

# ASHFIELD PLAY CARE SCHEME

England & Wales · Charity number 1047469

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1995-06-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Ashfield Playcare Scheme  
Lammas Compound  
Lammas Road  
Sutton-In-Ashfield  
NG17 2AD

**Phone** 01623550986

**Email** [chairperson@ashfieldplaycarescheme.co.uk](mailto:chairperson@ashfieldplaycarescheme.co.uk)

**Website** [www.ashfieldplaycarescheme.co.uk](http://www.ashfieldplaycarescheme.co.uk)

## Activities

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**Objects:** A. TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS. B. TO ADVANCE THE EDUCATION AND TRAINING OF SUCH PERSONS IN THE PROVISION OF SUCH CARE EDUCATION AND RECREATIONAL FACILITIES.

**Activities:** Ofsted registered for 52 children aged 4-11 years this voluntarily administered non-profit making scheme employs well qualified staff and provides flexible session times and reasonable contributions to assist low paid parents in what are described as deprived areas of Nottinghamshire. Children are collected after school and cared for during holidays in a warm safe environment.

## Classification

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- **How:** Provides Human Resources
- **What:** Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

## Geography

- Nottinghamshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£70,758	£71,374	-	-
2024-09-30	£73,167	£74,820	-	-
2023-09-30	£78,119	£68,877	-	-
2022-09-30	£54,255	£59,705	-	-
2021-09-30	£48,887	£57,881	-	-

## Trustees

Name	Role	Appointed
<b>Susan Ambler</b>	Chair	2023-06-19
Ashleigh Jade Miles		2024-09-23
Caroline Terry Hetherington		2025-09-17
Jasmine Autumn Dods		2021-07-22

**ASHFIELD PLAY CARE SCHEME**

England & Wales - Charity number 1047469

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# Accounts

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**Ashfield Play Care Scheme**  
**Charity number 1047469**  
**Statement of Accounts**  
**For the year ended**  
**30 September 2025**

**Nuvo Accountancy**  
**Certified Chartered Accountants**  
**550 Valley Road**  
**Basford**  
**Nottingham**  
**NG5 1JJ**

## ASHFIELD PLAY CARE SCHEME

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINER

Mrs R Molloy has been re-appointed as independent examiner for the ensuing year.


Signed by order of the trustees:



Jasmine Dods  
Treasurer

02 April 2026

Date



Susan Ambler  
Chairperson

02 April 2026

Date

## **ASHFIELD PLAY CARE SCHEME**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025**

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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, as amended; and
- to state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

#### **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 trustees have not met the requirements:

- to keep accounting records are kept in accordance with section 130 of the 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.

Mrs R Molloy ACA  
Nuvo Accountancy  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ

.....

**ASHFIELD PLAY CARE SCHEME**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

<b>INCOMING RESOURCES</b>	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Parents Contributions		59,346.87	57,223.65
Donations and Fund Raising	<b>5</b>	11,377.21	15,878.52
Bank Interest		34.52	64.68
		<u>70,758.60</u>	<u>73,166.85</u>
Light and Heat		6,127.20	2,046.00
Wages and National Insurance (childcare)	<b>4</b>	54,961.67	61,656.02
Employee pension costs	<b>4</b>	1,182.81	1,396.27
Refreshments		1,039.06	1,008.51
Insurance, Inspection and Membership Fees, & Licences		4,111.65	4,684.71
Postage, Stationery and Telephone		1,383.61	1,616.19
Accountant's Examination Fee	<b>3</b>	540.00	540.00
Cleaning		284.36	314.88
Repairs, Maintenance and Running Costs		357.47	1,013.97
Crafts, Play Equipment & Resources		505.02	311.21
Staff Training (including EYFS, NVQ and Mandatory Courses)		-	232.40
		<u>70,492.85</u>	<u>74,820.16</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FROM NORMAL ACTIVITIES</b>		265.75	(1,653.31)
<b>DEPRECIATION OF FIXED ASSETS</b>	<b>6</b>	881.00	1,052.00
<b>LOSS ON DISPOSAL OF ASSETS</b>		-	312.36
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		(615.25)	(3,017.67)
Net Fund Balances Brought Forward		114,611.78	117,629.45
<b>NET FUND BALANCES</b>		<u>113,996.53</u>	<u>114,611.78</u>
Revaluation Reserve	<b>7</b>	94,613.88	94,613.88
<b>TOTAL FUND BALANCES</b>		<u><u>208,610.41</u></u>	<u><u>209,225.66</u></u>

**ASHFIELD PLAY CARE SCHEME**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
<b>TANGIBLE FIXED ASSETS</b>	<b>6</b>	199,926.12	200,668.12
<b>CURRENT ASSETS</b>			
Closing Stock	<b>8</b>	150.00	200.00
Debtors	<b>9</b>	3,919.24	4,805.38
Cash at Bank and in Hand	<b>10</b>	7,425.72	6,486.59
<b>TOTAL ASSETS</b>		<u>211,421.08</u>	<u>212,160.09</u>
<b>SHORT TERM CREDITORS</b>	<b>11</b>	(2,810.67)	(2,934.43)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>208,610.41</u>	<u>209,225.66</u>
Represented by:-			
<b>TOTAL FUND BALANCES (ALL UNRESTRICTED)</b>		<u><u>208,610.41</u></u>	<u><u>209,225.66</u></u>

## **ASHFIELD PLAY CARE SCHEME**

### **NOTES TO THE ACCOUNTS**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities and the Charities SORP.

##### **Change in basis**

There has been no change to the valuation rules and methods of accounting since last year.

