foundation Stage 2012. These are Personal, Social and Emotional Development, Communication and Language, Mathematics, Understanding of the World, Physical development, Expressive Arts and Design and Literacy. Children are encouraged through play to use all their senses to explore the world around them. We provide safe and stimulating opportunities, using encouragement and praise for effort. Success breeds success! A drink and fresh fruit (provided by parents) are offered to children.

Children attending Spaldwick Community Primary School may attend the after school club, known as S-club and any child aged 4 to 11 may attend the Holiday Club. The aim of the after school club is to provide a happy, safe and stimulating environment in which school age children can relax and have fun out of school. Both clubs follow the Playwork principles.

Achievements and Performance of the Charity**A review of charitable activities undertaken by the charity**

The staff of the Charity has continued to offer quality childcare within the framework that ensures equality of opportunity for all children and families. Over the academic year 55 families have been able to access the sessions that Playtimes offers.

Fundraising activities

The charity has had some business areas supported by grants from Early Years and Childcare. There are regular fundraising events including the Easter Bonnet Parade.

Factors relevant to the achievement of the charity's objectives

To remain a self-sustainable enterprise. To achieve a good working relationship with the staff and volunteers. To continue to access new funding streams successfully, so we can continue our capital development programme. To continue to interact with the community.

Summary of the main achievements of the charity during the year

Our manager has been committed to implementing the Early Years Foundation Stage within the setting, which continually improves the quality of the provision by extending children's learning and staff development. In addition she is committed to implementing the Playwork principles in out of school care.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

New trustees are recruited from Playtimes parents. The appointment of new trustees is proposed by the trustees and ratified at the annual general meeting by the members.

The policies and procedures adopted for the induction and training of trustees.

Prior to our Annual General Meeting parents are invited to nominate themselves or other parents for positions on the committee. Mini job descriptions are provided so that parents can make an informed choice. Should they be appointed they are required to complete Members Eligibility forms and a Members Pledge form. The top 3 members of the committee (Chair, Secretary and Treasurer) are required to sign the Land Lease.

A handover between old and new committee members will take place and any training courses that are needed will be organised.

The organisational structure of the charity and how decisions are made.

The Charity has a Management Committee of 7 volunteer members who have overall control and responsibility for policy and decision making.

The day to day management and responsibility for implementing policies is carried out by a Manager. There are 8 part time employees.

Membership of a wider network

The Charity has no responsibility for, nor is it answerable to, any other organisation.

Relationships between the charity and related parties, including its subsidiaries

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Relationships with other groups, charities and individuals

The playgroup has developed working links with a number of statutory and local voluntary agencies.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for any unexpected losses in the future.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or decrease the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principal funding sources are the Early Years & Childcare, Government Pre-school vouchers, fees and fundraising.

The funding obtained during the year has enabled improvements to the pre-school facilities, new toys and equipment.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £5,831 (2021: incoming resources £1,343).

The total reserves at the year end stand at £252,588 (2021: £258,419).

A majority of the expenditure is spent on management and administration.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Plans for Future Periods

Plans for the future include the possibility of starting offering hot lunches to playgroup children.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Tirzah Elliott (Committee Chair), Clare Burns (Treasurer), Zoe Cossins (Manager), Michelle Rider (Administrator).

The members of the Board of Trustees of the Charity during the year ended 31st March 2022 were :-

Tirzah Elliott
Clare Burns
Lisa Weston
Michelle Rider
Louise Worrell
James Glover
Zoe Cossins

At the Annual General Meeting all retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Tirzah Elliott
Clare Burns
Lisa Weston
Michelle Rider
Louise Worrell
James Glover
Zoe Cossins

Bankers

Lloyds TSB

Independent Examiner

Jonathan Essam
Chartered Accountant
23 Cottingham Way
Thrapston
Northants
NN14 4PL

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 November 2022

T Elliott
Chair

Playtimes

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 March 2022

I report on the financial statements of the Charity for the year ended 31st March 2022 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Essam
Chartered Accountant

The Examiner's relevant professional qualification or body: ICAEW

23 Cottingham Way
Thrapston
Northants
NN14 4PL

The date upon which my opinion is expressed is :-
7 November 2022

Playtimes
Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	-	4,299	4,299	23,484
Activities for generating funds	788	-	788	563
Investment Income	4	-	4	7
<i>Incoming resources from charitable activities</i>	77,484	-	77,484	58,052
Total incoming resources	78,276	4,299	82,575	82,106
 <i>Costs of charitable activities</i>	 85,517	 2,349	 87,866	 80,223
<i>Governance costs</i>	540	-	540	540
Total resources expended	86,057	2,349	88,406	80,763
 (Net outgoing resources)/net incoming resources before transfers between funds	 (7,781)	 1,950	 (5,831)	 1,343
 Net movement in funds	 (7,781)	 1,950	 (5,831)	 1,343
 Reconciliation of funds				
 <i>Total funds brought forward</i>	 258,419	 -	 258,419	 257,076
Total Funds carried forward	250,638	1,950	252,588	258,419

