

BLUNDELLSANDS KINDERGARTEN PLAYGROUP

England & Wales · Charity number 1047898

Details

Status Registered

Legal form Other

Registered 1995-07-12

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

Contact

Address 1 Blundellsands Road West
Blundellsands
Liverpool
Liverpool
Merseyside
PR9 8BT

Phone 01519247795

Email Blundellsandskind@gmail.com

Website blundellsandskindergarten.com

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: Educational provision for children aged 2-5 years old

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- Liverpool City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £227,280 | £247,016 | - | - |
| 2024-08-31 | £218,029 | £252,169 | - | - |
| 2023-08-31 | £200,960 | £234,601 | - | - |
| 2022-08-31 | £190,289 | £208,481 | - | - |
| 2021-08-31 | £199,085 | £173,528 | - | - |
| 2020-08-31 | £198,257 | £173,528 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------------|------|------------|
| BLUNDELLSANDS KINDERGARTEN LTD | | 2021-03-25 |

BLUNDELLSANDS KINDERGARTEN PLAYGROUP

England & Wales - Charity number 1047898

Accounts

Blundellsands Kindergarten Playgroup

Charity Registration Number: 1047898

Annual Report and Accounts

Year Ended 31 August 2025

Blundellsands Kindergarten Playgroup

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Blundellsands Kindergarten Playgroup

Reference and Administrative Details

Registered Charity Name: Blundellsands Kindergarten Playgroup

Charity Registration Number: 1047898

Registered Office: Blundellsands Road West
Blundellsands
Liverpool
L23 6TF

Trustee: Blundellsands Kindergarten Ltd

Independent Examiner: S.B.P. (Southport) Limited
Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL

Blundellsands Kindergarten Playgroup

Trustees Annual Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 August 2025.

Objectives and activities

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have not yet set a formal reserves policy but are mindful of the need to maintain reserves at an adequate level to safeguard the viability of the charity in the event of a downturn in income.

Principal funding sources

The charity's income is derived from two main sources - fees from parents and guardians and grants from Sefton MBC.

Structure, governance and management

Nature of governing document

The Charity's governing document is the PPAS Play Group Constitution 2011.

The Charity is also regulated by Ofsted.

The Charity is registered with the Charity Commission with the registered charity number 1047898.

Organisational structure

The corporate trustee Blundellsands Kindergarten Limited was appointed on 25 March 2021 and consists of:

An elected Chairperson, Secretary and Kindergarten Manager.

There is the formation of a parent's hub where parents can become involved in the day to day running of the kindergarten.

Financial instruments

Cash, flow risk

During the year the Trustees analysed and reviewed the main risks faced by the charity and ensured that procedures were in place to address these. The chief concern was financial stability which is being monitored and addressed.

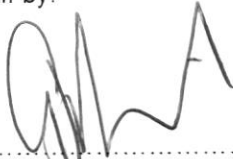
Blundellsands Kindergarten Playgroup

Trustees Annual Report Continued

Funds held as custodian trustee on behalf of others

The title to leasehold property acquired by the Kindergarten is vested in holding trustees.
Lesley Utley acts as holding trustee for the charity.

The annual report was approved by the member of the charity on 02/04/2026 and signed on its behalf by:



.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Statement of Trustee Responsibilities

The trustee is responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 member is 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The member is 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on

and signed on its behalf by:



.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Independent Examiner's Report to the trustee of Blundellsands Kindergarten Playgroup

I report to the trustee on my examination of the accounts of Blundellsands Kindergarten Playgroup for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustee of Blundellsands Kindergarten Playgroup you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Blundellsands Kindergarten Playgroup's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of Blundellsands Kindergarten Playgroup as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Shahid Babu Patel (FCCA)

S.B.P (Southport) Limited
Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL



Dated: 2 April 2025

Blundellsands Kindergarten Playgroup

Statement of Financial Activities (Incorporating the Income & Expenditure Account)