##### **Changes to previous accounts**

No changes have been made to accounts for previous years.

##### **Cash from fund raising**

This is reported gross in the Statement of Financial Activities.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis:

Fixtures, Fittings & Equipment – 15% per annum on a reducing balance basis.

The freehold building is recorded at its market value – see note 7.

#### **2. Trustees**

No amount of remuneration or other benefits were paid to the charity's trustees, or people connected with them, from the charity or any entity connected with it.

No transactions were undertaken by or on behalf of the charity in which the trustee or connected person had a material interest.

### 3. Independent examiner's remuneration

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Examination Fee	540.00	540.00

### 4. Paid employees

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Childcare employees	54,961.67	61,656.02
Employee pension costs	1,182.81	1,396.27
	<u>56,144.48</u>	<u>63,052.29</u>

### 5. Grants, donations and fundraising

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other donations	719.86	363.71
HMRC Gift Aid	10,657.35	15,514.81
	<u>11,377.21</u>	<u>15,878.52</u>

### 6. Tangible fixed assets

	<b>Freehold Buildings</b>	<b>Fixtures, Fittings &amp; Equip</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 1 October 2024	195,026.00	5,642.12	200,668.12
Additions	0.00	139.00	139.00
Less disposals	0.00	0.00	0.00
	<u>195,026.00</u>	<u>5,781.12</u>	<u>200,807.12</u>
Revaluation in year (note 7)	0.00	0.00	0.00
	<u>195,026.00</u>	<u>5,781.12</u>	<u>200,807.12</u>
Add disposals depreciation	0.00	0.00	0.00
Less Depreciation for the year	0.00	881.00	881.00
Balance as at 30 September 2025	<u>195,026.00</u>	<u>4,900.12</u>	<u>199,926.12</u>

### 7. Revaluation of freehold property

The trustees have determined the valuation of the property to be £195,026.00, which they believe is its approximate open market value.

The next revaluation review of the building will take place in the year to 30<sup>th</sup> September 2026.

The revaluation reserve is made up as follows:

	<b>£</b>
Revaluation in year ended 30 <sup>th</sup> September 2013	87,613.88
Revaluation in year ended 30 <sup>th</sup> September 2022	7,000.00
	<u>94,613.88</u>

**8. Closing stock**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Crafts and resources	150.00	200.00
	<u>150.00</u>	<u>200.00</u>

**9. Debtors**

The following amounts are owed to Ashfield Play Care Scheme:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Parents contributions	1,101.95	1,974.63
HMRC Gift Aid payment	2,772.29	2,785.75
Other debtors	45.00	45.00
	<u>3,919.24</u>	<u>4,805.38</u>

**10. Bank and cash in hand**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Current account	3,368.67	1,911.19
Business reserve account	4,003.54	4,521.89
Petty cash	53.51	53.51
	<u>7,425.72</u>	<u>6,486.59</u>

**11. Short term creditors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accountancy fee accrual	540.00	540.00
Fees paid in advance by parents	1,355.50	979.50
PAYE and NIC	915.17	1,414.93
	<u>2,810.67</u>	<u>2,934.43</u>

## **12. General Notes**

There are no commitments provided for in the accounts.

The charity has not given any guarantees.

The charity has not incurred any loss secured on any of its assets.

There were no contingent liabilities at 30 September 2025.

None of the charity's functional fixed assets have been re-valued during the year.

The charity has no material uncapitalised fixed assets.

No significant donations in kind were received during the year, other than those disclosed in note 5 to the accounts.

## Document Details

Document ID	f27d0000-67bf-5e62-dc39-08de90a233b8
Document bundle ID	31330000-7e75-7243-a204-08de90a2ef0c
Uploaded to FuseSign	2026-04-02 10:31 +00:00
FuseSign subscriber	NUVO
Initiator email	<a href="mailto:alfie.noseley@nuvo.co.uk">alfie.noseley@nuvo.co.uk</a>
Document completed	2026-04-02 12:16 +00:00

## Document Signers

Name	Jasmine Dods
Email	finance@ashfieldplaycarescheme.co.uk
Mobile	Not Provided
IP Address/es	82.132.184.98
Signed on Pages	2
Verification Mode	Email Code



Name	Susan Ambler
Email	chairperson@ashfieldplaycarescheme.co.uk
Mobile	Not Provided
IP Address/es	195.194.178.19
Signed on Pages	2
Verification Mode	Email Code



## Document Audit Log

Date	User	Transaction
2026-04-02 10:31 +00:00	alfie.noseley@nuvo.co.uk	Document Bundle Created by Alfie Noseley (alfie.noseley@nuvo.co.uk)
2026-04-02 10:31 +00:00	System	Access link: sending email to: finance@ashfieldplaycarescheme.co.uk. (1 Document - 1 Signing Action).
2026-04-02 12:11 +00:00	Jasmine Dods	Email Verification Requested to email finance@ashfieldplaycarescheme.co.uk
2026-04-02 12:12 +00:00	Jasmine Dods	Code entered and verified