All activities derive from continuing operations

**Playtimes
Balance Sheet
as at 31 March 2022**

	Notes	£	2022 £	£	2021 £
<i>The assets and liabilities of the charity :</i>					
Tangible assets	7		221,145		221,145
Total fixed assets			<u>221,145</u>		<u>221,145</u>
Current assets					
Debtors and prepayments		541		541	
Cash at bank and in hand		31,442		37,273	
Creditors:-					
amounts due within one year	8	(540)		(540)	
Net current assets			<u>31,443</u>	<u>37,274</u>	
Total assets less current liabilities			<u>252,588</u>	<u>258,419</u>	
Net assets			<u><u>252,588</u></u>	<u><u>258,419</u></u>	
<i>The funds of the charity :</i>					
Unrestricted income funds					
Unrestricted revenue accumulated funds		67,264		75,045	
Unrestricted capital funds					
Designated fixed asset funds		<u>183,374</u>		<u>183,374</u>	
Total unrestricted funds			250,638		258,419
Restricted income funds					
Restricted revenue accumulated funds		<u>1,950</u>		-	
Total restricted funds			1,950		-
Total charity funds			<u><u>252,588</u></u>	<u><u>258,419</u></u>	

Approved on behalf of the Board of Trustees:

**T Elliott
Trustee
Approved by the Trustees on 7 November 2022**

Playtimes
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

These are the costs of fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountant's fees and costs linked to the strategic management of the charity.

Allocation of costs within types of resources expended

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Playtimes
Notes to the Accounts
for the year ended 31 March 2022

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost.

Items of less than £250 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment 25% straight line

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year	2022	2021
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	82,571	82,099
and after charging:-		
Pension costs	1,781	647
Independent Examiner's Fees	540	540

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Investment Income	2022	2021
	£	£
Other bank deposit interest received	4	7

Playtimes
Notes to the Accounts
for the year ended 31 March 2022

6 Staff Costs and Emoluments	2022	2021
	£	£
Gross Salaries	73,231	65,695
Pension Contributions	1,781	647
	<u>75,012</u>	<u>66,342</u>

Numbers of full time employees or full time equivalents	2022	2021
Engaged on charitable activities	<u>8</u>	<u>8</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Tangible functional fixed assets	Leasehold Land and Buildings £	Equipment £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2021	221,145	14,086	235,231
Additions	-	-	-
At 31 March 2022	<u>221,145</u>	<u>14,086</u>	<u>235,231</u>
Accumulated depreciation and impairment provisions			
At 1 April 2021	-	14,086	14,086
At 31 March 2022	<u>-</u>	<u>14,086</u>	<u>14,086</u>
Net book value			
At 31 March 2022	<u>221,145</u>	<u>-</u>	<u>221,145</u>
At 31 March 2021	<u>221,145</u>	<u>-</u>	<u>221,145</u>

8 Creditors: amounts falling due within one year	2022	2021
	£	£
Accrued expenses	540	540
	<u>540</u>	<u>540</u>

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
Incoming Resources				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
HMRC: Job Retention Scheme grant		598	598	13,484
County Council grant		3,701	3,701	10,000
Total Grants, Legacies & Donations Received	-	4,299	4,299	23,484
Total Voluntary Income	-	4,299	4,299	23,484
Activities for generating funds				
Fundraising activities	788	-	788	563
Total of activities for generating funds	788	-	788	563
Investment Income				
Other bank deposit interest received	4	-	4	7
Total Investment Income	4	-	4	7
Incoming resources from charitable activities				
Primary purpose trading	77,484	-	77,484	58,052
	77,484	-	77,484	58,052
Total Incoming Resources	78,276	4,299	82,575	82,106