Year Ended 31 August 2025

| | <u>Note</u> | <u>Unrestricted Funds</u> £ | <u>Total Funds 2025</u> £ | <u>Total Funds 2024</u> £ |
|--|--------------------|---|---|---|
| <u>Incoming Resources</u> | | | | |
| Fees | | 47468 | 47468 | 58967 |
| Grants Received | | 179812 | 179812 | 159063 |
| | | <hr/> | <hr/> | <hr/> |
| <u>Total Incoming Resources</u> | | 227280 | 227280 | 218029 |
| | | <hr/> | <hr/> | <hr/> |
| <u>Resources Expended</u> | | | | |
| Charitable Activities | 3 | (210514) | (210514) | (213908) |
| Other Expenditure | 4 | (36502) | (36502) | (38262) |
| | | <hr/> | <hr/> | <hr/> |
| <u>Total Resources Expended</u> | | (247016) | (247016) | (252169) |
| | | <hr/> | <hr/> | <hr/> |
| Net Income/Expenditure for the Year | | (19737) | (19737) | (34140) |
| | | <hr/> | <hr/> | <hr/> |
| <u>Reconciliation of Funds</u> | | | | |
| Total Funds Brought Forward | | 140060 | 140060 | 174200 |
| | | <hr/> | <hr/> | <hr/> |
| <u>Total Funds Carried Forward</u> | 13 | 120323 | 120323 | 140060 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Balance Sheet

As at 31 August 2025

| | <u>Note</u> | <u>£</u> | <u>2025</u> | <u>£</u> | <u>£</u> | <u>2024</u> | <u>£</u> |
|---|-------------|----------|---------------|----------|----------|---------------|----------|
| <u>Fixed Assets</u> | | | | | | | |
| Tangible Assets | 9 | | 115380 | | | 146139 | |
| | | | <hr/> | | | <hr/> | |
| | | | 115380 | | | 146139 | |
| <u>Current Assets</u> | | | | | | | |
| Debtors & Prepayments | 10 | 1385 | | | 2108 | | |
| Cash at Bank and in Hand | 11 | 61240 | | | 47142 | | |
| | | <hr/> | | | <hr/> | | |
| | | 62625 | | | 49250 | | |
| <u>Creditors:</u> | | | | | | | |
| Creditors & Accrued Expenses | 12 | 35706 | | | 30194 | | |
| | | <hr/> | | | <hr/> | | |
| <u>Net Current Assets</u> | | | 26919 | | | 19056 | |
| | | | <hr/> | | | <hr/> | |
| <u>Total Assets Less Current Liabilities</u> | | | 142299 | | | 165195 | |
| | | | <hr/> | | | <hr/> | |
| <u>Non-current Liabilities</u> | | | 21975 | | | 25134 | |
| | | | <hr/> | | | <hr/> | |
| <u>Net Assets</u> | | | 120323 | | | 140060 | |
| | | | <hr/> <hr/> | | | <hr/> <hr/> | |
| <u>Funds</u> | | | | | | | |
| Unrestricted Income Funds | | | 120323 | | | 140060 | |
| | | | <hr/> | | | <hr/> | |
| <u>Total Funds</u> | | | 120323 | | | 140060 | |
| | | | <hr/> <hr/> | | | <hr/> <hr/> | |

For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- . The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- . The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on and are signed on their behalf by:

Blundellsands Playgroup Limited

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2025

1. Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blundellsands Kindergarten Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin I published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2025

