

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		-	-	-	-	-
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;	<i>Not applicable</i>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<i>Not applicable</i>
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.	<i>Not applicable</i>

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*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

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*	<table border="1"><tr><td>✓</td></tr></table>	✓	* -Tick as appropriate
✓			
No*	<table border="1"><tr><td></td></tr></table>		

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. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a												
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Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a												
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Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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	Membershin subscriptions which gives a member the right to buy services or other	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a									
Yes	No	N/a												

	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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
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Yes	No	N/a															
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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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
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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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
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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.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	✓			Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
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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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
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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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
		✓															
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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
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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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
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Yes	No	N/a															
		✓															
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	✓			Yes	No	N/a			✓	Yes	No	N/a			✓
✓																	
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
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	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
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 <input type="text"/>	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>				Yes	No	N/a	✓								
Yes	No	N/a															
✓																	
	They are valued at cost.																
	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	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
	They are valued at cost.																
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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
Yes	No	N/a															
		✓															
	They are valued at cost.																
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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
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	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
Yes	No	N/a															
		✓															
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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓
		✓															
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

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
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:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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

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

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	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

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

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	-	-

Section C	Notes to the accounts	(cont)
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Note 10 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
28,247	26,754
109,804	92,666
-	-
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:

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.

--