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
Costs of generating funds				
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	2,187	801	2,988	2,510
	2,187	801	2,988	2,510
<i>Management and administration costs</i>				
<i>in support of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	71,683	1,548	73,231	65,695
Pension contributions charitable employees	1,781	-	1,781	647
	73,464	1,548	75,012	66,342
<i>Employee costs:</i>				
Training and welfare	453	-	453	1,329
	453	-	453	1,329
<i>Premises Costs</i>				
Rates, water and service charges	995	-	995	414
Insurance	1,438	-	1,438	1,444
Light and heat	3,696	-	3,696	2,375
Cleaning	478	-	478	1,043
Premises repairs and renewals	986	-	986	3,479
	7,593	-	7,593	8,755
<i>General administrative expenses:</i>				
Telephone and internet	481	-	481	513
Subscriptions	1,339	-	1,339	774
	1,820	-	1,820	1,287
Total Support costs	83,330	1,548	84,878	77,713
Total Expended on Charitable Activities	85,517	2,349	87,866	80,223

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	540	-	540	540
Total governance costs	540	-	540	540

PLAYTIMES

England & Wales - Charity number 1032297

Accounts

Registered Charity Number
1032297

Playtimes

Report and Accounts

31 March 2021

Playtimes
Report and accounts
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Playtimes

The report of the trustees for the year ended 31 March 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st March 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Playtimes. It was previously known as Ellington, Spaldwick and District Under-5's Group. The charity merged with Spaldwick After School Club in 2014.

The legal registration details are :-

Date of formation	5th December 1991
The Principal Office is	Ferriman Road, Spaldwick, Huntingdon, Cambs, PE28 0TQ
Charity Registration Number	1032297
The telephone number is	01480 890077

Objectives and Activities of the Charity

To enhance the development and education of children under statutory school age and provide wrap-around care for school age children by encouraging parents to understand and provide for the needs of their children through community groups.

The charity's aims including the changes or differences it seeks to make through its activities and the public benefit that is provided.

The aims of the Pre-school are 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, and to enhance the education and provide for the recreation of children of school age by making facilities and services available to them during out of school hours and school holidays, and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

An explanation of the charity's main objectives for the year.

The main objectives are the provision of a safe, secure and stimulating environment and to work within the appropriate framework that ensures equality of opportunity for all children and families.

An explanation of the charity's strategies for achieving its stated objectives.

The strategy is to acquire funding, through fees and grants, in order to support the staff and premises necessary for the work to continue.

Details of significant activities (including its main programmes, projects, or services provided) that contribute to the achievement of the stated objectives.

In fulfilling its aim of providing a safe, secure and stimulating environment, the playgroup has provided 25 places per session (2 sessions per day) to local families. We also provide a breakfast club for children aged 2 to 11 years (maximum 25 places) from 8am to 9am with a healthy breakfast provided, an after school club (S-Club) for children aged 4 to 11 years (maximum 40 places) and a Holiday Club for children aged 2 to 11 years (maximum 40 places) that runs for 9 weeks during school holidays and on all school training days.

The contribution of volunteers

The Charity has a parent committee of 7 trustees, all of whom are volunteers, and utilises the services of up to 8 paid staff at any one time on a regular basis.

Summary of main activities of the charity in relation to its objects

Children may join playgroup when they are 2 years of age. The aim of the playgroup is to provide a happy, safe and stimulating environment in which pre-school children can play together on a regular basis.

Each session is planned and includes play activities that help progress the children's learning and development in each of the areas covered by the Revised Early Years Foundation Stage 2012. These are Personal, Social and Emotional Development, Communication and Language, Mathematics, Understanding of the World, Physical development, Expressive Arts and Design and Literacy. Children are encouraged through play to use all their senses to explore the world around them. We provide safe and stimulating opportunities, using encouragement and praise for effort. Success breeds success! A drink and fresh fruit (provided by parents) are offered to children.

Children attending Spaldwick Community Primary School may attend the after school club, known as S-club and any child aged 4 to 11 may attend the Holiday Club. The aim of the after school club is to provide a happy, safe and stimulating environment in which school age children can relax and have fun out of school. Both clubs follow the Playwork principles.

Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

The staff of the Charity has continued to offer quality childcare within the framework that ensures equality of opportunity for all children and families. Over the academic year 55 families have been able to access the sessions that Playtimes offers.

Fundraising activities

The charity has had some business areas supported by grants from Early Years and Childcare. There are regular fundraising events including the Easter Bonnet Parade.

Factors relevant to the achievement of the charity's objectives

To remain a self-sustainable enterprise. To achieve a good working relationship with the staff and volunteers. To continue to access new funding streams successfully, so we can continue our capital development programme. To continue to interact with the community.

