

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION

England & Wales · Charity number 1037839

Details

Status Registered

Legal form Other

Registered 1994-05-24

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

Contact

Address 14 Carmans Close
Loose
Maidstone
ME15 0DR

Phone 01622747431

Email boughtonmonchelseaplaygroup@hotmail.co.uk

Website bmplaygroup.co.uk

Activities

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

Activities: Looking after pre-school aged children

Classification

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

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£325,852	£300,257	-	-
2024-07-31	£291,269	£273,461	-	-
2023-07-31	£293,196	£257,376	-	-
2022-07-31	£231,582	£227,981	-	-
2021-07-31	£208,000	£199,339	-	-

Trustees

Name	Role	Appointed
Alex Geeves	Chair	2025-02-26
Charlotte Harriss		2026-02-10
Jordan Constable		2026-02-10
Rebecca Krousti		2024-02-07
Romilly Whitwood		2026-02-10
SARA SKINNER		2018-01-26
Scott Sealey		2025-10-01

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION

England & Wales - Charity number 1037839

Accounts

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION
Registration number 1037839

TRUSTEES' ANNUAL REPORT FOR THE PERIOD 1 AUGUST 2024 TO 31 JULY 2025

Address – 14 Carmans Close, Loose, Maidstone, Kent ME15 0DR

The Trustees during the year were:

Marian Redfearn (Chair)

Rebecca Krousti (Treasurer) – appointed September 2024

Rebecca Goacher (secretary) – stepped down September 2024

Sara Skinner (general manager)

Lucy Cokell – stepped down September 2025

Samantha Sealy (secretary) – appointed February 2025, stepped down September 2025

Scott Sealy (secretary) - appointed October 2025

Marcela Castro – appointed October 2025

Trustees are appointed by Trustee resolution.

Structure and management

The charity is governed by trust deed and is constituted as an association.

Day to day activities are overseen by the general manager who is employed on a full time basis.

Activities, objectives and public benefit

The object of the charity is to provide education facilities for children of pre-school age. The charity operates nine half-day playgroup sessions on a weekly basis and employs an average of 14 full and part time staff to supervise an average roll of 85 children; fee income has increased as a majority of children are attending extra sessions. Staff numbers remained static during the year with a small increase in hours worked by some part time staff.

Achievements and performance

The charity continues to meet the educational requirements for pre-school learning as prescribed by OFSTED and the Pre-School Learning Alliance, its core activities to include one to one support for children with special needs and physical disabilities. The demand for one to one support increased substantially with grants from the Special Needs Inclusion Fund (SENIF) increasing from £8,905 to £23,385. The level of SENIF funding is wholly dependent the number of children requiring support and their individual needs.

Reserves policy

The trustees are required to hold sufficient funds to meet staff redundancy costs and the running costs for one school term following the curtailment of operations. The trustees' current estimate of the total cost of curtailment is in the region of £133,673.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's trustees

.....
Marian Redfearn – Chair

.....
Rebecca Krousti - Treasurer

Date: 27 January 2026



Boughton Monchelsea Playgroup Association		1037839		
Annual accounts for the period				
Period start date	8/1/2024	To	Period end date	7/31/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	26,891	-	-	26,891	11,080
Charitable activities	S02	297,624	-	-	297,624	278,564
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,337	-	-	1,337	1,625
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	325,852	-	-	325,852	291,269
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	348	-	-	348	1,067
Charitable activities	S09	299,909	-	-	299,909	272,394
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	300,257	-	-	300,257	273,461
Net income						
Net gains/(losses) on investments	S13	25,595	-	-	25,595	17,808
	S14	-	-	-	-	-
Net income	S15	25,595	-	-	25,595	17,808
Extraordinary items						
	S16	-	-	-	-	-
Transfers between funds						
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	25,595	-	-	25,595	17,808
Reconciliation of funds:						
Total funds brought forward	S21	136,931	-	-	136,931	119,123
Total funds carried forward	S22	162,526	-	-	162,526	136,931