2026-04-02 12:12 +00:00	Jasmine Dods	Link opened from IP 82.132.184.98
2026-04-02 12:13 +00:00	Jasmine Dods	Document Signed: 2025 accounts - on page 2 (SignatureID: 31330000-7e75-7243-78a9-08de90a2ef08, SignatureType: SignedByCanvas)
2026-04-02 12:13 +00:00	Jasmine Dods	Form fields submitted for document: 2025 accounts
2026-04-02 12:13 +00:00	Jasmine Dods	Document Signed: 2025 accounts (SignatureType: SignedByCanvas)
2026-04-02 12:13 +00:00	Jasmine Dods	Jasmine Dods has completed bundle 31330000-7e75-7243-a204-08de90a2ef0c
2026-04-02 12:13 +00:00	System	Progressing bundle to signing group 2
2026-04-02 12:13 +00:00	System	Access link: sending email to: chairperson@ashfieldplaycarescheme.co.uk. (1 Document - 1 Signing Action).
2026-04-02 12:14 +00:00	Susan Ambler	Email Verification Requested to email chairperson@ashfieldplaycarescheme.co.uk
2026-04-02 12:15 +00:00	Susan Ambler	Code entered and verified
2026-04-02 12:15 +00:00	Susan Ambler	Link opened from IP 195.194.178.19
2026-04-02 12:16 +00:00	Susan Ambler	Document Signed: 2025 accounts - on page 2 (SignatureID: 31330000-7e75-7243-78c0-08de90a2ef08, SignatureType: SignedByCanvas)
2026-04-02 12:16 +00:00	Susan Ambler	Form fields submitted for document: 2025 accounts
2026-04-02 12:16 +00:00	Susan Ambler	Document Signed: 2025 accounts (SignatureType: SignedByCanvas)
2026-04-02 12:16 +00:00	Susan Ambler	Susan Ambler has completed bundle 31330000-7e75-7243-a204-08de90a2ef0c

## More Information

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For more information on electronic signatures and to validate this document was signed by the parties listed above, please visit [www.fusesign.com](http://www.fusesign.com).

To verify your document, visit: <https://app.fuse.work/fusesign/verify/f27d0000-67bf-5e62-dc39-08de90a233b8>

**ASHFIELD PLAY CARE SCHEME**

England & Wales - Charity number 1047469

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# Accounts

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**Ashfield Play Care Scheme**  
**Charity number 1047469**  
**Statement of Accounts**  
**For the year ended**  
**30 September 2024**

**Nuvo Accountancy**  
**Certified Chartered Accountants**  
**550 Valley Road**  
**Basford**  
**Nottingham**  
**NG5 1JJ**

## ASHFIELD PLAY CARE SCHEME

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### RESPONSIBILITIES OF THE TRUSTEES

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The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINER

Mrs R Molloy has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees:



44A50000-766A-4A97-84B2-08CD81715ABD  
Jasmine Dods  
Treasurer

23 April 2025

.....  
Date



.....  
Susan Ambler  
Chairperson

23/4/25  
.....  
Date

## ASHFIELD PLAY CARE SCHEME

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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, as amended; and
- to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

#### 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 trustees have not met the requirements:

- to keep accounting records are kept in accordance with section 130 of the 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.

Mrs R Molloy ACA  
Nuvo Accountancy  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ

  
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## ASHFIELD PLAY CARE SCHEME

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

<b>INCOMING RESOURCES</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Parents Contributions		57,223.65	65,667.99
Donations and Fund Raising	<b>5</b>	15,878.52	12,393.58
Bank Interest		64.68	57.23
		<u>73,166.85</u>	<u>78,118.80</u>
Light and Heat		2,046.00	2,232.00
Wages and National Insurance (childcare)	<b>4</b>	61,656.02	55,051.37
Employee pension costs	<b>4</b>	1,396.27	1,896.79
Refreshments		1,008.51	844.73
Insurance, Inspection and Membership Fees, & Licences		4,684.71	4,540.14
Postage, Stationery and Telephone		1,616.19	1,724.87
Accountant's Examination Fee	<b>3</b>	540.00	540.00
Cleaning		314.88	247.02
Repairs, Maintenance and Running Costs		1,013.97	1,117.31
Crafts, Play Equipment & Resources		311.21	539.15
Staff Training (including EYFS, NVQ and Mandatory Courses)		232.40	143.64
		<u>74,820.16</u>	<u>68,877.02</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FROM NORMAL ACTIVITIES</b>		(1,653.31)	9,241.78
<b>DEPRECIATION OF FIXED ASSETS</b>	<b>6</b>	1,052.00	1,232.03
<b>LOSS ON DISPOSAL OF ASSETS</b>		312.36	0.00
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		(3,017.67)	8,009.75
Net Fund Balances Brought Forward		117,629.45	109,619.70
<b>NET FUND BALANCES</b>		<u>114,611.78</u>	<u>117,629.45</u>
Revaluation Reserve	<b>7</b>	94,613.88	94,613.88
<b>TOTAL FUND BALANCES</b>		<u><u>209,225.66</u></u>	<u><u>212,243.33</u></u>

**ASHFIELD PLAY CARE SCHEME**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
<b>TANGIBLE FIXED ASSETS</b>	<b>6</b>	200,668.12	202,007.50
<b>CURRENT ASSETS</b>			
Closing Stock	<b>8</b>	200.00	15.00
Debtors	<b>9</b>	4,805.38	4,146.75
Cash at Bank and in Hand	<b>10</b>	6,486.59	7,739.19
<b>TOTAL ASSETS</b>		<u>212,160.09</u>	<u>213,908.44</u>
<b>SHORT TERM CREDITORS</b>	<b>11</b>	(2,934.43)	(1,665.11)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>209,225.66</u>	<u>212,243.33</u>
Represented by:-			
<b>TOTAL FUND BALANCES (ALL UNRESTRICTED)</b>		<u><u>209,225.66</u></u>	<u><u>212,243.33</u></u>

## ASHFIELD PLAY CARE SCHEME

### NOTES TO THE ACCOUNTS

#### 1. ACCOUNTING POLICIES

##### Basis of accounting

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities and the Charities SORP.

