

PUDDLEDUCKS UNDER FIVES

England & Wales · Charity number 1037296

Details

Other names PUDDLEDUCKS PLAYGROUP

Status Registered

Legal form Other

Registered 1994-05-05

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

Contact

Address 31 Monastery Close
Lawley Village
Telford
Shropshire
TF4 2GP

Phone 01952872080

Email puddleducksunderfives@yahoo.co.uk

Website www.puddleducksunderfives.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: Community Pre-school playgroup offering pre-school education to children aged 2.5 to 5 years of age. The group also offers full school day places.

Classification

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

Geography

- Telford & Wrekin

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £0 | £0 | - | - |
| 2023-08-31 | £0 | £4,341 | - | - |
| 2022-08-31 | £57,751 | £95,569 | - | - |
| 2021-08-31 | £124,432 | £118,307 | - | - |
| 2020-08-31 | £119,340 | £104,938 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|------|------------|
| JESSIKA PATRICIA BOUGHEN | | 2020-05-08 |
| JOHN SMOUT | | 2020-05-08 |
| LEANNE HAYWARD | | 2020-05-08 |
| WAQAS AHMED | | 2020-05-08 |

PUDDLEDUCKS UNDER FIVES

England & Wales - Charity number 1037296

Accounts

Registered Charity Number :- 1037296

**PUDDLEDUCKS UNDER FIVES
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR END
31 August 2022**

**PUDDLEDUCKS UNDER FIVES
31 Monastery Close
Lawley Village
Telford**

**PUDDLEDUCKS UNDER FIVES
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FOR THE YEAR ENDED 31 AUGUST 2022**

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**PUDDLEDUCKS UNDER FIVES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

The Trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of the Statements of Recommended Practice (SORP)' Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037296

Principal Address

31 Monastery Close
Telford
Shropshire
TF4 2GP

Trustees

Mr M Baker
Mr J Smout
Ms J Boughen
Mr W Ahmed
Ms C Kociak

Independent Examiner

One Click Solution Ltd
5 Redcar Croft
Birmingham
B36 8UU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitute an unincorporated charity. The charity is run under the constitution of the Pre School Learning Alliance.

Recruitment and appointment of new trustees

Trustees are appointed at the annual general meeting after vote by the parents. Under the constitution 30% of the parents must attend the meeting for it to be quorate.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**PUDDLEDUCKS UNDER FIVES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through

FINANCIAL REVIEW

Reserves policy

The main funding body of the charity insists that reserves equal to at least three months operating costs are retained. This currently equates to approximately £25,000.

As at 31 August 2022 the free reserves of the charity were £27,332 (2021: £65,052).

Approved by order of the board of trustees on 27 April 2024 and signed on its behalf by:

John Smout
Chair of the Trustees

**PUDDLEDUCKS UNDER FIVES
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31

Respective Responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The 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

It is my responsibility to:

- 'Examine the accounts under Section 145 of the 2011 Act
- 'To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention

Basis of the 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

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
 - o To keep accounting records in accordance with Section 130 of the 2011 Act; and
 - o to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

One Click Solution Ltd
5 Redcar Croft
Birmingham
B36 8UU

27 April 2024

PUDDLEDUCKS UNDER FIVES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2022 Total Funds £ | 2021 Total Funds £ |
|--|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary Income | 2 | 46,906 | - | 46,906 | 105,364 |
| Activities from generating funds | 3 | 10,845 | - | 10,845 | 19,068 |
| Total Incoming resources | | 57,751 | - | 57,751 | 124,432 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds | | | | | |
| Fundraising trading : cost of goods sold and other costs | | | | | |
| Charitable activities | | | | | |
| Wages | 5 | 49,410 | - | 49,410 | 84,660 |
| Nursery costs | 6 | 39,699 | - | 39,699 | 28,596 |
| Support costs | 7 | 424 | 98 | 522 | 696 |
| Governance costs | 8 | 5,937 | - | 5,937 | 4,356 |
| Total resources expended | | 95,471 | 98 | 95,569 | 118,307 |
| Net Incoming/(outgoing) resources | | (37,720) | (98) | (37,818) | 6,125 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 65,052 | 392 | 65,444 | 59,319 |
| Total Funds Carried Forward | | 27,332 | 294 | 27,626 | 65,444 |