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

| 2. Income Resources from Charitable Activities | <u>Unrestricted</u> | <u>Total Funds</u> | <u>Total Funds</u> |
|--|---------------------|--------------------|--------------------|
| | <u>Funds</u> | <u>2025</u> | <u>2024</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> |
| Fees | 47468 | 47468 | 58967 |
| Grants Received | 179812 | 179812 | 159063 |
| | <hr/> | <hr/> | <hr/> |
| | 227280 | 227280 | 218029 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 3. Costs of Charitable Activities | <u>Unrestricted</u> | <u>Total Funds</u> | <u>Total Funds</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| | <u>Funds</u> | <u>2025</u> | <u>2024</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> |
| Trustee Salaries | 84202 | 84202 | 86037 |
| Wages & NIC | 62293 | 62293 | 55728 |
| Trustee Pensions | 12000 | 12000 | 12000 |
| Employee Pensions | 3620 | 3620 | 7863 |
| Classroom Expenses | 18026 | 18026 | 14377 |
| Premises Expense | 10319 | 10319 | 9322 |
| Repairs & Renewals | 4760 | 4760 | 10527 |
| Subscriptions | 92 | 92 | 450 |
| Travel & Subsistence | 2531 | 2531 | 2171 |
| Printing, Postage & Stationery | 201 | 201 | 936 |
| Computer Expenses | 68 | 68 | 60 |
| Telephone | 2813 | 2813 | 3452 |
| Insurance | 1855 | 1855 | 2092 |
| Advertising & Website | 1328 | 1328 | 1110 |
| Uniforms | 833 | 833 | 401 |
| Waste Disposal | 436 | 436 | 2061 |
| Accountancy | 2136 | 2136 | 2064 |
| Bank Charges & Interest | 79 | 79 | 17 |
| Finance Interest | 571 | 571 | 95 |
| Fines & Penalties | 50 | 50 | 0 |
| Entertaining | 304 | 304 | 179 |
| Sundry | 1995 | 1995 | 2966 |
| | <hr/> | <hr/> | <hr/> |
| | 210514 | 210514 | 213908 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

| | | | |
|---|----------------------------|---------------------------|---------------------------|
| 4. Other Expenditure | <u>Unrestricted</u> | <u>Total Funds</u> | <u>Total Funds</u> |
| | <u>Funds</u> | <u>2025</u> | <u>2024</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> |
| Legal and Professional Fees | 1518 | 1518 | 2160 |
| Depreciation | 34984 | 34984 | 36102 |
| | <hr/> | <hr/> | <hr/> |
| | 36502 | 36502 | 38262 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | | | |
| 5. Governance Costs | <u>Unrestricted</u> | <u>Total Funds</u> | <u>Total Funds</u> |
| | <u>Funds</u> | <u>2025</u> | <u>2024</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> |
| Independent Examiner Fees | 1560 | 1560 | 1560 |
| | <hr/> | <hr/> | <hr/> |
| | 1560 | 1560 | 1560 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | | | |
| 6. Net Outgoing Resources for the Year | <u>2025</u> | <u>2024</u> | |
| | <u>£</u> | <u>£</u> | |
| This is stated after Charges | | | |
| Depreciation | 34984 | 36102 | |
| | <hr/> <hr/> | <hr/> <hr/> | |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

7. Trustees Remuneration and Expenses

During the year the charity made the following transactions with trustee:

A Menis

A Menis received remuneration of £46490 during the year.

GJ Menis

GJ Menis Received remuneration of £33712 during the year

Trustee Pensions

Pension Contributions totalling £12000 were paid during the year.

| 8. Staff Costs and Emoluments | 2025 | 2024 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages & Salaries | 146495 | 141765 |
| Social Security Costs | 0 | 0 |
| Other Staff Costs | 15620 | 19863 |
| | <hr/> | <hr/> |
| | 162115 | 161628 |
| | <hr/> <hr/> | <hr/> <hr/> |