##### Change in basis

There has been no change to the valuation rules and methods of accounting since last year.

##### Changes to previous accounts

No changes have been made to accounts for previous years.

##### Cash from fund raising

This is reported gross in the Statement of Financial Activities.

##### Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis:

Fixtures, Fittings & Equipment – 15% per annum on a reducing balance basis.

The freehold building is recorded at its market value – see note 7.

#### 2. Trustees

No amount of remuneration or other benefits were paid to the charity's trustees, or people connected with them, from the charity or any entity connected with it.

No transactions were undertaken by or on behalf of the charity in which the trustee or connected person had a material interest.

**3. Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Examination Fee	<u>540.00</u>	<u>540.00</u>

**4. Paid employees**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Childcare employees	61,656.02	51,590.06
PAYE and national insurance	0.00	3,461.31
Employee pension costs	1,396.27	1,896.79
	<u>63,052.29</u>	<u>56,948.16</u>

**5. Grants, donations and fundraising**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Council grants	0.00	0.00
Other donations	363.71	332.29
HMRC Gift Aid	15,514.81	12,061.29
	<u>15,878.52</u>	<u>12,393.58</u>

£363.71 of the other donations was for the specific use of numeracy and literacy resources. There were no restricted specifications for the remaining donations received.

**6. Tangible fixed assets**

	<b>Freehold Buildings</b>	<b>Fixtures, Fittings &amp; Equip</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 1 October 2023	195,026.00	6,981.50	202,007.50
Additions	0.00	69.98	69.98
Less disposals	0.00	2,082.49	2,082.49
	<u>195,026.00</u>	<u>4,968.99</u>	<u>199,994.99</u>
Revaluation in year (note 7)	0.00	0.00	0.00
	<u>195,026.00</u>	<u>4,968.99</u>	<u>199,994.99</u>
Add disposals depreciation	0.00	1,725.13	1,725.13
Less Depreciation for the year	0.00	1,052.00	1,052.00
Balance as at 30 September 2024	<u>195,026.00</u>	<u>5,642.12</u>	<u>200,668.12</u>

## 7. Revaluation of freehold property

The trustees have determined the valuation of the property to be £195,026.00, which they believe is its approximate open market value.

The next revaluation review of the building will take place in the year to 30<sup>th</sup> September 2025.

The revaluation reserve is made up as follows:

	<b>£</b>
Revaluation in year ended 30 <sup>th</sup> September 2013	87,613.88
Revaluation in year ended 30 <sup>th</sup> September 2022	7,000.00
	<u>94,613.88</u>

## 8. Closing stock

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Crafts and resources	200.00	15.00
	<u>200.00</u>	<u>15.00</u>

## 9. Debtors

The following amounts are owed to Ashfield Play Care Scheme:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Parents contributions	1,974.63	1,611.50
HMRC Gift Aid payment	2,785.75	2,535.25
Other debtors	45.00	0.00
	<u>4,805.38</u>	<u>4,146.75</u>

## 10. Bank and cash in hand

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current account	1,911.19	673.47
Business reserve account	4,521.89	7,012.21
Petty cash	53.51	53.51
	<u>6,486.59</u>	<u>7,739.19</u>

**11. Short term creditors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accountancy fee accrual	540.00	540.00
Fees paid in advance by parents	979.50	1,125.11
PAYE and NIC	<u>1,414.93</u>	<u>0.00</u>
	<u>2,934.43</u>	<u>1,665.11</u>

**12. General Notes**

There are no commitments provided for in the accounts.

The charity has not given any guarantees.

The charity has not incurred any loss secured on any of its assets.

There were no contingent liabilities at 30 September 2024.

None of the charity's functional fixed assets have been re-valued during the year.

The charity has no material uncapitalised fixed assets.

No significant donations in kind were received during the year, other than those disclosed in note 5 to the accounts.

**ASHFIELD PLAY CARE SCHEME**

England & Wales - Charity number 1047469

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# Accounts

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**Ashfield Play Care Scheme**  
**Charity number 1047469**  
**Statement of Accounts**  
**For the year ended**  
**30 September 2023**

**Nuvo Accountancy**  
**Certified Chartered Accountants**  
**550 Valley Road**  
**Basford**  
**Nottingham**  
**NG5 1JJ**

## ASHFIELD PLAY CARE SCHEME

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### INDEPENDENT EXAMINER

Mrs R Molloy has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees:



.....  
Jasmine Dods  
Treasurer

25/04/2024

.....  
Date



.....  
Susan Ambler  
Chairperson

26/04/2024

.....  
Date

## **ASHFIELD PLAY CARE SCHEME**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023**

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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, as amended; and
- to state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

#### **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 trustees have not met the requirements:

- to keep accounting records are kept in accordance with section 130 of the 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.

Mrs R Molloy ACA  
Nuvo Accountancy  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ



.....