**PUDDLEDUCKS UNDER FIVES
BALANCE SHEET
AS AT 31 AUGUST 2022**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2022 Total Funds £ | 2021 Total Funds £ |
|---------------------------------------|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| FIXED ASSEST | | | | | |
| Tangible assets | 9 | 1,272 | 294 | 1,566 | 2,088 |
| CURRENT ASSEST | | | | | |
| Cash at bank and in hand | | 30,794 | - | 30,794 | 66,690 |
| Other debtors | | - | - | - | - |
| CREDITORS | | | | | |
| Amount payable due within one year | 10 | (4,735) | - | (4,735) | (3,335) |
| NET CURRENT ASSETS | | 27,332 | 294 | 27,626 | 65,444 |
| TOTAL ASSETS LESS LIABILIATIES | | 27,332 | 294 | 27,626 | 65,444 |
| NET ASSETS | | 27,332 | 294 | 27,626 | 65,444 |
| FUNDS | | | | | |
| | 11 | | | | |
| Unrestricted funds | | 27,332 | | 27,332 | 65,052 |
| Restricted funds | | | 294 | 294 | 392 |
| TOTAL FUNDS | | 27,332 | 294 | 27,626 | 65,444 |

The financial statements are approved by the board of trustees and were signed on its behalf by

John Smout-Chair of the Trustees
27 April 2024

PUDDLEDUCKS UNDER FIVES

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2022

1. ACCOUNTING POLICIES

Accounting Conventions

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Small Entities (effective April 2008), The Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by

Incoming Resources

All incoming resources are included on the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditures are accounted for on an accrual basis and have been classified under headings that aggregate all the cost related to the category. Where cost cannot be directly attributed to a particular heading, they have been allocated to activities on the basis consistent with the use of resources.

Tangible Fixed Assets

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

| | |
|----------------------|-------------------------|
| Playground | 25% on reducing balance |
| Fixture and fittings | 25% on reducing balance |
| Computer equipment | 25% on reducing balance |

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of

Restricted funds can only be used for a particular restricted purpose within the objects of the charity. Restrictions arise when specified by donor or when funds are raised for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial

2. VOLUNTARY INCOME

| | 2022 | 2021 |
|--------|---------------|----------------|
| | £ | £ |
| Grants | 46,906 | 105,364 |
| | 46,906 | 105,364 |

Grants received included in the above are follows:

| | 2022 | 2021 |
|--------------------------|--------|---------|
| | £ | £ |
| Telford & Wrekin Council | 46,906 | 105,364 |

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 AUGUST 2022

| 3. ACTIVITIES FROM GENERATEING FUNDS | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Playgroup Fees | 10,197 | 18,500 |
| Donation and gifts | 648 | 500 |
| Other | - | 67 |
| | 10,845 | 19,068 |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remunerations or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

| 5. STAFF COSTS | 2022 | 2021 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and Salaries | 42,714 | 84,660 |
| Bonus | 6,696 | - |
| | 49,410 | 84,660 |

| The average monthly number of employees during the year was as f | 2022 | 2021 |
|--|-------------|-------------|
| Child care | 7 | 7 |

No employee received emoluments in excess of £60,000.

| 6. NURSERY COSTS | 2022 | 2021 |
|-------------------------|---------------|---------------|
| | £ | £ |
| Repairs | 286 | 160 |
| Playground repairs | 5,300 | - |
| Rent | 9,418 | 10,782 |
| Bank charges | 84 | 94 |
| Equipment | 7,782 | 2,522 |
| Computer running | - | 229 |
| Insurance | - | 898 |
| Uniform | 457 | 846 |
| Refreshments | 2,745 | 1,116 |
| Telephone | 307 | 434 |
| Other Expenses | 982 | 864 |
| Sundries | 426 | 101 |
| Staff Training | 1,189 | 4,415 |
| Subscriptions | 369 | 553 |
| Household & Cleaning | 1,025 | 1,251 |
| Photocopier Costs | 633 | 412 |
| Printing and stationery | 8,695 | 3,920 |
| | 39,699 | 28,596 |