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | 2025 | 2024 |
|---------------------|-------------|-------------|
| | £ | £ |
| Number of Employees | 7 | 7 |
| | <hr/> <hr/> | <hr/> <hr/> |

| 9. Tangible Fixed Assets | Land & Buildings | Fixtures & Fittings | Motor Vehicles | Total |
|---------------------------------|-----------------------------|--------------------------------|-----------------------|---------------|
| | £ | £ | | £ |
| <u>Cost</u> | | | | |
| As at 1 September 2024 | 264375 | 51393 | 30145 | 345913 |
| Additions | 0 | 4226 | 0 | 4226 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| As at 31 August 2025 | 264375 | 55619 | 30145 | 350139 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <u>Depreciation</u> | | | | |
| As at 1 September 2024 | 162961 | 30784 | 6029 | 199774 |
| Charge for the Year | 26438 | 3724 | 4823 | 34984 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| As at 31 August 2025 | 189399 | 34508 | 10852 | 234758 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <u>Net Book Value</u> | | | | |
| As at 31 August 2025 | 74976 | 21111 | 19293 | 115380 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| As at 31 August 2024 | 101414 | 20609 | 24116 | 146139 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2025

| | | | |
|---|--------------------------------|-------------------------|------------------------------|
| 10. Debtors | | <u>2025</u> | <u>2024</u> |
| | | £ | £ |
| Other Debtors | | 0 | 0 |
| Prepayments | | 1385 | 2108 |
| | | <hr/> | <hr/> |
| | | 1385 | 2108 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| 11. Cash and cash equivalents | | <u>2025</u> | <u>2024</u> |
| | | £ | £ |
| Cash on hand | | 184 | 43 |
| Cash at bank | | 61056 | 47099 |
| | | <hr/> | <hr/> |
| | | 61240 | 47142 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| 12. Creditors: Amounts Falling Due Within One Year | | <u>2025</u> | <u>2024</u> |
| | | £ | £ |
| Taxation & Social Security Creditors | | 1159 | 1095 |
| Other Creditors | | 395 | 1666 |
| Accruals | | 1560 | 1560 |
| Deferred Income | | 32428 | 25873 |
| | | <hr/> | <hr/> |
| | | 35542 | 30194 |
| | | <hr/> <hr/> | <hr/> <hr/> |
| 13. Unrestricted Income Funds | <u>Balance at</u> | <u>Incoming</u> | <u>Balance at</u> |
| | <u>1 September 2024</u> | <u>Resources</u> | <u>31 August 2025</u> |
| | £ | £ | £ |
| General Funds | 140060 | (19737) | 120323 |
| | <hr/> | <hr/> | <hr/> |
| 14. Analysis of net assets between funds | | <u>2025</u> | <u>2024</u> |
| | | £ | £ |
| Tangible fixed assets | | 115380 | 146139 |
| Current assets | | 62625 | 49250 |
| Current liabilities | | (35706) | (30194) |
| Non-current liabilities | | (21975) | (25134) |
| | | <hr/> | <hr/> |
| Total net assets | | 120323 | 140060 |
| | | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Additional Information Statement

Year Ended 31 August 2025

The additional information contained in page 16 has been prepared from the accounting records of the company. While it does not form part of the statutory financial statements, it should be read in conjunction with them and the report thereon.

Blundellsands Kindergarten Playgroup

Income Statement

Year Ended 31 August 2025

| | <u>2025</u> | <u>2024</u> |
|---|----------------|----------------|
| | <u>£</u> | <u>£</u> |
| <u>Revenue:</u> | | |
| Fees | 47468 | 58967 |
| Grants Received | 179812 | 159062 |
| | <u>227280</u> | <u>218029</u> |
| <u>Less Expense:</u> | | |
| Trustee Salaries | 84202 | 86037 |
| Wages & NIC | 62293 | 55728 |
| Trustee Pensions | 12000 | 12000 |
| Employee Pensions | 3620 | 7863 |
| Classroom Expenses | 18026 | 14377 |
| Premises Expense | 10319 | 9322 |
| Repairs & Renewals | 4760 | 10527 |
| Subscriptions | 92 | 450 |
| Travel & Subsistence | 2531 | 2171 |
| Printing, Postage & Stationery | 201 | 936 |
| Computer Expenses | 68 | 60 |
| Telephone | 2813 | 3452 |
| Insurance | 1855 | 2092 |
| Advertising & Website | 1328 | 1110 |
| Uniforms | 833 | 401 |
| Waste Disposal | 436 | 2061 |
| Accountancy | 2136 | 2064 |
| Bank Charges & Interest | 79 | 17 |
| Finance Interest | 571 | 95 |
| Fines & Penalties | 50 | 0 |
| Entertaining | 304 | 179 |
| Sundry | 1995 | 2966 |
| | <u>210514</u> | <u>213908</u> |
| <u>Other Expenditure:</u> | | |
| Professional Fees | 1518 | 2160 |
| Depreciation - Property Improvements | 26438 | 26438 |
| Depreciation - Fixtures, Fittings & Equipment | 3724 | 3636 |
| Depreciation - Motor Vehicles | 4823 | 6029 |
| | <u>36502</u> | <u>38262</u> |
| <u>Operating Profit/(Loss)</u> | <u>(19737)</u> | <u>(34140)</u> |

