

**THE MAPLE GROVE COMMUNITY GROUP**  
**ANNUAL ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 AUGUST 2023**

**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 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
Fund-raising	4,437.63			4,437.63	5,988.67
Fees      Receipts	13,051.12			13,051.12	10,979.17
Camsb. C.C. - Grants	353,529.74			353,529.74	365,593.67
Wraparound      Fees	31,009.50			31,009.50	19,573.15
Out of School Club      Fees	60,859.49			60,859.49	45,697.08
Holiday Club      Fees	13,246.00			13,246.00	13,917.25
Other	911.00			911.00	586.39
Interest received	3,457.44			3,457.44	446.69
<b>TOTAL INCOMING RESOURCES</b>	<b>480,501.92</b>	<b>0.00</b>	<b>0.00</b>	<b>480,501.92</b>	<b>462,782.07</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Events	2,324.12			2,324.12	501.92
<b>Costs of Activities for Charitable Objectives</b>					
Salaries, N.I and Pension	467,567.25			467,567.25	400,775.77
Repair & Maintenance	4,623.20			4,623.20	21,460.89
Cleaning Materials	5,973.83			5,973.83	5,067.09
Refuse Collection	1,816.62			1,816.62	1,978.75
Furniture & Equipment	843.29			843.29	891.51
Refreshments	5,765.26			5,765.26	4,584.03
Children's Materials & Activities	2,842.86			2,842.86	5,303.75
Other Consumables	2,183.91			2,183.91	1,259.58
Other Staff Costs	2,751.29			2,751.29	890.22
Training and DBS	2,091.26			2,091.26	2,049.95
Specialist Funding Spending	5,129.66			5,129.66	10,866.01
Depreciation - Building	0.00		13,333.33	13,333.33	13,333.33
<b>Sub - Total</b>	<b>501,588.43</b>	<b>0.00</b>	<b>13,333.33</b>	<b>514,921.76</b>	<b>468,460.88</b>
<b>Management &amp; Administration</b>					
Audit and Bookkeeping Fees	600.00			600.00	625.00
NNDR	2,188.20			2,188.20	-1,887.54
Utilities - Gas, Electric, Water and Telephone	14,641.53			14,641.53	10,010.71
Insurance	4,675.45			4,675.45	4,637.13
Licences/Permits	550.70			550.70	538.16
Bank Charges	84.00			84.00	120.47
Office Supplies	3,669.02			3,669.02	2,958.18
IT Costs	1,125.11			1,125.11	2,074.30
<b>Sub - Total</b>	<b>27,534.01</b>	<b>0.00</b>	<b>0.00</b>	<b>27,534.01</b>	<b>19,076.41</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>531,446.56</b>	<b>0.00</b>	<b>13,333.33</b>	<b>544,779.89</b>	<b>488,039.21</b>
<b>Net Incoming Resources/(Resources Expended) before Transfers</b>	<b>(50,944.64)</b>	<b>(0.00)</b>	<b>(13,333.33)</b>	<b>(64,277.97)</b>	<b>(25,257.14)</b>
Revaluation of Fixed assets	0.00	0.00	0.00	0.00	0.00
<b>Net Movement in Funds</b>	<b>(50,944.64)</b>	<b>(0.00)</b>	<b>(13,333.33)</b>	<b>(64,277.97)</b>	<b>(25,257.14)</b>
Funds at 1 September 2022	213,931.39	0.00	672,115.40	886,046.79	911,303.93
<b>Funds at 31 August 2023</b>	<b>162,986.75</b>	<b>0.00</b>	<b>658,782.07</b>	<b>821,768.82</b>	<b>886,046.79</b>

**MAPLE GROVE COMMUNITY GROUP**

**Balance Sheet as at 31 August 2023**

		<b>2023</b>		<b>2022</b>
	£	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	Building	658,782.07		672,115.40
<b>Current Assets</b>				
Cash at Bank		61,413.21	119,794.01	
Cash in Hand		1,118.66	72.95	
Deposit Notice Account		54,971.74	54,124.10	
Short-Term Investment		101,835.62	100,000.00	
Debtors		823.76	559.98	
Payments in Advance		414.00	0.00	
		220,576.99		274,551.04
<b>Current Liabilities</b>				
Creditors		3,842.90	14,601.86	
Accounts in Credit		10,359.47	7,913.04	
Receipts in Advance		43,387.87	38,104.75	
		57,590.24		60,619.65
<b>Total Assets less Current Liabilities</b>		<b>821,768.82</b>		<b>886,046.79</b>
<b>Funds</b>				
Unrestricted Funds				
General Funds - Undesignated		162,986.75		213,931.39
Restricted Funds				
Building Fund		0.00		0.00
Capital Funds				
New Building - Endowment		658,782.07		672,115.40
<b>Total Funds</b>		<b>821,768.82</b>		<b>886,046.79</b>

**Notes to the Accounts for the year to 31 August 2023**

## General

## Depreciation

Pre-School Building	60 Years - Straight Line basis
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No depreciation is charged in the year of acquisition.

<b>Used by the charity</b>	<b>Freehold Building</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 September 2022	800,000.00	<b>800,000.00</b>
Additions	0.00	<b>0.00</b>
<b>At 31 August 2022</b>	<b>800,000.00</b>	<b>800,000.00</b>
<b>Depreciation</b>		
At 1 September 2022	127,884.60	<b>127,884.60</b>
Charge for year	13,333.33	<b>13,333.33</b>
	<b>141,217.93</b>	<b>141,217.93</b>
<b>Net Book Value</b>		
<b>At 31 August 2023</b>	<b>658,782.07</b>	<b>658,782.07</b>
At 31 August 2022	672,115.40	672,115.40

### 3. Unrestricted Fund

#### 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 2022	213,931.39	0.00	672,115.40	886,046.79
Incoming Resources	480,501.92	0.00	0.00	480,501.92
Outgoing Resources	(531,446.56)	(0.00)	(13,333.33)	(544,779.89)
Revaluations	0.00	0.00	0.00	0.00
Balance 31 August 2023	<u>162,986.75</u>	<u>0.00</u>	<u>658,782.07</u>	<u>821,768.82</u>

## 7. Net Assets by Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Fixed Assets	0.00	0.00	658,782.07	658,782.07
Current Assets	220,576.99	0.00	0.00	220,576.99
Current Liabilities	(57,590.24)	0.00	0.00	(57,590.24)
	<u>162,986.75</u>	<u>0.00</u>	<u>658,782.07</u>	<u>821,768.82</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 2023, 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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Cambs  
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Date :

16 November 2023