## ASHFIELD PLAY CARE SCHEME

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

<b>INCOMING RESOURCES</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Parents Contributions		65,667.99	41,961.37
Donations and Fund Raising	<b>5</b>	12,393.58	12,293.24
Bank Interest		57.23	0.20
		<u>78,118.80</u>	<u>54,254.81</u>
Light and Heat		2,232.00	2,232.00
Wages and National Insurance (childcare)	<b>4</b>	55,051.37	48,276.82
Employee pension costs	<b>4</b>	1,896.79	2,327.55
Refreshments		844.73	0.00
Insurance, Inspection and Membership Fees, Licences		4,540.14	3,735.15
Postage, Stationery and Telephone		1,724.87	1,180.06
Accountant's Examination Fee	<b>3</b>	540.00	540.00
Cleaning		247.02	14.50
Repairs, Maintenance and Running Costs		1,117.31	1,012.18
Crafts, Play Equipment & Resources		539.15	231.55
Staff Training (including EYFS,NVQ and Mandatory Courses)		143.64	59.94
Unpaid fees written off		0.00	95.00
		<u>68,877.02</u>	<u>59,704.75</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FROM NORMAL ACTIVITIES</b>		9,241.78	(5,449.94)
<b>DEPRECIATION OF FIXED ASSETS</b>	<b>6</b>	1,232.03	1,357.38
<b>Loss on Disposal of Fixed Assets</b>		<u>0.00</u>	<u>1,060.38</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		8,009.75	(7,867.70)
Net Fund Balances Brought Forward		109,619.70	117,487.40
<b>NET FUND BALANCES</b>		<u>117,629.45</u>	<u>109,619.70</u>
Revaluation Reserve	<b>7</b>	94,613.88	94,613.88
<b>TOTAL FUND BALANCES</b>		<u><u>212,243.33</u></u>	<u><u>204,233.58</u></u>

# ASHFIELD PLAY CARE SCHEME

## BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
<b>TANGIBLE FIXED ASSETS</b>	<b>6</b>	202,007.50	202,790.53
<b>CURRENT ASSETS</b>			
Closing Stock	<b>8</b>	15.00	5.00
Debtors	<b>9</b>	4,146.75	1,919.50
Cash at Bank and in Hand	<b>10</b>	7,739.19	1,409.29
<b>TOTAL ASSETS</b>		<u>213,908.44</u>	<u>206,124.32</u>
<b>SHORT TERM CREDITORS</b>	<b>11</b>	(1,665.11)	(1,890.74)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>212,243.33</u>	<u>204,233.58</u>
Represented by:-			
<b>TOTAL FUND BALANCES (ALL UNRESTRICTED)</b>		<u>212,243.33</u>	<u>204,233.58</u>

Signed on behalf of the trustees



.....  
25/04/2024  
Date: .....

## **ASHFIELD PLAY CARE SCHEME**

### **NOTES TO THE ACCOUNTS**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities and the Charities SORP.

##### **Change in basis**

There has been no change to the valuation rules and methods of accounting since last year.

##### **Changes to previous accounts**

No changes have been made to accounts for previous years.

##### **Cash from fund raising**

This is reported gross in the Statement of Financial Activities.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis:

Fixtures, Fittings & Equipment – 15% per annum on a reducing balance basis.

The freehold building is recorded at its market value – see note 7.

#### **2. Trustees**

No amount of remuneration or other benefits were paid to the charity's trustees, or people connected with them, from the charity or any entity connected with it.

No transactions were undertaken by or on behalf of the charity in which the trustee or connected person had a material interest.

### 3. Independent examiner's remuneration

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Examination Fee	<u>540.00</u>	<u>540.00</u>

### 4. Paid employees

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Childcare employees	51,590.06	43,840.25
PAYE and national insurance	3,461.31	4,436.57
Employee pension costs	1,896.79	2,327.55
	<u>56,948.16</u>	<u>50,604.37</u>

### 5. Grants, donations and fundraising

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Council grants	0.00	4,600.00
Other donations	332.29	300.00
HMRC Gift Aid	12,061.29	7,393.24
	<u>12,393.58</u>	<u>12,293.24</u>

£229.29 of the other donations was for the specific use of numeracy and literacy resources. There were no restricted specifications for the remaining donations received.

### 6. Tangible fixed assets

	<b>Freehold Buildings</b>	<b>Fixtures, Fittings &amp; Equip</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 1 October 2022	195,026.00	7,764.53	202,790.53
Additions	0.00	449.00	449.00
Less disposals	0.00	0.00	0.00
	<u>195,026.00</u>	<u>8,213.53</u>	<u>203,239.53</u>
Revaluation in year (note 7)	0.00	0.00	0.00
	<u>195,026.00</u>	<u>8,213.53</u>	<u>203,239.53</u>
Add disposals depreciation	0.00	0.00	0.00
Less Depreciation for the year	0.00	1,232.03	1,232.03
Balance as at 30 September 2023	<u>195,026.00</u>	<u>6,981.50</u>	<u>202,007.50</u>

## 7. Revaluation of freehold property

The trustees have determined the valuation of the property to be £195,026.00, which they believe is its approximate open market value.

The next revaluation review of the building will take place in the year to 30<sup>th</sup> September 2025.

The revaluation reserve is made up as follows:

	<b>£</b>
Revaluation in year ended 30 <sup>th</sup> September 2013	87,613.88
Revaluation in year ended 30 <sup>th</sup> September 2022	7,000.00
	<u>94,613.88</u>

## 8. Closing stock

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Crafts and resources	15.00	5.00
	<u>15.00</u>	<u>5.00</u>

## 9. Debtors

The following amounts are owed to Ashfield Play Care Scheme:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Parents contributions	1,611.50	268.50
HMRC Gift Aid payment	2,535.25	1,651.00
	<u>4,146.75</u>	<u>1,919.50</u>

## 10. Bank and cash in hand

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current account	673.47	1,087.85
Business reserve account	7,012.21	267.93
Petty cash	53.51	53.51
	<u>7,739.19</u>	<u>1,409.29</u>

**11. Short term creditors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accountancy fee accrual	540.00	540.00
Fees paid in advance by parents	<u>1,125.11</u>	<u>1,350.74</u>
	<u>1,665.11</u>	<u>1,890.74</u>

**12. General Notes**

There are no commitments provided for in the accounts.