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 AUGUST 2022

| 7. SUPPORT COSTS | 2022 | 2021 |
|-----------------------------------|-------------|-------------|
| | £ | £ |
| Playground - Depreciation | 331 | 440 |
| Fixture & Fittings - Depreciation | 17 | 23 |
| Computer Equipment - Depreciation | 174 | 233 |
| Support Costs others | - | - |
| | 522 | 696 |

| 8. GOVERNANCE COSTS | 2022 | 2021 |
|----------------------------|--------------|--------------|
| | £ | £ |
| U Check(DBS) Fees | 143 | 202 |
| Professional Fees | 596 | - |
| Accountants fees | 3,200 | 3,779 |
| Pension Administration | 1,999 | 375 |
| | 5,937 | 4,356 |

| 9. TANGIBLE ASSETS | Playground | Fixtures and Fittings | Computer Equipment | Total |
|-----------------------------|-------------------|------------------------------|---------------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| As at 01 September 2021 | 20,328 | 900 | 3,802 | 25,030 |
| Additions | - | - | - | - |
| As at 31 August 2022 | 20,328 | 900 | 3,802 | 25,030 |
| Depreciation | | | | |
| As at 01 September 2021 | 19,006 | 832 | 3,105 | 22,942 |
| Charge for the year | 331 | 17 | 174 | 522 |
| As at 31 August 2022 | 19,336 | 849 | 3,279 | 23,464 |
| Net Book Value | | | | |
| As at 31 August 2021 | 1,322 | 68 | 698 | 2,088 |
| As at 31 August 2022 | 992 | 51 | 523 | 1,566 |

| 10. CREDITOR: AMOUNT PAYABLE DUE WITHIN ONE YEAR | 2022 | 2021 |
|---|--------------|--------------|
| | £ | £ |
| Accountants fees | 2,800 | 1,400 |
| Other creditors | 495 | 495 |
| Accrued expenses | 1,440 | 1,440 |
| | 4,735 | 3,335 |

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 AUGUST 2022

11. MOVEMENT IN FUNDS

| | As at 01 September 2021 | Net Movement in Funds | As at 31 August 2022 |
|---------------------------|----------------------------|--------------------------|-------------------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General funds | 65,052 | (37,720) | 27,332 |
| Restricted funds | | | |
| Playground | 392 | (98) | 294 |
| TOTAL FUNDS | 65,444 | (37,818) | 27,626 |

Net movement in funds, included in the are as follows:

| | Incoming Resources | Resources Expended | Movement in Funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General Fund | 57,751 | (95,471) | (37,720) |
| Restricted Funds | | | |
| Playground | - | (98) | (98) |
| Total Funds | 57,751 | (95,569) | (37,818) |

The restricted playground fund relates to grants received from The Big Lottery and Telford and Wrekin Council to construct and outdoor play area for children. This expenditure is treated as a fixed asset of the charity and the depreciation incurred is charged against this fund.

PUDDLEDUCKS UNDER FIVES

England & Wales - Charity number 1037296

Accounts

Registered Charity Number :- 1037296

**PUDDLEDUCKS UNDER FIVES
TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR END
31 August 2021**

**PUDDLEDUCKS UNDER FIVES
31 Monastery Close
Lawley Village
Telford**

**PUDDLEDUCKS UNDER FIVES
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FOR THE YEAR ENDED 31 AUGUST 2021**

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**PUDDLEDUCKS UNDER FIVES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

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Mr M Baker
Mr J Smout
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Mr W Ahmed
Ms C Kociak

Independent Examiner

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Governing Document

The Charity is controlled by its governing document, a deed of trust, and constitute an unincorporated charity. The charity is run under the constitution of the Pre School Learning Alliance.

Recruitment and appointment of new trustees

Trustees are appointed at the annual general meeting after vote by the parents. Under the constitution 30% of the parents must attend the meeting for it to be quorate.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**PUDDLEDUCKS UNDER FIVES
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through

FINANCIAL REVIEW

Reserves policy

The main funding body of the charity insists that reserves equal to at least three months operating costs are retained. This currently equates to approximately £25,000.

As at 31 August 2021 the free reserves of the charity were £65,052 (2020: £58,797).

Approved by order of the board of trustees on 27 April 2024 and signed on its behalf by:

John Smout
Chair of the Trustees

**PUDDLEDUCKS UNDER FIVES
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31

Respective Responsibilities of trustees and examiner

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Basis of the independent examiner's report

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 - o to prepare accounts in accordance with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

