

**THE MAPLE GROVE COMMUNITY GROUP**  
**ANNUAL ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2021**

## **THE MAPLE GROVE COMMUNITY GROUP**

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# **MAPLE GROVE COMMUNITY GROUP**

## **Statement of Financial Activities ( Incorporating an Income and Expenditure Account ) For The Year Ended 31 August 2021**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCES</b>					
Fund-raising	469.60			469.60	2,674.99
Fees Receipts	2,726.58			2,726.58	3,140.53
Cambs. C.C.- Grants	362,603.38			362,603.38	362,846.15
Wraparound Fees	21,940.74			21,940.74	15,432.28
Out of School Club Fees	57,125.41			57,125.41	42,648.29
Holiday Club Fees	7,433.25			7,433.25	11,715.20
Other	837.00			837.00	96.41
Interest received	340.94			340.94	1,627.58
<b>TOTAL INCOMING RESOURCES</b>	<b>453,476.90</b>	<b>0.00</b>	<b>0.00</b>	<b>453,476.90</b>	<b>440,181.43</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Events	881.29			881.29	967.91
<b>Costs of Activities for Charitable Objectives</b>					
Salaries, N.I and Pension	375,177.50			375,177.50	365,816.26
Repair & Maintenance	4,426.33			4,426.33	15,942.93
Cleaning Materials	5,889.94			5,889.94	3,067.97
Refuse Collection	1,132.00			1,132.00	944.10
Furniture & Equipment	1,254.86			1,254.86	3,015.18
Refreshments	5,306.58			5,306.58	6,129.57
Children's Materials & Activities	4,514.83			4,514.83	2,683.18
Other Consumables	1,939.12			1,939.12	1,007.28
Other Staff Costs	1,674.56			1,674.56	748.28
Training and DBS	1,635.33			1,635.33	2,297.06
Specialist Funding Spending	7,239.76			7,239.76	8,364.40
Depreciation - Building	0.00		13,333.33	13,333.33	13,333.33
<b>Sub - Total</b>	<b>410,190.81</b>	<b>0.00</b>	<b>13,333.33</b>	<b>423,524.14</b>	<b>423,349.54</b>
<b>Management &amp; Administration</b>					
Audit and Bookkeeping Fees	679.24			679.24	875.00
NNDR	2,534.40			2,534.40	2,514.40
Utilities - Gas, Electric, Water and Telephone	10,772.17			10,772.17	8,052.23
Insurance	4,608.43			4,608.43	4,607.19
Licences/Permits	862.19			862.19	508.31
Bank Charges	122.34			122.34	136.58
Office Supplies	2,922.17			2,922.17	2,598.34
IT Costs	960.09			960.09	4,475.85
<b>Sub - Total</b>	<b>23,461.03</b>	<b>0.00</b>	<b>0.00</b>	<b>23,461.03</b>	<b>23,767.90</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>434,533.13</b>	<b>0.00</b>	<b>13,333.33</b>	<b>447,866.46</b>	<b>448,085.35</b>
<b>Net Incoming Resources/(Resources Expended) before Transfers</b>	<b>18,943.77</b>	<b>(0.00)</b>	<b>(13,333.33)</b>	<b>5,610.44</b>	<b>(7,903.92)</b>
Revaluation of Fixed assets	0.00	0.00	0.00	0.00	0.00
<b>Net Movement in Funds</b>	<b>18,943.77</b>	<b>(0.00)</b>	<b>(13,333.33)</b>	<b>5,610.44</b>	<b>(7,903.92)</b>
Funds at 1 September 2020	206,911.43	0.00	698,782.06	905,693.49	913,597.41
<b>Funds at 31 August 2021</b>	<b>225,855.20</b>	<b>0.00</b>	<b>685,448.73</b>	<b>911,303.93</b>	<b>905,693.49</b>

# **MAPLE GROVE COMMUNITY GROUP**

## **Balance Sheet as at 31 August 2021**

	£	2021 £	£	2020 £
<b>Fixed Assets</b>				
Tangible Assets      Building		685,448.73		698,782.06
<b>Current Assets</b>				
Cash at Bank	78,964.08		65,112.61	
Cash in Hand	44.47		762.80	
Deposit Notice Account/Short-Term Investment	154,046.50		152,324.00	
Debtors	1,607.75		1,305.81	
Payments in Advance	333.60		0.00	
		234,996.40		219,505.22
<b>Current Liabilities</b>				
Creditors	1,177.23		4,028.96	
Accounts in Credit	7,963.97		8,402.41	
Receipts in Advance	0.00		162.42	
		9,141.20		12,593.79
<b>Total Assets less Current Liabilities</b>		<b><u>911,303.93</u></b>		<b><u>905,693.49</u></b>
<b>Funds</b>				
Unrestricted Funds				
General Funds - Undesignated		225,855.20		206,911.43
Restricted Funds				
Building Fund		0.00		0.00
Capital Funds				
New Building - Endowment		685,448.73		698,782.06
<b>Total Funds</b>		<b><u>911,303.93</u></b>		<b><u>905,693.49</u></b>

**Notes to the Accounts for the year to 31 August 2021**

## General

## Depreciation

Pre-School Building 60 Years - Straight Line basis

## 2. Fixed Assets

The above values relate to the building only. The land the building is sited on is owned by Cambridgeshire County Council and is leased to the Charity on a 'long lease' at peppercorn rent.

The General fund represents the free funds of the charity which are not designated for particular purposes.

The Restricted fund was established to receive grant monies from the Community Fund Lottery relating to the new building together with the associated costs. This has now been completed and there are now no funds classified as restricted.

The transactions within the Endowment Funds category relate to the original building and equipping of the new Pre-School building which was funded by Community Fund Lottery Grant. The extension and provision of additional classrooms, completed during 2016/17, has been funded by Cambridgeshire County Council together with a contribution of £55,000 by MGCG.

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## 6. Movement in Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Balance 1 September 2020	206,911.43	0.00	698,782.06	905,693.49
Incoming Resources	453,476.90	0.00	0.00	453,476.90
Outgoing Resources	(434,533.13)	(0.00)	(13,333.33)	(447,866.46)
Revaluations	0.00	0.00	0.00	0.00
Balance 31 August 2021	225,855.20	0.00	685,448.73	911,303.93

## 7. Net Assets by Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Fixed Assets	0.00	0.00	685,448.73	685,448.73
Current Assets	234,996.40	0.00	0.00	234,996.40
Current Liabilities	(9,141.20)	0.00	0.00	(9,141.20)
	225,855.20	0.00	685,448.73	911,303.93

## **Independent Examiner's Report to the Trustees of The Maple Grove Community Group**

I report on the accounts of the Trust for the year ended 31 August 2021, which are set out on pages 3 to 6.

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to :

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

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed :



Name : Mark Saunders B.Sc (Hons), MAAT

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Cambs  
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Date : 1st November 2021