The charity has not given any guarantees.

The charity has not incurred any loss secured on any of its assets.

There were no contingent liabilities at 30 September 2023.

None of the charity's functional fixed assets have been re-valued during the year.

The charity has no material uncapitalised fixed assets.

No significant donations in kind were received during the year, other than those disclosed in note 5 to the accounts.

**ASHFIELD PLAY CARE SCHEME**

England & Wales - Charity number 1047469

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# Accounts

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**Ashfield Play Care Scheme  
Charity number 1047469  
Statement of Accounts  
For the year ended  
30 September 2022**

**ADS Swandec  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ**

**ASHFIELD PLAY CARE SCHEME**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE  
ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

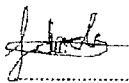
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Mrs R Molloy has been re-appointed as independent examiner for the ensuing year.

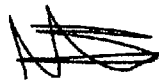
Signed by order of the trustees:



Jasmine Dods  
Treasurer

30/03/2023

.....  
Date



Martin Richardson  
Chairperson

05/04/2023

.....  
Date

## ASHFIELD PLAY CARE SCHEME

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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, as amended; and
- to state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

#### 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 trustees have not met the requirements:

- to keep accounting records are kept in accordance with section 130 of the 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.

Mrs R Molloy ACA  
ADS Swandec  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ

 12/04/2023

**ASHFIELD PLAY CARE SCHEME**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

<b>INCOMING RESOURCES</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Parents Contributions		41,961.37	22,892.37
Donations and Fund Raising	<b>5</b>	12,293.24	13,429.20
HMRC JRS Grants		0.00	12,565.16
Bank Interest		0.20	0.56
		<u>54,254.81</u>	<u>48,887.29</u>
Light and Heat		2,232.00	2,333.89
Wages and National Insurance (childcare)	<b>4</b>	48,276.82	46,035.73
Employee pension costs	<b>4</b>	2,327.55	1,140.91
Refreshments		0.00	360.73
Insurance, Inspection and Membership Fees, Licences		3,735.15	4,769.90
Postage, Stationery and Telephone		1,180.06	762.69
Website and Internet Costs		0.00	0.00
Outings and Entertainment		0.00	0.00
Travel Expenses		0.00	20.00
Accountant's Examination Fee	<b>3</b>	540.00	540.00
Cleaning		14.50	260.10
Repairs, Maintenance and Running Costs		1,012.18	970.23
Crafts, Play Equipment & Resources		231.55	674.34
Bank Charges		0.00	12.00
Staff Training (including EYFS, NVQ and Mandatory Courses)		59.94	0.00
Unpaid fees written off		95.00	0.00
		<u>59,704.75</u>	<u>57,880.52</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FROM NORMAL ACTIVITIES</b>		(5,449.94)	(8,993.23)
<b>DEPRECIATION OF FIXED ASSETS</b>	<b>6</b>	1,357.38	1,796.87
<b>Loss on Disposal of Fixed Assets</b>		<u>1,060.38</u>	<u>511.90</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		(7,867.70)	(11,302.00)
Net Fund Balances Brought Forward		117,487.40	128,789.40
<b>NET FUND BALANCES</b>		<u>109,619.70</u>	<u>117,487.40</u>
Revaluation Reserve	<b>7</b>	94,613.88	87,613.88
<b>TOTAL FUND BALANCES</b>		<u><b>204,233.58</b></u>	<u><b>205,101.28</b></u>

**ASHFIELD PLAY CARE SCHEME**

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2021**

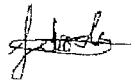
	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>TANGIBLE FIXED ASSETS</b>	<b>6</b>	202,790.53	198,208.29
<b>CURRENT ASSETS</b>			
Closing Stock	<b>8</b>	5.00	3.00
Debtors	<b>9</b>	1,919.50	3,123.21
Cash at Bank and in Hand	<b>10</b>	1,409.29	5,464.18
<b>TOTAL ASSETS</b>		<u>206,124.32</u>	<u>206,798.68</u>
<b>SHORT TERM CREDITORS</b>	<b>11</b>	(1,890.74)	(1,697.40)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>204,233.58</u>	<u>205,101.28</u>
Represented by:-			
<b>TOTAL FUND BALANCES (ALL UNRESTRICTED)</b>		<u>204,233.58</u>	<u>205,101.28</u>

Signed on behalf of the trustees



05/04/2023

Date: .....



## ASHFIELD PLAY CARE SCHEME

### NOTES TO THE ACCOUNTS

#### 1. ACCOUNTING POLICIES

##### Basis of accounting

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities and the Charities SORP.

##### Change in basis

There has been no change to the valuation rules and methods of accounting since last year.

##### Changes to previous accounts

No changes have been made to accounts for previous years.

##### Cash from fund raising

This is reported gross in the Statement of Financial Activities.

##### Tangible fixed assets and depreciation

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis:

Fixtures, Fittings & Equipment – 15% per annum on a reducing balance basis.

The freehold building is recorded at its market value – see note 7.

#### 2. Trustees

No amount of remuneration or other benefits were paid to the charity's trustees, or people connected with them, from the charity or any entity connected with it.

No transactions were undertaken by or on behalf of the charity in which the trustee or connected person had a material interest.