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	1,660	-	-	1,660	2,166
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	1,660	-	-	1,660	2,166
Current assets							
Stocks		B06	-	-	-	-	-
Debtors		B07	-	-	-	-	-
Investments		B08	-	-	-	-	-
Cash at bank and in hand (Note 10)		B09	166,565	-	-	166,565	138,051
	Total current assets	B10	166,565	-	-	166,565	138,051
Creditors: amounts falling due within one year	(Note 9)	B11	5,699	-	-	5,699	3,286
	Net current assets/(liabilities)	B12	160,866	-	-	160,866	134,765
	Total assets less current liabilities	B13	162,526	-	-	162,526	136,931
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	162,526	-	-	162,526	136,931
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	-	-	-	-
Unrestricted funds		B19	162,526	-	-	162,526	136,931
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	162,526	-	-	162,526	136,931

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Marian Redfearn	1/27/2026
	Rebecca Krousti	1/27/2026

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

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 No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

 No*

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 * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

 No*

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 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
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Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

		✓
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Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

		✓
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2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓		
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Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

		✓
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Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

		✓
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Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

		✓
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Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

		✓
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Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓		
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Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

		✓
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Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

		✓
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Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

		✓
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Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

		✓
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2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes No N/a

✓		
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The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

		✓
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They are valued at cost.

Yes No N/a

		✓
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Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

		✓
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They are valued at cost.

Yes No N/a

		✓
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Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

		✓
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Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

		✓
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Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

		✓
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Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
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Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
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Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

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

Play equipment is charged to expenditure unless it can be established as having a useful life of at least four years.

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	26,891	-	-	26,891	9,204
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by other charities	-	-	-	-	1,876
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	26,891	-	-	26,891	11,080
Charitable activities:					
	-	-	-	-	-
Playgroup fees	295,393	-	-	295,393	276,348
Fundraising	2,231	-	-	2,231	2,216
Other	-	-	-	-	-
Total	297,624	-	-	297,624	278,564
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	1,337	-	-	1,337	1,625
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	1,337	-	-	1,337	1,625
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	325,852	-	-	325,852	291,269

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	SENIF 1 to 1 Funding	23,385
Government grant 2	Kent County Council Expansion grant	2,896
Government grant 3		-
Other		-
	Total	26,281

	Description	Last year £
Government grant 1	SENIF 1 to 1 Funding	8,904
Government grant 2		-
Government grant 3		-
Other		-
	Total	8,904

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	None	None

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	None	None

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Salaries and pension costs	260,223	-	-	260,223	232,207	-	-	232,207
Rent and storage costs	18,969	-	-	18,969	18,374	-	-	18,374
Expendable equipment	6,046	-	-	6,046	6,490	-	-	6,490
Other operating costs	15,019	-	-	15,019	16,390	-	-	16,390
Total expenditure on charitable activities	300,257	-	-	300,257	273,461	-	-	273,461
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	300,257	-	-	300,257	273,461	-	-	273,461

Section C**Notes to the accounts****Note 6** **Details of certain items of expenditure****6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
725	845
150	-
-	-
-	-

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

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

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	251,963	218,108
Social security costs	4,225	6,628
Pension costs (defined contribution scheme)	4,035	7,471
Other employee benefits	-	-
Total staff costs	260,223	232,207

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	14	14
Governance	-	-
Other	-	-
Total	14	14

Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	6,119	6,119
Additions	-	-	-	1,197	1,197
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	7,316	7,316

8.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				25% SL	25% SL

At beginning of the year	-	-	-	3,953	3,953
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,704	1,704
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	5,657	5,657

8.3 Net book value

Net book value at the beginning of the year	-	-	-	2,166	2,166
Net book value at the end of the year	-	-	-	1,659	1,659

Note 9 Creditors and accruals

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

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,644	1,095	-	-
Taxation and social security	2,055	2,191	-	-
Other creditors	-	-	-	-
Total	5,699	3,286	-	-

Note 10 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	29,466	28,247
Cash at bank and on hand	137,099	109,804
Other	-	-
Total	166,565	138,051

Note 11 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Sara Skinner	Employment contract	49,982	1,499	-	-	51,481
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Payments were made to Sara Skinner under a contract of employment in her capacity as general manager of the playgroup.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Sara Skinner	Employment contract	47,739	2,077	-	-	49,816
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Payments were made to Sara Skinner under a contract of employment in her capacity as general manager of the playgroup.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

11.2 Trustees' expenses

of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are
No trustee expenses have been incurred 1

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where

**This
year**

There have been no related party transactions in the reporting period (True or False) 1

