

THE MAPLE GROVE COMMUNITY GROUP
ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31 AUGUST 2022

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 2022

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
INCOMING RESOURCES					
Fund-raising	5,988.67			5,988.67	469.60
Fees Receipts	10,979.17			10,979.17	2,726.58
Cams. C.C. - Grants	365,593.67			365,593.67	362,603.38
Wraparound Fees	19,573.15			19,573.15	21,940.74
Out of School Club Fees	45,697.08			45,697.08	57,125.41
Holiday Club Fees	13,917.25			13,917.25	7,433.25
Other	586.39			586.39	837.00
Interest received	446.69			446.69	340.94
TOTAL INCOMING RESOURCES	462,782.07	0.00	0.00	462,782.07	453,476.90
RESOURCES EXPENDED					
Cost of Generating Funds					
Events	501.92			501.92	881.29
Costs of Activities for Charitable Objectives					
Salaries, N.I and Pension	400,775.77			400,775.77	375,177.50
Repair & Maintenance	21,460.89			21,460.89	4,426.33
Cleaning Materials	5,067.09			5,067.09	5,889.94
Refuse Collection	1,978.75			1,978.75	1,132.00
Furniture & Equipment	891.51			891.51	1,254.86
Refreshments	4,584.03			4,584.03	5,306.58
Children's Materials & Activities	5,303.75			5,303.75	4,514.83
Other Consumables	1,259.58			1,259.58	1,939.12
Other Staff Costs	890.22			890.22	1,674.56
Training and DBS	2,049.95			2,049.95	1,635.33
Specialist Funding Spending	10,866.01			10,866.01	7,239.76
Depreciation - Building	0.00		13,333.33	13,333.33	13,333.33
Sub - Total	455,127.55	0.00	13,333.33	468,460.88	423,524.14
Management & Administration					
Audit and Bookkeeping Fees	625.00			625.00	679.24
NNDR	-1,887.54			-1,887.54	2,534.40
Utilities - Gas, Electric, Water and Telephone	10,010.71			10,010.71	10,772.17
Insurance	4,637.13			4,637.13	4,608.43
Licences/Permits	538.16			538.16	862.19
Bank Charges	120.47			120.47	122.34
Office Supplies	2,958.18			2,958.18	2,922.17
IT Costs	2,074.30			2,074.30	960.09
Sub - Total	19,076.41	0.00	0.00	19,076.41	23,461.03
TOTAL RESOURCES EXPENDED	474,705.88	0.00	13,333.33	488,039.21	447,866.46
Net Incoming Resources/(Resources Expended) before Transfers	(11,923.81)	(0.00)	(13,333.33)	(25,257.14)	5,610.44
Revaluation of Fixed assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	(11,923.81)	(0.00)	(13,333.33)	(25,257.14)	5,610.44
Funds at 1 September 2021	225,855.20	0.00	685,448.73	911,303.93	905,693.49
Funds at 31 August 2021	213,931.39	0.00	672,115.40	886,046.79	911,303.93

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Balance Sheet as at 31 August 2022

	£	2022 £	£	2021 £
Fixed Assets				
Tangible Assets Building		672,115.40		685,448.73
Current Assets				
Cash at Bank	119,794.01		78,964.08	
Cash in Hand	72.95		44.47	
Deposit Notice Account/Short-Term Investment	154,124.10		154,046.50	
Debtors	559.98		1,607.75	
Payments in Advance	0.00		333.60	
		274,551.04		234,996.40
Current Liabilities				
Creditors	14,601.86		1,177.23	
Accounts in Credit	7,913.04		7,963.97	
Receipts in Advance	38,104.75		0.00	
		60,619.65		9,141.20
Total Assets less Current Liabilities		886,046.79		911,303.93
Funds				
Unrestricted Funds				
General Funds - Undesignated		213,931.39		225,855.20
Restricted Funds				
Building Fund		0.00		0.00
Capital Funds				
New Building - Endowment		672,115.40		685,448.73
Total Funds		886,046.79		911,303.93

MAPLE GROVE COMMUNITY GROUP

Notes to the Accounts for the year to 31 August 2022

1. Accounting Policies

General

These accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

Depreciation

Depreciation is provided on the Pre-School building at the following rates based on the estimated useful life of these fixed assets and their anticipated residual value:

Pre-School Building 60 Years - Straight Line basis

No depreciation is charged in the year of acquisition.

2. Fixed Assets

Used by the charity	Freehold Building	Total
Cost	£	£
At 1 September 2021	800,000.00	800,000.00
Additions	0.00	0.00
At 31 August 2022	800,000.00	800,000.00
Depreciation		
At 1 September 2021	114,551.27	114,551.27
Charge for year	13,333.33	13,333.33
	127,884.60	127,884.60
Net Book Value		
At 31 August 2022	672,115.40	672,115.40
At 31 August 2021	685,448.73	685,448.73

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.

3. Unrestricted Fund

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

4. Restricted Fund

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.

5. Permanent Endowment Funds

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.

The balance on these funds represents the net book value of the original building and the extension and is not available for any other purpose. The value of the building has been included at insurance value pending a formal valuation.

6. Movement in Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Balance 1 September 2021	225,855.20	0.00	685,448.73	911,303.93
Incoming Resources	462,782.07	0.00	0.00	462,782.07
Outgoing Resources	(474,705.88)	(0.00)	(13,333.33)	(488,039.21)
Revaluations	0.00	0.00	0.00	0.00
Balance 31 August 2022	<u>213,931.39</u>	<u>0.00</u>	<u>672,115.40</u>	<u>886,046.79</u>

7. Net Assets by Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Fixed Assets	0.00	0.00	672,115.40	672,115.40
Current Assets	274,551.04	0.00	0.00	274,551.04
Current Liabilities	(60,619.65)	0.00	0.00	(60,619.65)
	<u>213,931.39</u>	<u>0.00</u>	<u>672,115.40</u>	<u>886,046.79</u>

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 2022, 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)

Address :

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Chatteris
Cambs
PE16 6UY

Date :

29th November 2022