

**MARSH LANE UNDER FIVES**

**ACCOUNTS**

**FOR THE YEAR ENDED 31 MAY 2023**

**Rhodes Clarke & Co Limited**  
**Accountants**

**MARSH LANE UNDER FIVES**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED**

**31 MAY 2023**

|                                      | <b><u>Unrestricted</u></b> | <b><u>Restricted</u></b> | <b><u>Total</u></b>   | <b><u>Total</u></b>  |
|--------------------------------------|----------------------------|--------------------------|-----------------------|----------------------|
|                                      | <b><u>Funds</u></b>        | <b><u>Funds</u></b>      | <b><u>2023</u></b>    | <b><u>2022</u></b>   |
| <b>Notes</b>                         | <b>£</b>                   | <b>£</b>                 | <b>£</b>              | <b>£</b>             |
| <b>Receipts</b>                      |                            |                          |                       |                      |
| Playgroup funding                    | 53,143                     |                          | 53,143                | 46,610               |
| Playgroup fees                       | 6,378                      |                          | 6,378                 | 8,290                |
| Other                                | 25                         |                          | 25                    | 60                   |
|                                      | <hr/>                      |                          | <hr/>                 | <hr/>                |
| <b>Total receipts</b>                | <b>£ 59,546</b>            |                          | <b>£ 59,546</b>       | <b>£ 54,960</b>      |
| <b>Payments</b>                      |                            |                          |                       |                      |
| Wages & National Insurance           | 42,070                     |                          | 42,070                | 42,056               |
| Pension Contributions                | 244                        |                          | 244                   | 352                  |
| Rent & insurance                     | 5,959                      |                          | 5,959                 | 2,544                |
| Snack & refreshments                 | 601                        |                          | 601                   | 651                  |
| Consumables                          | 2,172                      |                          | 2,172                 | 266                  |
| Cleaning & hygiene                   | 219                        |                          | 219                   | 105                  |
| Legal & accountancy                  | 729                        |                          | 729                   | 655                  |
| Office costs                         | 621                        |                          | 621                   | 589                  |
| Training                             |                            |                          |                       | 919                  |
| Sundry                               | 240                        |                          | 240                   | 322                  |
|                                      | <hr/>                      |                          | <hr/>                 | <hr/>                |
| <b>Subtotal of purchases</b>         | <b>£ 52,855</b>            |                          | <b>£52,855</b>        | <b>£48,459</b>       |
| <b>Assets purchases</b>              |                            |                          |                       |                      |
| Play equipment & fixtures            | <hr/> 551                  |                          | <hr/> 551             | <hr/> 776            |
| <b>Total payments</b>                | <b>£ 53,406</b>            |                          | <b>£53,406</b>        | <b>£49,235</b>       |
|                                      | <hr/>                      |                          | <hr/>                 | <hr/>                |
| <b>Net receipts/(payments)</b>       | <b>£6,140</b>              |                          | <b>£6,140</b>         | <b>£5,725</b>        |
| <b>Funds b/fwd as at 1 June 2022</b> | <b><u>£10,458</u></b>      |                          | <b><u>£10,458</u></b> | <b><u>£4,733</u></b> |
| <b>Funds c/fwd as at 31 May 2023</b> | <b>£16,598</b>             |                          | <b>£16,597</b>        | <b>£10,548</b>       |
|                                      | <hr/>                      |                          | <hr/>                 | <hr/>                |

**MARSH LANE UNDER FIVES**

**STATEMENTS OF ASSETS & LIABILITIES AS AT 31 MAY 2023**

|                          | <b><u>2023</u></b> | <b><u>2022</u></b> |
|--------------------------|--------------------|--------------------|
|                          | <b>£</b>           | <b>£</b>           |
| <b>1. Cash Funds</b>     |                    |                    |
| Unrestricted funds       | 16,876             | 10,605             |
| Restricted funds         | _____              | _____              |
| Balance at bank and cash | £16,876            | £ 10,605           |
|                          | _____              | _____              |
| <b>2. Liabilities</b>    |                    |                    |
| Independent examination  | 600                | 600                |
| Payroll taxes            | 275                | 162                |
| Other                    | _____              | _____              |
|                          | <u>£875</u>        | <u>£762</u>        |

Signed on behalf of the Trustees on ..... by

Amanda Watson - Chair .....

Nicola Creswell – Deputy Chair .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MARSH LANE UNDER FIVES**

I report on the accounts of the Trust for the year ended 31 May 2023, which are set out on pages 1 to 4.

**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.

**David Clarke BSc**  
**Rhodes Clarke & Co Limited**  
**Accountants**  
**Alison Business Centre**  
**39-40 Alison Crescent**  
**Sheffield**  
**S2 1AS**

**Date 23 May 2024**

**MARSH LANE UNDER FIVES**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MAY 2023**

**1. Receipts and Payments Account**

The level of income is below £250,000 so the Trustees have opted for accounts to be prepared on a receipts and payments basis rather than an accruals basis. This is in line with Charity Commissioners guidelines and is seen as more appropriate for this organisation.

**2. Staff costs**

Staff costs during  
the year were:

£

|                               |         |
|-------------------------------|---------|
| Gross salaries                | 42,070  |
| Employer's national insurance | -       |
| Pension contributions         | 244     |
|                               | <hr/>   |
|                               | £42,314 |
|                               | <hr/>   |

**3. Average number of staff** 6