**Last
year**

There have been no related party transactions in the reporting period (True or False) 1



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Boughton Monchelsea Playgroup Association

On accounts for the year ended

31 July 2025

**Charity no
(if any)**

1037839

Set out on pages

1 to 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

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

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

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

Signed:

[Signature box]

Date:

28/01/2026

Name:

Peter J Rippengale MAAT

Relevant professional qualification(s) or body

MAAT (Licensed)

(if any):

Address: 11 The Poles, Upchurch, Sittingbourne, Kent ME9 7EX

Section B

Disclosure

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

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

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION

England & Wales - Charity number 1037839

Accounts

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION
Registration number 1037839

TRUSTEES' ANNUAL REPORT FOR THE PERIOD 1 AUGUST 2023 TO 31 JULY 2024

Address – 14 Carmans Close, Loose, Maidstone, Kent ME15 0DR

The Trustees during the year were:

Marian Redfearn (Chair)

Rebecca Krousti (Treasurer) – appointed September 2024

Rebecca Deacon (Treasurer) – stepped down September 2024

Rebecca Goacher (Secretary)

Sara Skinner (general manager)

Lucy Cokell

Trustees are appointed by Trustee resolution at the Annual General Meeting.

Structure and management

The charity is governed by trust deed and is constituted as an association.

Day to day activities are overseen by the general manager who is employed on a full time basis.

Activities, objectives and public benefit

The object of the charity is to provide education facilities for children of pre-school age. The charity operates nine half-day playgroup sessions on a weekly basis and now employs an average of 14 full and part time staff to supervise an average roll of 90 to 95 children. Staff numbers remained static during the year with a small increase in hours worked by some part time staff.

Achievements and performance

The charity continues to meet the educational requirements for pre-school learning as prescribed by OFSTED and the Pre-School Learning Alliance, its core activities to include one to one support for children with special needs and physical disabilities. The demand for one to one support decreased in the year substantially with grants from the Special Needs Inclusion Fund (SENIF) falling from £34,163 to £8,905. The level of SENIF funding is wholly dependent the number of children requiring support and their individual needs.

Reserves policy

The trustees are required to hold sufficient funds to meet staff redundancy costs and the running costs for one school term following the curtailment of operations. The trustees' current estimate of the total cost of curtailment is in the region of £117,131.

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

Signed on behalf of the charity's trustees

.....
Marian Redfearn – Chair

.....
Rebecca Krousti - Treasurer

Date: 29 January 2025



Boughton Monchelsea Playgroup Association		1037839		
Annual accounts for the period				
Period start date	8/1/2023	To	Period end date	7/31/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	11,080	-	-	11,080	35,197
Charitable activities	S02	278,564	-	-	278,564	257,235
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,625	-	-	1,625	764
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	291,269	-	-	291,269	293,196
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	273,461	-	-	273,461	257,376
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	273,461	-	-	273,461	257,376
Net income/(expenditure) before investment gains/(losses)						
	S13	17,808	-	-	17,808	35,820
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	17,808	-	-	17,808	35,820
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	17,808	-	-	17,808	35,820
Reconciliation of funds:						
Total funds brought forward	S21	119,123	-	-	119,123	83,303
Total funds carried forward	S22	136,931	-	-	136,931	119,123

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	2,166	-	-	2,166	2,897
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	2,166	-	-	2,166	2,897
Current assets							
Stocks		B06	-	-	-	-	-
Debtors		B07	-	-	-	-	-
Investments		B08	-	-	-	-	-
Cash at bank and in hand (Note 10)		B09	138,051	-	-	138,051	119,420
	Total current assets	B10	138,051	-	-	138,051	119,420
Creditors: amounts falling due within one year	(Note 9)	B11	3,286	-	-	3,286	3,194
	Net current assets/(liabilities)	B12	134,765	-	-	134,765	116,226
	Total assets less current liabilities	B13	136,931	-	-	136,931	119,123
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	136,931	-	-	136,931	119,123
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	-	-	-	-
Unrestricted funds		B19	136,931	-	-	136,931	119,123
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	136,931	-	-	136,931	119,123

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Marian Redfearn	1/28/2025
	Rebecca Krousti	1/28/2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

--

 No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

 No*

--

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

 No*

--

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membershin subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
--	--	---

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

		✓
--	--	---

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

		✓
--	--	---

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓		
---	--	--

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

		✓
--	--	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

		✓
--	--	---

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

		✓
--	--	---

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

		✓
--	--	---

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓		
---	--	--

Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

		✓
--	--	---

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

		✓
--	--	---

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

		✓
--	--	---

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

		✓
--	--	---

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes No N/a

✓		
---	--	--

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

		✓
--	--	---

They are valued at cost.