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

One Click Solution Ltd
5 Redcar Croft
Birmingham
B36 8UU

27 April 2024

**PUDDLEDUCKS UNDER FIVES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|--|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary Income | 2 | 105,364 | - | 105,364 | 98,619 |
| Activities from generating funds | 3 | 19,068 | - | 19,068 | 20,721 |
| Total Incoming resources | | 124,432 | - | 124,432 | 119,340 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds | | | | | |
| Fundraising trading : cost of goods sold and other costs | | | | | |
| Charitable activities | | | | | |
| Wages | 5 | 84,660 | - | 84,660 | 79,628 |
| Nursery costs | 6 | 28,596 | - | 28,596 | 21,807 |
| Support costs | 7 | 566 | 130 | 696 | 1,948 |
| Governance costs | 8 | 4,356 | - | 4,356 | 1,555 |
| Total resources expended | | 118,177 | 130 | 118,307 | 104,938 |
| Net Incoming/(outgoing) resources | | 6,255 | (130) | 6,125 | 14,402 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 58,797 | 522 | 59,319 | 44,917 |
| Total Funds Carried Forward | | 65,052 | 392 | 65,444 | 59,319 |

**PUDDLEDUCKS UNDER FIVES
BALANCE SHEET
AS AT 31 AUGUST 2021**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|---------------------------------------|-------|----------------------------|--------------------------|--------------------------|--------------------------|
| FIXED ASSEST | | | | | |
| Tangible assets | 9 | 1,696 | 392 | 2,088 | 2,784 |
| CURRENT ASSEST | | | | | |
| Cash at bank and in hand | | 66,690 | - | 66,690 | 51,298 |
| Other debtors | | - | - | - | 7,172 |
| CREDITORS | | | | | |
| Amount payable due within one year | 10 | (3,335) | - | (3,335) | (1,935) |
| NET CURRENT ASSETS | | 65,052 | 392 | 65,444 | 59,319 |
| TOTAL ASSETS LESS LIABILIATIES | | 65,052 | 392 | 65,444 | 59,319 |
| NET ASSETS | | 65,052 | 392 | 65,444 | 59,319 |
| FUNDS | | | | | |
| | 11 | | | | |
| Unrestricted funds | | 65,052 | | 65,052 | 58,797 |
| Restricted funds | | | 392 | 392 | 522 |
| TOTAL FUNDS | | 65,052 | 392 | 65,444 | 59,319 |

The financial statements are approved by the board of trustees and were signed on its behalf by

John Smout-Chair of the Trustees
27 April 2024

PUDDLEDUCKS UNDER FIVES

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2021

1. ACCOUNTING POLICIES

Accounting Conventions

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Small Entities (effective April 2008), The Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by

Incoming Resources

All incoming resources are included on the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditures are accounted for on an accrual basis and have been classified under headings that aggregate all the cost related to the category. Where cost cannot be directly attributed to a particular heading, they have been allocated to activities on the basis consistent with the use of resources.

Tangible Fixed Assets

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

| | |
|----------------------|-------------------------|
| Playground | 25% on reducing balance |
| Fixture and fittings | 25% on reducing balance |
| Computer equipment | 25% on reducing balance |

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of

Restricted funds can only be used for a particular restricted purpose within the objects of the charity. Restrictions arise when specified by donor or when funds are raised for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial

2. VOLUNTARY INCOME

| | 2021 | 2020 |
|--------|----------------|---------------|
| | £ | £ |
| Grants | 105,364 | 98,619 |
| | 105,364 | 98,619 |

Grants received included in the above are follows:

| | 2021 | 2020 |
|--------------------------|---------|--------|
| | £ | £ |
| Telford & Wrekin Council | 105,364 | 98,619 |

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 AUGUST 2021

| 3. ACTIVITIES FROM GENERATEING FUNDS | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Playgroup Fees | 18,500 | 19,030 |
| Donation and gifts | 500 | 1,691 |
| Other | 67 | - |
| | 19,068 | 20,721 |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remunerations or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

| 5. STAFF COSTS | 2021 | 2020 |
|--|-------------|-------------|
| | £ | £ |
| Wages and Salaries | 84,660 | 79,628 |
| The average monthly number of employees during the year was as | 2021 | 2020 |
| Child care | 7 | 7 |

No employee received emoluments in excess of £60,000.

| 6. NURSERY COSTS | 2021 | 2020 |
|-------------------------|---------------|---------------|
| | £ | £ |
| Repairs | 160 | 29 |
| Rent | 10,782 | 8,850 |
| Bank charges | 94 | - |
| Equipment | 2,522 | 4,587 |
| Computer running | 229 | 778 |
| Insurance | 898 | 896 |
| Uniform | 846 | - |
| Refreshments | 1,116 | 765 |
| Telephone | 434 | 545 |
| Other Expenses | 864 | - |
| Sundries | 101 | 200 |
| Staff Training | 4,415 | 907 |
| Subscriptions | 553 | 35 |
| Household & Cleaning | 1,251 | 1,155 |
| Photocopier Costs | 412 | 2,832 |
| Printing and stationery | 3,920 | 29 |
| PAT Testing | - | 199 |
| | 28,596 | 21,807 |