Summary of the main achievements of the charity during the year

Our interim Manager Sophie Clark has been committed to implementing the Early Years Foundation Stage within the setting, which continually improves the quality of the provision by extending children's learning and staff development. In addition she is committed to implementing the Playwork principles in out of school care.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The Charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The methods adopted for the recruitment and appointment of new trustees

New trustees are recruited from Playtimes parents. The appointment of new trustees is proposed by the trustees and ratified at the annual general meeting by the members.

The policies and procedures adopted for the induction and training of trustees.

Prior to our Annual General Meeting parents are invited to nominate themselves or other parents for positions on the committee. Mini job descriptions are provided so that parents can make an informed choice. Should they be appointed they are required to complete Members Eligibility forms and a Members Pledge form. The top 3 members of the committee (Chair, Secretary and Treasurer) are required to sign the Land Lease.

A handover between old and new committee members will take place and any training courses that are needed will be organised.

The organisational structure of the charity and how decisions are made.

The Charity has a Management Committee of 7 volunteer members who have overall control and responsibility for policy and decision making.

The day to day management and responsibility for implementing policies is carried out by a Manager. There are 8 part time employees.

Membership of a wider network

The Charity has no responsibility for, nor is it answerable to, any other organisation.

Relationships between the charity and related parties, including its subsidiaries

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition, the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

Relationships with other groups, charities and individuals

The playgroup has developed working links with a number of statutory and local voluntary agencies.

Financial Review

Policies on reserves

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for any unexpected losses in the future.

The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or decrease the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Principal funding sources are the Early Years & Childcare, Government Pre-school vouchers, fees and fundraising.

The funding obtained during the year has enabled improvements to the pre-school facilities, new toys and equipment.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 16. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £1,343 (2020: incoming resources £5,486).

The total reserves at the year end stand at £258,419 (2020: £257,076).

A majority of the expenditure is spent on management and administration.

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

Plans for Future Periods

Plans for the future include the possibility of starting offering hot lunches to playgroup children.

The name of the Chief Executive Officer and other senior staff member(s) to whom day to day management of the charity is delegated by the charity trustees.

Camilla Luard (Committee Chair), Amy Blake (Secretary), Lesley Cundy (Treasurer), Zoe Cossins (Manager), Michelle Rider (Administrator).

The members of the Board of Trustees of the Charity during the year ended 31st March 2021 were :-

Camilla Luard
Amy Blake
Lesley Aimers
Kelly Dawkes
Michelle Rider
James Glover
Tirzah Elliott
Clare Burns

At the Annual General Meeting all retire, but are eligible for reappointment.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Camilla Luard
Amy Blake
Lesley Aimers
Kelly Dawkes
Michelle Rider
James Glover
Tirzah Elliott
Clare Burns

Bankers

Lloyds TSB

Independent Examiner

Jonathan Essam
Chartered Accountant
23 Cottingham Way
Thrapston
Northants
NN14 4PL

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 16 November 2021

C Luard
Chair

Playtimes

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 March 2021

I report on the financial statements of the Charity for the year ended 31st March 2021 which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan Essam
Chartered Accountant

The Examiner's relevant professional qualification or body: ICAEW

23 Cottingham Way
Thrapston
Northants
NN14 4PL

The date upon which my opinion is expressed is :-
16 November 2021

Playtimes
Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	10,000	13,484	23,484	2,018
Activities for generating funds	563	-	563	3,071
Investment Income	7	-	7	1
<i>Incoming resources from charitable activities</i>	58,052	-	58,052	89,419
Total incoming resources	68,622	13,484	82,106	94,509
 <i>Costs of charitable activities</i>	 66,739	 13,484	 80,223	 88,483
<i>Governance costs</i>	540	-	540	540
Total resources expended	67,279	13,484	80,763	89,023
 Net incoming resources before transfers between funds	 1,343	 -	 1,343	 5,486
 Net movement in funds	 1,343	 -	 1,343	 5,486
 Reconciliation of funds				
 <i>Total funds brought forward</i>	 257,076	 -	 257,076	 251,590
Total Funds carried forward	258,419	-	258,419	257,076