Yes No N/a

		✓
--	--	---

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

		✓
--	--	---

They are valued at cost.

Yes No N/a

		✓
--	--	---

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

		✓
--	--	---

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

		✓
--	--	---

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
--	--	---

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

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

Play equipment is charged to expenditure unless it can be established as having a useful life of at least four years.

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	9,204	-	-	9,204	35,197
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by other charities	1,876	-	-	1,876	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	11,080	-	-	11,080	35,197
Charitable activities:		-	-	-	-	-
	Playgroup fees	276,348	-	-	276,348	255,621
	Fundraising	2,216	-	-	2,216	1,614
	Other	-	-	-	-	-
Total	278,564	-	-	278,564	257,235	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	1,625	-	-	1,625	764
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,625	-	-	1,625	764
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	291,269	-	-	291,269	293,196	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	SENIF 1 to 1 Funding	8,904
Government grant 2		-
Government grant 3		-
Other		-
	Total	8,904

	Description	Last year £
Government grant 1	SENIF 1 to 1 Funding	34,163
Government grant 2		-
Government grant 3		-
Other		-
	Total	34,163

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	None	None

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	None	None

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Salaries and pension costs	232,207	-	-	232,207	221,625	-	-	221,625
Rent and storage costs	18,374	-	-	18,374	17,739	-	-	17,739
Expendable equipment	6,490	-	-	6,490	5,728	-	-	5,728
Other operating costs	16,390	-	-	16,390	12,284	-	-	12,284
Total expenditure on charitable activities	273,461	-	-	273,461	257,376	-	-	257,376
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	273,461	-	-	273,461	257,376	-	-	257,376

Section C**Notes to the accounts****Note 6** Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
845	820
-	-
-	-
867	894

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	218,108	213,385
Social security costs	6,628	5,344
Pension costs (defined contribution scheme)	7,471	2,896
Other employee benefits	-	-
Total staff costs	232,207	221,625

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	14	13
Governance	-	-
Other	-	-
Total	14	13

Note 8 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	5,396	5,396
Additions	-	-	-	723	723
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	6,119	6,119

8.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				25% SL	25% SL

At beginning of the year	-	-	-	2,499	2,499
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,454	1,454
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	3,953	3,953

8.3 Net book value

Net book value at the beginning of the year	-	-	-	2,897	2,897
Net book value at the end of the year	-	-	-	2,166	2,166

Note 9 Creditors and accruals

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

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,095	1,220	-	-
Taxation and social security	2,191	1,974	-	-
Other creditors	-	-	-	-
Total	3,286	3,194	-	-

Note 10 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	28,247	26,754
Cash at bank and on hand	109,804	92,666
Other	-	-
Total	138,051	119,420

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Sara Skinner	Employment contract	47,739	2,077	-	-	49,816
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Payments were made to Sara Skinner under a contract of employment in her capacity as general manager of the playgroup.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Sara Skinner	Employment contract	43,412	1,302	-	-	44,714
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Payments were made to Sara Skinner under a contract of employment in her capacity as general manager of the playgroup.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

11.2 Trustees' expenses

of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are
No trustee expenses have been incurred 1

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where

**This
year**

There have been no related party transactions in the reporting period (True or False) 1

**Last
year**

There have been no related party transactions in the reporting period (True or False) 1



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Boughton Monchelsea Playgroup Association

On accounts for the year ended

31 July 2024	Charity no (if any)	1037839
--------------	----------------------------	---------

Set out on pages

1 to 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

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

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

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

Signed:

[Signature box]

Date:

29/01/2025

Name:

Peter J Rippengale MAAT

Relevant professional qualification(s) or body

MAAT (Licensed)

(if any):

Address: 11 The Poles, Upchurch, Sittingbourne, Kent ME9 7EX

Section B

Disclosure

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

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

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION

England & Wales - Charity number 1037839

Accounts

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION
Registration number 1037839

TRUSTEES' ANNUAL REPORT FOR THE PERIOD 1 AUGUST 2022 TO 31 JULY 2023

Address – 14 Carmans Close, Loose, Maidstone, Kent ME15 0DR

The Trustees during the year were:

Marian Redfearn (Chair) appointed on 8 February 2023
Rebecca Deacon (Treasurer) appointed on 8 February 2023
Rebecca Goacher (Secretary) appointed on 8 February 2023
Sara Skinner (general manager)

Trustees are appointed by Trustee resolution at the Annual General Meeting.