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 AUGUST 2021

| 7. SUPPORT COSTS | 2021 | 2020 |
|-----------------------------------|-------------|--------------|
| | £ | £ |
| Playground - Depreciation | 440 | 588 |
| Fixture & Fittings - Depreciation | 23 | 30 |
| Computer Equipment - Depreciation | 233 | 310 |
| Support Costs others | - | 1,020 |
| | 696 | 1,948 |

| 8. GOVERNANCE COSTS | 2021 | 2020 |
|----------------------------|--------------|--------------|
| | £ | £ |
| U Check(DBS) Fees | 202 | 247 |
| Accountants fees | 3,779 | 780 |
| Pension Administration | 375 | 528 |
| | 4,356 | 1,555 |

| 9. TANGIBLE ASSETS | Playground | Fixtures and Fittings | Computer Equipment | Total |
|-----------------------------|-------------------|------------------------------|---------------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| As at 01 September 2020 | 20,328 | 900 | 3,802 | 25,030 |
| Additions | - | - | - | - |
| As at 31 August 2021 | 20,328 | 900 | 3,802 | 25,030 |
| Depreciation | | | | |
| As at 01 September 2020 | 18,565 | 809 | 2,872 | 22,246 |
| Charge for the year | 441 | 23 | 233 | 696 |
| As at 31 August 2021 | 19,006 | 832 | 3,105 | 22,942 |
| Net Book Value | | | | |
| As at 31 August 2020 | 1,763 | 91 | 930 | 2,784 |
| As at 31 August 2021 | 1,322 | 68 | 698 | 2,088 |

| 10. CREDITOR: AMOUNT PAYABLE DUE WITHIN ONE YEAR | 2021 | 2020 |
|---|--------------|--------------|
| | £ | £ |
| Accountants fees | 1,400 | - |
| Other creditors | 495 | 495 |
| Accrued expenses | 1,440 | 1,440 |
| | 3,335 | 1,935 |

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
AS AT 31 AUGUST 2021

11. MOVEMENT IN FUNDS

| | As at 01 September 2020 | Net Movement in Funds | As at 31 August 2021 |
|---------------------------|----------------------------|--------------------------|-------------------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General funds | 58,797 | 6,255 | 65,052 |
| Restricted funds | | | |
| Playground | 522 | (130) | 392 |
| TOTAL FUNDS | 59,319 | 6,125 | 65,444 |

Net movement in funds, included in the are as follows:

| | Incoming Resources | Resources Expended | Movement in Funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General Fund | 124,432 | (118,177) | 6,255 |
| Restricted Funds | | | |
| Playground | - | (130) - | 130 |
| Total Funds | 124,432 | (118,307) | 6,125 |

The restricted playground fund relates to grants received from The Big Lottery and Telford and Wrekin Council to construct and outdoor play area for children. This expenditure is treated as a fixed asset of the charity and the depreciation incurred is charged against this fund.

PUDDLEDUCKS UNDER FIVES

England & Wales - Charity number 1037296

Accounts

REGISTERED CHARITY NUMBER: 1037296

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020
FOR
PUDDLEDUCKS UNDER FIVES

PUDDLEDUCKS UNDER FIVES

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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PUDDLEDUCKS UNDER FIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1037296

Principal address

Lawley Community Centre
Arleston Lane
Lawley
Telford
Shropshire
TF4 2PR

Trustees

Mr M Baker
Mr J Smout
Ms J Boughen
Mr W Ahmed
Ms C Kociak

Independent examiner

TaxAssist Accountants
58 High Street
Madeley
Telford
Shropshire
TF7 5AT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity is run under the constitution of the Pre School Learning Alliance.

Recruitment and appointment of new trustees

Trustees are appointed at the annual general meeting after a vote by the parents. Under the constitution 30% of parents must attend the meeting for it to be quorate.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

PUDDLEDUCKS UNDER FIVES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to enhance the development and education of the children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

FINANCIAL REVIEW

Reserves policy

The main funding body of the charity insists that reserves must be at least three months operating costs are retained. This currently equates to approximately £27,000.