**3. Independent examiner's remuneration**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Examination Fee	<u>540.00</u>	<u>540.00</u>

**4. Paid employees**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Childcare employees	43,840.25	42,959.63
PAYE and national insurance	4,436.57	3,076.10
Employee pension costs	2,327.55	1,140.91
	<u>50,604.37</u>	<u>47,176.64</u>

**5. Grants, donations and fundraising**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Council grants	4,600.00	8,000.00
Anonymous and parent donations	300.00	631.10
HMRC Gift Aid	7,393.24	4,798.10
	<u>12,293.24</u>	<u>13,429.20</u>

£600.00 of the council grant was to assist the payment of fees for parents on low incomes. There was no restricted specification for the remaining grants received.

**6. Tangible fixed assets**

	<b>Freehold Buildings</b>	<b>Fixtures, Fittings &amp; Equip</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 1 October 2021	188,026.00	10,182.29	198,208.29
Additions	0.00	0.00	0.00
Less disposals	0.00	3,034.07	3,034.07
	<u>188,026.00</u>	<u>7,148.22</u>	<u>195,174.22</u>
Revaluation of building (note 7)	7,000.00	0.00	7,000.00
	<u>188,026.00</u>	<u>7,148.22</u>	<u>195,174.22</u>
Add disposals depreciation	0.00	1,973.69	1,973.69
Less Depreciation for the year	0.00	1,357.38	1,357.38
Balance as at 30 September 2022	<u>195,026.00</u>	<u>7,764.53</u>	<u>202,790.53</u>

**7. Revaluation of freehold property**

The valuation of the property has been determined by the trustees to be £195,026.00, which they believe is its approximate open market value.

The next revaluation review of the building will take place in the year to 30<sup>th</sup> September 2025.

The revaluation reserve is made up as follows:

	<b>£</b>
Revaluation in year ended 30 <sup>th</sup> September 2013	87,613.88
Revaluation in year ended 30 <sup>th</sup> September 2022	7,000.00
	<u>94,613.88</u>

**8. Closing stock**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Crafts and resources	5.00	3.00
	<u>5.00</u>	<u>3.00</u>

**9. Debtors**

The following amounts are owed to Ashfield Play Care Scheme:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Parents contributions	268.50	464.00
HMRC Gift Aid payment	1,651.00	2,659.21
	<u>1,919.50</u>	<u>3,123.21</u>

**10. Bank and cash in hand**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current account	1,087.85	3,933.11
Business reserve account	267.93	1,440.71
Petty cash	53.51	90.36
	<u>1,409.29</u>	<u>5,464.18</u>

**11. Short term creditors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy fee accrual	540.00	540.00
Fees paid in advance by parents	1,350.74	1,157.40
	<u>1,890.74</u>	<u>1,697.40</u>

**12. General Notes**

There are no commitments provided for in the accounts.

The charity has not given any guarantees.

The charity has not incurred any loss secured on any of its assets.

There were no contingent liabilities at 30 September 2022.

None of the charity's functional fixed assets have been re-valued during the year.

The charity has no material uncapped fixed assets.

No significant donations in kind were received during the year, other than those disclosed in note 5 to the accounts.

**ASHFIELD PLAY CARE SCHEME**

England & Wales - Charity number 1047469

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# Accounts

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**Ashfield Play Care Scheme  
Charity number 1047469  
Statement of Accounts  
For the year ended  
30 September 2021**

**ADS Swandec  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ**

## ASHFIELD PLAY CARE SCHEME

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


#### INDEPENDENT EXAMINER

Mrs R Molloy has been re-appointed as independent examiner for the ensuing year.

Signed by order of the trustees:

  
.....  
Jasmine Dods  
Treasurer

15/06/22  
.....  
Date

  
.....  
Martin Richardson  
Chairperson

15/06/22  
.....  
Date

## **ASHFIELD PLAY CARE SCHEME**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES/MEMBERS ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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(b) of the 2011 Act, as amended; and
- to state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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 I do not express an audit opinion on whether the accounts present a 'true and fair view'.

#### **INDEPENDENT EXAMINER'S STATEMENT**

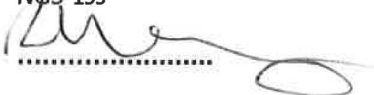
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements:

- to keep accounting records are kept in accordance with section 130 of the 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.

Mrs R Molloy ACA  
ADS Swandec  
Certified Chartered Accountants  
550 Valley Road  
Basford  
Nottingham  
NG5 1JJ



## ASHFIELD PLAY CARE SCHEME

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

<b>INCOMING RESOURCES</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Parents Contributions		22,892.37	44,478.62
Donations and Fund Raising	<b>5</b>	13,429.20	15,312.00
HMRC JRS Grants		12,565.16	14,421.84
Bank Interest		0.56	5.44
		<u>48,887.29</u>	<u>74,217.90</u>
Light and Heat		2,333.89	3,857.78
Wages and National Insurance (childcare)	<b>4</b>	46,035.73	53,170.60
Employee pension costs	<b>4</b>	1,140.91	1,304.14
Refreshments		360.73	442.93
Insurance, Inspection and Membership Fees, Licences		4,769.90	4,353.77
Postage, Stationery and Telephone		762.69	1,216.37
Website and Internet Costs		0.00	0.00
Outings and Entertainment		0.00	0.00
Travel Expenses		20.00	800.00
Accountant's Examination Fee	<b>3</b>	540.00	540.00
Cleaning		260.10	296.30
Repairs, Maintenance and Running Costs		970.23	788.80
Crafts, Play Equipment & Resources		674.34	911.98
Bank Charges		12.00	0.00
Staff Training (including EYFS, NVQ and Mandatory Courses)		0.00	0.00
Unpaid fees written off		0.00	1,617.86
		<u>57,880.52</u>	<u>69,300.53</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FROM NORMAL ACTIVITIES</b>		(8,993.23)	4,917.37
<b>DEPRECIATION OF FIXED ASSETS</b>	<b>6</b>	1,796.87	2,204.30
<b>Loss on Disposal of Fixed Assets</b>		<u>511.90</u>	<u>0.00</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		(11,302.00)	2,713.07
Net Fund Balances Brought Forward		128,789.40	126,076.33
<b>NET FUND BALANCES</b>		<u>117,487.40</u>	<u>128,789.40</u>
Revaluation Reserve	<b>7</b>	87,613.88	87,613.88
<b>TOTAL FUND BALANCES</b>		<u><b>205,101.28</b></u>	<u><b>216,403.28</b></u>