Structure and management

The charity is governed by trust deed and is constituted as an association.
Day to day activities are overseen by the general manager who is employed on a full time basis

Activities, objectives and public benefit

The object of the charity is to provide education facilities for children of pre-school age. The charity operates nine half-day playgroup sessions on a weekly basis and now employs an average of 14 full and part time staff to supervise an average roll of 95 children. Staff numbers have been subsequently increased to meet the rise in demand for places.

Achievements and performance

The charity continues to meet the educational requirements for pre-school learning as prescribed by OFSTED and the Pre-School Learning Alliance, its core activities to include one to one support for children with special needs and physical disabilities. The demand for one to one support increased substantially with grants from the Special Needs Inclusion Fund (SENIF) increasing from £17,326 to £34,163 in the current year

Reserves policy

The trustees are required to hold sufficient funds to meet staff redundancy costs and the running costs for one school term following the curtailment of operations. The trustees' current estimate of the total cost of curtailment is in the region of £104,159.

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

Signed on behalf of the charity's trustees

.....
Marian Redfearn – Chair

.....
Rebecca Deacon - Treasurer

Date: 17 February 2024



Boughton Monchelsea Playgroup Association		1037839		
Annual accounts for the period				
Period start date	8/1/2022	To	Period end date	7/31/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	35,197	-	-	35,197	17,626
Charitable activities	S02	257,235	-	-	257,235	213,905
Other trading activities	S03	-	-	-	-	-
Investments	S04	764	-	-	764	51
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	293,196	-	-	293,196	231,582
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	257,376	-	-	257,376	224,543
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	257,376	-	-	257,376	224,543
Net income/(expenditure) before investment gains/(losses)						
	S13	35,820	-	-	35,820	7,039
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	35,820	-	-	35,820	7,039
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	35,820	-	-	35,820	7,039
Reconciliation of funds:						
Total funds brought forward	S21	83,303	-	-	83,303	76,264
Total funds carried forward	S22	119,123	-	-	119,123	83,303

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets		B01	-	-	-	-	-
Tangible assets	(Note 8)	B02	2,897	-	-	2,897	3,450
Heritage assets		B03	-	-	-	-	-
Investments		B04	-	-	-	-	-
	Total fixed assets	B05	2,897	-	-	2,897	3,450
Current assets							
Stocks		B06	-	-	-	-	-
Debtors		B07	-	-	-	-	-
Investments		B08	-	-	-	-	-
Cash at bank and in hand (Note 10)		B09	119,420	-	-	119,420	82,117
	Total current assets	B10	119,420	-	-	119,420	82,117
Creditors: amounts falling due within one year	(Note 9)	B11	3,194	-	-	3,194	2,264
	Net current assets/(liabilities)	B12	116,226	-	-	116,226	79,853
	Total assets less current liabilities	B13	119,123	-	-	119,123	83,303
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	119,123	-	-	119,123	83,303
Funds of the Charity							
Endowment funds		B17	-	-	-	-	-
Restricted income funds		B18	-	-	-	-	-
Unrestricted funds		B19	119,123	-	-	119,123	83,303
Revaluation reserve		B20	-	-	-	-	-
	Total funds	B21	119,123	-	-	119,123	83,303

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Marian Redfearn	2/17/2024
	Rebecca Deacon	2/17/2024

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

--

 No*

✓

 * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

 No*

--

 * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

 No*

--

 * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	78515	82117
Adjustments:		
Opening accruals	-2251	
Closing accruals		-2264
Equipment capitalised		4600
Depreciation		-1150
Fund balance as restated	<u>76264</u>	<u>83303</u>

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	3601
Adjustments:	
Depreciation	-1150
Opening accruals	-2264
Closing accruals	2252
Equipment capitalised	4600
Previous period net income/(expenditure) as restated	<u>7039</u>

Page 4

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
--	--	---

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

		✓
--	--	---

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

		✓
--	--	---

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓		
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Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

		✓
--	--	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

		✓
--	--	---

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

		✓
--	--	---

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

		✓
--	--	---

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓		
---	--	--

Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

		✓
--	--	---

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

		✓
--	--	---

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

		✓
--	--	---

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

		✓
--	--	---

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes No N/a

✓		
---	--	--

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

		✓
--	--	---

They are valued at cost.