As at 31 August 2020 the free reserves of the charity were £59,459 (2019: £45,091).

Approved by order of the board of trustees on 29th June 2021 and signed on its behalf by:



Wafiq Ahmed Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PUDDLEDUCKS UNDER FIVES**

I report on the accounts for the year ended 31 August 2020 set out on pages four to nine.

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 required.

It is my responsibility to:

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

Basis of the 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 statements 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 to comply with the accounting requirements of the 2011 Act

have not been met; or

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



TaxAssist Accountants
58 High Street
Madeley
Telford
Shropshire
TF7 5AT

29th June, 2021

PUDDLEDUCKS UNDER FIVES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

| | Unrestricted Fund | Restricted Funds | 2020 Total Funds | 2019 Total Funds |
|---|----------------------|---------------------|------------------------|------------------------|
| | Notes | £ | £ | £ |
| INCOMING RESOURCES | | | | |
| Incoming resources from generated funds | | | | |
| Voluntary Income | 2 | 98,619 | 98,619 | 104,189 |
| Activities for generating funds | 3 | 20,721 | 20,721 | 15,308 |
| Total incoming resources | | 119,340 | 119,340 | 119,497 |
| RESOURCES EXPENDED | | | | |
| Costs of generating funds | | | | |
| Fundraising trading: cost of goods sold and other costs | - | - | - | - |
| Charitable activities | | | | |
| Wages | 5 | 79,628 | 79,628 | 83,150 |
| Nursery costs | | 21,807 | 21,807 | 22,307 |
| Support costs | | 1,774 | 1,948 | 2,257 |
| Governance costs | | 1,555 | 1,555 | 1,415 |
| Total resources expended | | 104,764 | 104,938 | 109,129 |
| Net Incoming/(Outgoing) Resources | | 14,576 | 14,402 | 10,368 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 44,394 | 697 | 45,091 |
| Total Funds Carried Forward | | 58,797 | 522 | 59,319 |

PUDDLEDUCKS UNDER FIVES

Balance Sheet
At 31 August 2020

| | Unrestricted Fund Notes | £ | Restricted Funds £ | 2020 Total Funds £ | 2019 Total Funds £ |
|--|-------------------------------|---------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Leasehold assets | 6 | 2,262 | 522 | 2,784 | 377 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | 51,298 | | 51,298 | 41,373 |
| Other debtors | | 7,172 | | 7,172 | 4,823 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (1,935) | | (1,935) | 7,057 |
| NET CURRENT ASSETS | | 56,535 | - | 56,535 | 49,253 |
| Total assets less current liabilities | | 58,797 | 522 | 59,319 | 45,000 |
| NET ASSETS | | 58,797 | 522 | 59,319 | 45,000 |
| FUNDS | | | | | |
| Unrestricted funds | 8 | 58,797 | | 58,797 | 14,381 |
| Restricted funds | | | 522 | 522 | 49 |
| TOTAL Funds | | 58,797 | 522 | 59,319 | 14,430 |

The financial statements were approved by the board of trustees and were signed on its behalf by

Waqas Ahmed, Trustee

29 June 2021



**PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31st AUGUST 2020**

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

| | |
|-----------------------|---------------------------|
| Playground | - 25% on reducing balance |
| Fixtures and fittings | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

| | 2020 | 2019 |
|---|---------------|----------------|
| | £ | £ |
| Grants | 98,619 | 104,189 |
| | 98,619 | 104,189 |
| Grants received included in the above are as follows: | 2020 | 2019 |
| | £ | £ |
| Telford & Wrekin Council | 98,619 | 104,189 |

**PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31st AUGUST 2020**

3. ACTIVITIES FOR GENERATING FUNDS

| | 2020 | 2019 |
|----------------|---------------|---------------|
| | £ | £ |
| Playgroup fees | 19,030 | 14,441 |
| Fundraising | 1,691 | 867 |
| | 20,721 | 15,308 |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2020 nor for the year ended 31 August 2019

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2020 nor for the year ended 31st August 2019.