All activities derive from continuing operations

**Playtimes
Balance Sheet
as at 31 March 2021**

	Notes	£	2021 £	£	2020 £
<i>The assets and liabilities of the charity :</i>					
Tangible assets	7		221,145		221,145
<i>Total fixed assets</i>			<u>221,145</u>		<u>221,145</u>
Current assets					
Debtors and prepayments		541		1,444	
Cash at bank and in hand		37,273		35,567	
Creditors:-					
amounts due within one year	8	(540)		(1,080)	
<i>Net current assets</i>			<u>37,274</u>	<u>35,931</u>	
<i>Total assets less current liabilities</i>			<u>258,419</u>	<u>257,076</u>	
Net assets			<u><u>258,419</u></u>	<u><u>257,076</u></u>	
<i>The funds of the charity :</i>					
Unrestricted income funds					
Unrestricted revenue accumulated funds		75,045		73,702	
Unrestricted capital funds					
Designated fixed asset funds		<u>183,374</u>		<u>183,374</u>	
Total unrestricted funds			258,419		257,076
Total charity funds			<u><u>258,419</u></u>	<u><u>257,076</u></u>	
Approved on behalf of the Board of Trustees:					

**C Luard
Trustee
Approved by the Trustees on 16 November 2021**

Playtimes
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis

Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

These are the costs of fundraising activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountant's fees and costs linked to the strategic management of the charity.

Allocation of costs within types of resources expended

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in the notes to the accounts.

Playtimes
Notes to the Accounts
for the year ended 31 March 2021

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at cost.

Items of less than £250 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery 25% straight line

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus for the financial year	2021	2020
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	82,099	94,508
and after charging:-		
Pension costs	647	2,191
Independent Examiner's Fees	540	540

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Investment Income	2021	2020
	£	£
Other bank deposit interest received	7	1

Playtimes
Notes to the Accounts
for the year ended 31 March 2021

6 Staff Costs and Emoluments	2021	2020
	£	£
Gross Salaries	65,695	69,374
Pension Contributions	647	2,191
	<u>66,342</u>	<u>71,565</u>

Numbers of full time employees or full time equivalents	2021	2020
Engaged on charitable activities	<u>8</u>	<u>8</u>

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

7 Tangible functional fixed assets	Leasehold Land and Buildings £	Plant and equipment £	Total £
Asset cost, valuation or revalued amount			
At 1 April 2020	221,145	14,086	235,231
Additions	-	-	-
At 31 March 2021	<u>221,145</u>	<u>14,086</u>	<u>235,231</u>
Accumulated depreciation and impairment provisions			
At 1 April 2020	-	14,086	14,086
At 31 March 2021	<u>-</u>	<u>14,086</u>	<u>14,086</u>
Net book value			
At 31 March 2021	<u>221,145</u>	<u>-</u>	<u>221,145</u>
At 31 March 2020	<u>221,145</u>	<u>-</u>	<u>221,145</u>

8 Creditors: amounts falling due within one year	2021	2020
	£	£
Accrued expenses	540	1,080
	<u>540</u>	<u>1,080</u>

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Incoming Resources				
Voluntary Income				
Grants, legacies and donations				
Incoming resources of a revenue nature				
HMRC: Job Retention Scheme grant	-	13,484	13,484	-
County Council grant	10,000	-	10,000	-
Donations	-	-	-	2,018
Total Grants, Legacies & Donations Received	10,000	13,484	23,484	2,018
Total Voluntary Income	10,000	13,484	23,484	2,018
Activities for generating funds				
Fundraising activities	563	-	563	3,071
Total of activities for generating funds	563	-	563	3,071
Investment Income				
Other bank deposit interest received	7	-	7	1
Total Investment Income	7	-	7	1
Incoming resources from charitable activities				
Primary purpose trading	58,052	-	58,052	89,419
	58,052	-	58,052	89,419
Total Incoming Resources	68,622	13,484	82,106	94,509

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Costs of generating funds				
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Cost of goods for primary purpose trading	2,510	-	2,510	3,188
	2,510	-	2,510	3,188
<i>Management and administration costs</i>				
<i>in support of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - charitable activities	52,211	13,484	65,695	69,374
Pension contributions charitable employees	647	-	647	2,191
	52,858	13,484	66,342	71,565
<i>Employee costs:</i>				
Training and welfare	1,329	-	1,329	1,435
	1,329	-	1,329	1,435
<i>Premises Costs</i>				
Rates, water and service charges	414	-	414	2,170
Insurance	1,444	-	1,444	1,321
Light and heat	2,375	-	2,375	2,846
Cleaning	1,043	-	1,043	315
Premises repairs and renewals	3,479	-	3,479	3,919
	8,755	-	8,755	10,571
<i>General administrative expenses:</i>				
Telephone and internet	513	-	513	601
Subscriptions	774	-	774	1,123
	1,287	-	1,287	1,724
Total Support costs	64,229	13,484	77,713	85,295
Total Expended on Charitable Activities	66,739	13,484	80,223	88,483

Playtimes
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
<i>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	540	-	540	540
Total governance costs	540	-	540	540