Yes No N/a

		✓
--	--	---

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

		✓
--	--	---

They are valued at cost.

Yes No N/a

		✓
--	--	---

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

		✓
--	--	---

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

		✓
--	--	---

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

		✓
--	--	---

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

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

Play equipment is charged to expenditure unless it can be established as having a useful life of at least four years.

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	35,197	-	-	35,197	17,626
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		35,197	-	-	35,197	17,626
Charitable activities:		-	-	-	-	-
	Playgroup fees	255,621	-	-	255,621	211,399
	Fundraising	1,614	-	-	1,614	2,506
	Other	-	-	-	-	-
Total		257,235	-	-	257,235	213,905
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	
Income from investments:	Interest income	764	-	-	764	51
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		764	-	-	764	51
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	
TOTAL INCOME		293,196	-	-	293,196	231,582

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year
amounts)

Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	SENIF 1 to 1 Funding	34,163
Government grant 2		-
Government grant 3		-
Other		-
	Total	34,163

	Description	Last year £
Government grant 1	SENIF 1 to 1 Funding	17,326
Government grant 2		-
Government grant 3		-
Other		-
	Total	17,326

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	None	None

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>	None	None

Note 5

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Salaries and pension costs	221,625	-	-	221,625	185,195	-	-	185,195
Rent and storage costs	17,739	-	-	17,739	16,202	-	-	16,202
Expendable equipment	5,728	-	-	5,728	8,404	-	-	8,404
Other operating costs	12,284	-	-	12,284	14,742	-	-	14,742
Total expenditure on charitable activities	257,376	-	-	257,376	224,543	-	-	224,543
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	257,376	-	-	257,376	224,543	-	-	224,543

Section C**Notes to the accounts****Note 6** **Details of certain items of expenditure****6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
820	395
-	-
-	-
894	775

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	213,385	178,310
Social security costs	5,344	4,466
Pension costs (defined contribution scheme)	2,896	2,419
Other employee benefits	-	-
Total staff costs	221,625	185,195

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	13	14
Governance	-	-
Other	-	-
Total	13	14

Note 8 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	4,600	4,600
Additions	-	-	-	796	796
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	5,396	5,396

8.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				25% SL	25% SL

At beginning of the year	-	-	-	1,150	1,150
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,349	1,349
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	2,499	2,499

8.3 Net book value

Net book value at the beginning of the year	-	-	-	3,450	3,450
Net book value at the end of the year	-	-	-	2,897	2,897

Note 9 Creditors and accruals

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

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,220	795	-	-
Taxation and social security	1,974	1,469	-	-
Other creditors	-	-	-	-
Total	3,194	2,264	-	-

Note 10 **Cash at bank and in hand**

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	26,754	26,061
Cash at bank and on hand	92,666	56,056
Other	-	-
Total	119,420	82,117

Note 11 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

11.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Sara Skinner	Employment contract	43,412	1,302	-	-	44,714
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Payments were made to Sara Skinner under a contract of employment in her capacity as general manager of the playgroup.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Sara Skinner	Employment contract	41,300	1,239	-	-	42,539
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Payments were made to Sara Skinner under a contract of employment in her capacity as general manager of the playgroup.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

11.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

1

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

11.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Boughton Monchelsea Playgroup Association

On accounts for the year ended

31 July 2023 **Charity no (if any)** 1037839

Set out on pages

1 to 16

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

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

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

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

Signed:

Date:

Name:

Relevant professional qualification(s) or body (if any):

Address: 11 The Poles, Upchurch, Sittingbourne, Kent ME9 7EX

Section B

Disclosure

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

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

--

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION

England & Wales - Charity number 1037839

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Boughton Monchelsea Playgroup Association