5. STAFF COSTS

| | 2020 | 2019 |
|--------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 79,628 | 83,150 |

The average monthly number of employees during the year was as follows

| | 2020 | 2019 |
|------------|-------------|-------------|
| Child care | 7 | 7 |

No employees received emoluments in excess of £60,000

PUDDLEDUCKS UNDER FIVES
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2020

6. Tangible Fixed Assets

| | Playground | Fixtures and Fittings | Computer Equipment | Total |
|-----------------------------------|------------|-----------------------|--------------------|--------|
| Cost | £ | £ | £ | £ |
| At 1 st September 2019 | 20,328 | 900 | 3,802 | 25,030 |
| Additions | - | - | - | - |
| At 31 st August 2020 | 20,328 | 900 | 3,802 | 25,030 |
| DEPRECIATION | | | | |
| At 1 st September 2019 | 17,977 | 779 | 2,562 | 21,318 |
| Charge for year | 588 | 30 | 310 | 928 |
| At 31 st August 2020 | 18,565 | 809 | 2,872 | 22,246 |
| Net book Value | | | | |
| At 31 st August 2020 | 1,763 | 91 | 930 | 2,784 |
| At 31 st August 2019 | 2,351 | 121 | 1,240 | 3,712 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 | 2019 |
|------------------|--------------|--------------|
| | £ | £ |
| Deferred income | - | 1,168 |
| Other creditors | 495 | 245 |
| Accrued expenses | 1,440 | 2,561 |
| | 1,935 | 3,974 |

8. MOVEMENT IN FUNDS

| | At 01/09/19 | Net movement In funds | At 31/08/2020 |
|---------------------------|---------------|--------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 44,394 | 14,576 | 58,970 |
| Restricted funds | | | |
| Playground | 697 | (174) | 523 |
| TOTAL FUNDS | 45,091 | 14,402 | 59,493 |

Net movement in funds, included in the above are as follows:

| | Incoming Resources | Resources Expended | Movement in Funds |
|---------------------------|--------------------|--------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 119,340 | (104,764) | 14,576 |
| Restricted funds | | | |
| Playground | - | (174) | (174) |
| Total Funds | (119,340) | (104,938) | 14,402 |

PUDDLEDUCKS UNDER FIVES

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR END 31st AUGUST 2020**

8. MOVEMENT IN FUNDS – Continued

The restricted playground fund relates to grants received from The Big Lottery and Telford & Wrekin Council to construct an outdoor play area for the children. This expenditure is treated as a fixed asset of the charity and the depreciation incurred is charged against this fund.

**PUDDLEDUCKS UNDER FIVES
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2020**

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| INCOMING RESOURCES | | |
| Voluntary Income | | |
| Grants | 98,619 | 104,189 |
| | 98,619 | 104,189 |
| Activities for generating funds | | |
| Playgroup fees | 19,030 | 14,441 |
| Fundraising | 1,691 | 867 |
| | 20,721 | 15,308 |
| Incoming Resources | 119,340 | 119,497 |
| RESOURCES EXPENDED | | |
| Fundraising trading: cost of goods sold and other costs | | |
| Fundraising | | - |
| Charitable activities | | |
| Wages | 79,628 | 83,150 |
| Postage, stationery and consumables | 29 | 990 |
| Sundries | 110 | - |
| Equipment | 4,587 | 3,001 |
| Rent | 8,850 | 10,150 |
| Repairs | 29 | 168 |
| Insurance | 896 | 886 |
| Refreshments | 765 | 49 |
| Household and cleaning | 1,155 | 1,147 |
| Subscriptions | 35 | - |
| Training costs | 907 | 1,273 |
| Photocopier costs | 2,832 | 3,237 |
| Computer running | 778 | 592 |
| Telephone | 545 | 514 |
| PAT testing | 199 | 183 |
| | 101,435 | 105,340 |
| Governance costs | | |
| U Check (DBS) fees | 247 | 52 |
| Professional fees | - | 85 |
| Accountancy | 780 | 990 |
| Pension administration | 528 | 288 |
| | 1,555 | 1,415 |

This page does not form part of the financial statements

PUDDLEDUCKS UNDER FIVES

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR END AUGUST 31st 2020**

| | 2020 | 2019 |
|---------------------------------|----------------|----------------|
| | £ | £ |
| Finance | | |
| Payroll administration | 1,020 | 1,020 |
| Bank charges | 92 | 117 |
| | 1,112 | 1,137 |
| Other | | |
| Depn of playground | 588 | 784 |
| Fixtures and fittings | 30 | 40 |
| Depn computer equipment | 310 | 413 |
| | 928 | 1,237 |
| Total resources expended | 104,938 | 109,129 |
| Net income (expenditure) | 14,402 | 10,368 |

This page does not form part of the financial statements

