

THE MAPLE GROVE COMMUNITY GROUP
ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31 AUGUST 2025

THE MAPLE GROVE COMMUNITY GROUP

Contents	Page
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5
Independent Examiner's Report to the Accounts	6

MAPLE GROVE COMMUNITY GROUP
**Statement of Financial Activities (Incorporating an Income and Expenditure Account)
For The Year Ended 31 August 2025**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £ Restated
INCOMING RESOURCES					
Fund-raising	3,173.62			3,173.62	3,424.40
Fees Receipts	10,598.80			10,598.80	15,468.82
Camb. C.C. NEF Grants	466,533.32			466,533.32	438,243.46
Deprivation Grants	16,231.12			16,231.12	0.00
EYPP (Early Years Pupil Premium)	20,686.22			20,686.22	35.05
SENI (Special Educational Needs Inclusion Funding)	25,212.25			25,212.25	6,405.20
DAF (Disabled Access Funding)	0.00			0.00	3,640.00
Wraparound Fees	35,836.70			35,836.70	20,383.25
Out of School Club Fees	70,153.40			70,153.40	72,357.26
Other	535.00			535.00	2,361.37
Interest received	2,384.04			2,384.04	4,119.09
TOTAL INCOMING RESOURCES	651,344.47	0.00	0.00	651,344.47	566,437.90
RESOURCES EXPENDED					
Cost of Generating Funds					
Events	2,995.17			2,995.17	1,337.03
Costs of Activities for Charitable Objectives					
Salaries, N.I and Pension	534,210.58			534,210.58	496,641.21
Repair & Maintenance	5,451.90			5,451.90	4,281.60
Cleaning Materials	5,278.79			5,278.79	4,262.60
Refuse Collection	3,186.04			3,186.04	1,986.43
Furniture & Equipment	2,606.64			2,606.64	935.06
Refreshments	3,931.96			3,931.96	4,235.47
Children's Materials & Activities	5,495.97			5,495.97	2,119.65
Other Consumables	641.56			641.56	2,571.34
Other Staff Costs	399.97			399.97	415.44
Training and DBS	1,710.79			1,710.79	2,322.33
Specialist Funding Spending	26,572.57			26,572.57	4,929.82
Depreciation - Building	0.00		13,333.33	13,333.33	13,333.33
Sub - Total	589,486.77	0.00	13,333.33	602,820.10	538,034.28
Management & Administration					
Audit and Bookkeeping Fees	789.06			789.06	850.00
Other Professional Services	4,287.60			4,287.60	1,325.00
NNDR	1,796.40			1,796.40	1,816.40
Utilities - Gas, Electric, Water and Telephone	13,803.81			13,803.81	15,516.05
Insurance	6,752.49			6,752.49	5,985.40
Licences/Permits	415.86			415.86	393.96
Bank Charges	137.60			137.60	106.43
Office Supplies	3,025.80			3,025.80	3,036.98
IT Costs	3,406.02			3,406.02	1,700.32
Sub - Total	34,414.64	0.00	0.00	34,414.64	30,730.54
TOTAL RESOURCES EXPENDED	626,896.58	0.00	13,333.33	640,229.91	570,101.85
Net Incoming Resources/(Resources Expended) before Transfers	24,447.89	(0.00)	(13,333.33)	11,114.56	(3,663.95)
Revaluation of Fixed assets	0.00	0.00	0.00	0.00	0.00
Net Movement in Funds	24,447.89	(0.00)	(13,333.33)	11,114.56	(3,663.95)
Funds at 1 September 2024	172,656.13	0.00	645,448.74	818,104.87	821,768.82
Funds at 31 August 2025	197,104.02	0.00	632,115.41	829,219.43	818,104.87

MAPLE GROVE COMMUNITY GROUP

Balance Sheet as at 31 August 2025

	£	2025 £	£	2024 £
Fixed Assets				
Tangible Assets Building		632,115.41		645,448.74
Current Assets				
Cash at Bank	348,823.48		271,756.77	
Cash in Hand	1,817.20		730.99	
Payments in Advance	<u>501.60</u>		<u>552.00</u>	
		351,142.28		273,039.76
Current Liabilities				
Creditors	9,254.46		1,804.40	
Accounts in Credit	15,957.37		14,212.87	
Receipts in Advance	<u>128,826.43</u>		<u>84,366.36</u>	
		154,038.26		100,383.63
Total Assets less Current Liabilities		<u>829,219.43</u>		<u>818,104.87</u>
Funds				
Unrestricted Funds				
General Funds - Undesignated		197,104.02		172,656.13
Restricted Funds				
Building Fund		0.00		0.00
Capital Funds				
New Building - Endowment		632,115.41		645,448.74
Total Funds		<u>829,219.43</u>		<u>818,104.87</u>

MAPLE GROVE COMMUNITY GROUP

Notes to the Accounts for the year to 31 August 2025

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 2024	800,000.00	800,000.00
Additions	0.00	0.00
At 31 August 2025	800,000.00	800,000.00
Depreciation		
At 1 September 2024	154,551.26	154,551.26
Charge for year	13,333.33	13,333.33
	167,884.59	167,884.59
Net Book Value		
At 31 August 2025	632,115.41	632,115.41
At 31 August 2024	645,448.74	645,448.74

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. Restatement of Year Ended 31 August 2024

The figures for 31 August 2024 have been restated as a result of a £1,800 creditor for utilities cost due to Westwood School not being required. This has reduced the overall deficit for 2023/24 from £5,463.95 to £3,663.95. This has resulted in the General Fund Balance increasing from £170,856.13 to £172,656.13 at 31 August 2024.

7. Movement in Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Balance 1 September 2024	172,656.13	0.00	645,448.74	818,104.87
Incoming Resources	651,344.47	0.00	0.00	651,344.47
Outgoing Resources	(626,896.58)	(0.00)	(13,333.33)	(640,229.91)
Revaluations	0.00	0.00	0.00	0.00
Balance 31 August 2025	197,104.02	0.00	632,115.41	829,219.43

8. Net Assets by Funds

	General Fund £	Restricted Fund £	Endowment Fund £	Total £
Fixed Assets	0.00	0.00	632,115.41	632,115.41
Current Assets	351,142.28	0.00	0.00	351,142.28
Current Liabilities	(154,038.26)	0.00	0.00	(154,038.26)
	197,104.02	0.00	632,115.41	829,219.43

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 2025, which are set out on pages 3 to 5.

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

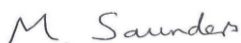
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 :

7 Tribune Close
Chatteris
Cambs
PE16 6UY

Date :

17 December 2025