1037839

Receipts and payments accounts

CC16a

For the period from	Period start date 01/08/2021	To	Period end date 31/07/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	210,620	-	-	210,620	187,373
Fundraising	2,506	-	-	2,506	2,592
Grants	17,326	-	-	17,326	7,677
Deposit interest	51	-	-	51	11
Miscellaneous receipts	779	-	-	779	780
Job Rention Scheme	-	-	-	-	5,158
Donations	300	-	-	300	4,485
	-	-	-	-	-
Sub total (Gross income for AR)	231,582	-	-	231,582	208,076
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	231,582	-	-	231,582	208,076
A3 Payments					
Wages and salaries	185,233	-	-	185,233	167,990
Rent	16,202	-	-	16,202	14,900
Equipment - permanent	7,151	-	-	7,151	2,994
Equipment - expendable	5,853	-	-	5,853	3,120
Fundraising expenses	659	-	-	659	898
Insurance	1,574	-	-	1,574	1,217
Telephone, postage and stationery	1,402	-	-	1,402	1,449
Professional fees	1,170	-	-	1,170	1,460
Refreshments and entertainments	1,929	-	-	1,929	1,751
Training costs	1,692	-	-	1,692	156
Miscellaneous expenses	5,116	-	-	5,116	3,404
	-	-	-	-	-
Sub total	227,981	-	-	227,981	199,339
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	227,981	-	-	227,981	199,339
Net of receipts/(payments)	3,601	-	-	3,601	8,737
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	78,515	-	-	78,515	69,778
Cash funds this year end	82,116	-	-	82,116	78,515

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank balances	82,113	-	-
	Cash balances	3	-	-
		-	-	-
	Total cash funds	82,116	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Photocopier	Unrestricted	-	-
	Play Equipment	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Amy Bond	12/01/2023	
		Marian Redfearn	12/01/2023	



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Boughton Monchelsea Playgroup Association

**On accounts for the year
ended**

31 July 2022

**Charity no
(if any)**

1037839

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2022.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

Signed:

Date:

16 January 2023

Name:

Peter J Rippengale MAAT for and on behalf of Easterhay Limited

**Relevant professional
qualification(s) or body
(if any):**

Association of Accounting Technicians

Address:

11 The Poles, Upchurch, Sittingbourne, Kent ME9 7EX

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

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



Trustees' Annual Report for the period

		Period start date			Period end date		
From	01	August	2021	To	31	July	2022

Section A Reference and administration details

Charity name Boughton Monchelsea Playgroup Association

Other names charity is known by

Registered charity number (if any) 1037839

Charity's principal address

14 Carmans Close	
Loose	
Maidstone Kent	
Postcode	ME15 0DR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amy Bond	Chair		Trustee resolution
2	Marian Redfearn	Treasurer		Trustee resolution
3	Georgina Foster	Secretary		Trustee resolution
4	Sara Skinner			Trustee resolution
5	Karen Filmer			Trustee resolution
6	Katherine Smith			Trustee resolution
7	Rebecca Goacher		13 June 2022	Trustee resolution
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19				
20				

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

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	By resolution at AGM

Additional governance issues (Optional information)

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

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

--

Section C Objectives and activities

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

The object of the charity is to provide education facilities for children of pre-school age.
--

The charity operates nine half-day playgroup sessions on a weekly basis at Boughton Monchelsea village hall and now employs an average of 14 part-time staff to supervise an average roll of 92 children. Staff numbers were increased during the year to meet the rise in demand for places.

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

Additional details of objectives and activities (Optional information)

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

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

Summary of the main achievements of the charity during the year

The charity continues to meet the educational requirements for pre-school learning as prescribed by OFSTED and the Pre-School Learning Alliance, its core activities to include one to one support for children with special needs and physical disabilities.