**ASHFIELD PLAY CARE SCHEME**

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2021**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>TANGIBLE FIXED ASSETS</b>	<b>6</b>	198,208.29	200,517.06
<b>CURRENT ASSETS</b>			
Closing Stock	<b>8</b>	3.00	416.00
Debtors	<b>9</b>	3,123.21	1,761.23
Cash at Bank and in Hand	<b>10</b>	5,464.18	16,290.99
<b>TOTAL ASSETS</b>		<u>206,798.68</u>	<u>218,985.28</u>
<b>SHORT TERM CREDITORS</b>	<b>11</b>	(1,697.40)	(2,582.00)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>205,101.28</u>	<u>216,403.28</u>
Represented by:-			
<b>TOTAL FUND BALANCES (ALL UNRESTRICTED)</b>		<u>205,101.28</u>	<u>216,403.28</u>

Signed on behalf of the trustees



Date: 15/06/22

## **ASHFIELD PLAY CARE SCHEME**

### **NOTES TO THE ACCOUNTS**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities and the Charities SORP.

##### **Change in basis**

There has been no change to the valuation rules and methods of accounting since last year.

##### **Changes to previous accounts**

No changes have been made to accounts for previous years.

##### **Cash from fund raising**

This is reported gross in the Statement of Financial Activities.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis:

Fixtures, Fittings & Equipment – 15% per annum on a reducing balance basis.

The freehold building is recorded at its market value – see note 7.

#### **2. Trustees**

No amount of remuneration or other benefits were paid to the charity's trustees, or people connected with them, from the charity or any entity connected with it.

No transactions were undertaken by or on behalf of the charity in which the trustee or connected person had a material interest.

**3. Independent examiner's remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Examination Fee	540.00	540.00

**4. Paid employees**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Childcare employees	42,959.63	48,695.02
PAYE and national insurance	3,076.10	4,475.58
Employee pension costs	1,140.91	1,304.14
	<u>47,176.64</u>	<u>54,474.74</u>

**5. Grants, donations and fundraising**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Covid-19 Council grants	8,000.00	10,000.00
Anonymous and parent donations	631.10	312.00
Charity commission grant	0.00	5,000.00
	<u>8,631.10</u>	<u>15,312.00</u>

There were no restricted donations in the year to 30<sup>th</sup> September 2021.

**6. Tangible fixed assets**

	<b>Freehold Buildings</b>	<b>Fixtures, Fittings &amp; Equip</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 1 October 2020	188,026.00	12,491.06	200,517.06
Additions	0.00	0.00	0.00
Less disposals	0.00	1,587.97	1,587.97
	<u>188,026.00</u>	<u>10,903.09</u>	<u>198,929.09</u>
Revaluation of building (note 7)	0.00	0.00	0.00
	<u>188,026.00</u>	<u>10,903.09</u>	<u>198,929.09</u>
Add disposals depreciation	0.00	1,076.07	1,076.07
Less Depreciation for the year	0.00	1,796.87	1,796.87
Balance as at 30 September 2021	<u>188,026.00</u>	<u>10,182.29</u>	<u>198,208.29</u>

**7. Revaluation of freehold property**

In 2013 the Trustees disclosed the value of the property at its insured amount of £188,000.00, which they believe is its approximate open market value.

The next revaluation review of the building will take place in the year to 30<sup>th</sup> September 2022.

The revaluation reserve is made up as follows:

	<b>£</b>
Cost of building @ 30 <sup>th</sup> September 2013	100,386.12
Revaluation in year ended 30 <sup>th</sup> September 2013	87,613.88
Additional work	26.00
	<u>188,026.00</u>

**8. Closing stock**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Crafts and resources	3.00	233.00
Staff uniforms	0.00	183.00
	<u>3.00</u>	<u>416.00</u>

**9. Debtors**

The following amounts are owed to Ashfield Play Care Scheme:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Parents contributions	464.00	547.85
HMRC Gift Aid payment	2,659.21	1,213.38
	<u>3,123.21</u>	<u>1,761.23</u>

**10. Bank and cash in hand**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Current account	3,933.11	1,849.96
Business reserve account	1,440.71	13,700.14
Petty cash	90.36	740.89
	<u>5,464.18</u>	<u>16,290.99</u>

**11. Short term creditors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accountancy fee accrual	540.00	540.00
Fees paid in advance by parents	<u>1,157.40</u>	<u>2,042.00</u>
	<u>1,697.40</u>	<u>2,582.00</u>

**12. General Notes**

There are no commitments provided for in the accounts.

The charity has not given any guarantees.

The charity has not incurred any loss secured on any of its assets.

There were no contingent liabilities at 30 September 2021.

None of the charity's functional fixed assets have been re-valued during the year.

The charity has no material uncapitalised fixed assets.

No significant donations in kind were received during the year, other than those disclosed in note 5 to the accounts.