The external play area was improved by the laying of artificial grass during the year at a cost of £4,600. The project was funded by a grant from the Kent County Council.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees are required to hold sufficient funds to meet staff redundancy costs and the running costs for one school term following the curtailment of operations. The trustees' current estimate of the total cost of curtailment is in the region of £85,102.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Amy Bond	Marian Redfearn
Position	Chair	Treasurer
Date	12 January 2023	

BOUGHTON MONCHELSEA PLAYGROUP ASSOCIATION

England & Wales - Charity number 1037839

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Boughton Monchelsea Playgroup Association

1037839

Receipts and payments accounts

CC16a

For the period from	Period start date 01/08/2020	To	Period end date 31/07/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	187,373	-	-	187,373	147,649
Fundraising	2,592	-	-	2,592	1,301
Grants	7,677	-	-	7,677	25,511
Deposit interest	11	-	-	11	138
Miscellaneous receipts	780	-	-	780	730
Job Rention Scheme	5,158	-	-	5,158	10,366
Donations	4,485	-	-	4,485	2,080
	-	-	-	-	-
Sub total (Gross income for AR)	208,076	-	-	208,076	187,775
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	208,076	-	-	208,076	187,775
A3 Payments					
Wages and salaries	167,990	-	-	167,990	155,066
Rent	14,900	-	-	14,900	12,633
Equipment - permanent	2,994	-	-	2,994	1,962
Equipment - expendable	3,120	-	-	3,120	1,486
Fundraising expenses	898	-	-	898	383
Insurance	1,217	-	-	1,217	880
Telephone, postage and stationery	1,449	-	-	1,449	1,512
Professional fees	1,460	-	-	1,460	1,009
Refreshments and entertainments	1,751	-	-	1,751	1,670
Training costs	156	-	-	156	741
Miscellaneous expenses	3,404	-	-	3,404	4,400
	-	-	-	-	-
Sub total	199,339	-	-	199,339	181,742
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	199,339	-	-	199,339	181,742
Net of receipts/(payments)	8,737	-	-	8,737	6,033
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	69,778	-	-	69,778	63,745
Cash funds this year end	78,515	-	-	78,515	69,778

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank balances	78,512	-	-
	Cash balances	3	-	-
		-	-	-
	Total cash funds	78,515	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Photocopier	Unrestricted	-	-
	Play Equipment	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Amy Bond	28/12/2021	
		Marian Redfearn	28/12/2021	



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Boughton Monchelsea Playgroup Association

**On accounts for the year
ended**

31 July 2021

**Charity no
(if any)**

1037839

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2019.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

Signed:

Date:

30 December 2021

Name:

Peter J Rippengale MAAT for and on behalf of Easterhay Limited

**Relevant professional
qualification(s) or body
(if any):**

Association of Accounting Technicians

Address:

11 The Poles, Upchurch, Sittingbourne, Kent ME9 7EX

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

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



Trustees' Annual Report for the period

		Period start date			Period end date		
From	01	August	2020	To	31	July	2021

Section A Reference and administration details

Charity name Boughton Monchelsea Playgroup Association

Other names charity is known by

Registered charity number (if any) 1037839

Charity's principal address

14 Carmans Close
 Loose
 Maidstone Kent
Postcode ME15 0DR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amy Bond	Chair		Trustee resolution
2	Marian Redfearn	Treasurer		Trustee resolution
3	Georgina Foster	Secretary	2 February 2021	Trustee resolution
4	Sara Skinner			Trustee resolution
5	Karen Filmer		2 February 2021	Trustee resolution
6	Katherine Smith		2 February 2021	Trustee resolution
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	By resolution at AGM

Additional governance issues (Optional information)

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

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

--

Section C Objectives and activities

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

The object of the charity is to provide education facilities for children of pre-school age.
--

The charity operates nine half-day playgroup sessions on a weekly basis at Boughton Monchelsea village hall and employs an average of 10 part-time staff to supervise an average roll of 75 children.

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

Additional details of objectives and activities (Optional information)

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

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

Summary of the main achievements of the charity during the year

The charity continues to meet the educational requirements for pre-school learning as prescribed by OFSTED and the Pre-School Learning Alliance. The charity has widened its core activities to include one to one support for children with special needs and physical disabilities.

The easing of Coronavirus restrictions in September 2020 allowed staff to return from furlough and for the playgroup to return to pre-pandemic activity levels. However the charity continues to incur costs associated with the pandemic including PPE, specialised equipment and cleaning products.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees are required to hold sufficient funds to meet staff redundancy costs and the running costs for one school term following the curtailment of operations. The trustees' current estimate of the total cost of curtailment is in the region of £71,874.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Amy Bond	Marian Redfearn
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	28 December 2021	