BLUNDELLSANDS KINDERGARTEN PLAYGROUP

England & Wales - Charity number 1047898

Accounts

Blundellsands Kindergarten Playgroup

Charity Registration Number: 1047898

Annual Report and Accounts

Year Ended 31 August 2024

Blundellsands Kindergarten Playgroup

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Blundellsands Kindergarten Playgroup

Reference and Administrative Details

| | |
|-------------------------------------|--|
| Registered Charity Name: | Blundellsands Kindergarten Playgroup |
| Charity Registration Number: | 1047898 |
| Registered Office: | Blundellsands Road West Blundellsands Liverpool L23 6TF |
| Trustee: | Blundellsands Kindergarten Ltd |
| Independent Examiner: | S.B.P. (Southport) Limited Tolsey House 1 Marshside Road Churchtown Southport PR9 9TL |

Blundellsands Kindergarten Playgroup

Trustees Annual Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 August 2024.

Objectives and activities

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have not yet set a formal reserves policy but are mindful of the need to maintain reserves at an adequate level to safeguard the viability of the charity in the event of a downturn in income.

Principal funding sources

The charity's income is derived from two main sources - fees from parents and guardians and grants from Sefton MBC.

Structure, governance and management

Nature of governing document

The Charity's governing document is the PPAS Play Group Constitution 2011.

The Charity is also regulated by Ofsted.

The Charity is registered with the Charity Commission with the registered charity number 1047898.

Organisational structure

The corporate trustee Blundellsands Kindergarten Limited was appointed on 25 March 2021 and consists of:

An elected Chairperson, Secretary and Kindergarten Manager.

There is the formation of a parent's hub where parents can become involved in the day to day running of the kindergarten.

Financial instruments

Cash, flow risk

During the year the Trustees analysed and reviewed the main risks faced by the charity and ensured that procedures were in place to address these. The chief concern was financial stability which is being monitored and addressed.

Blundellsands Kindergarten Playgroup

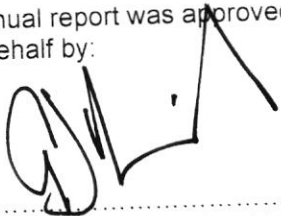
Trustees Annual Report Continued

Funds held as custodian trustee on behalf of others

The title to leasehold property acquired by the Kindergarten is vested in holding trustees.
Lesley Utley acts as holding trustee for the charity.

The annual report was approved by the member of the charity on
on its behalf by:

and signed



.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Statement of Trustee' Responsibilities

The trustee is responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 member is 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The member is 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on

and signed on its behalf by:


.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Independent Examiner's Report to the trustee of Blundellsands Kindergarten Playgroup

I report to the trustee on my examination of the accounts of Blundellsands Kindergarten Playgroup for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustee of Blundellsands Kindergarten Playgroup you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Blundellsands Kindergarten Playgroup's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of Blundellsands Kindergarten Playgroup as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Shahid Babu Patel (FCCA)

S.B.P (Southport) Limited
Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL



Dated: 6 May 2025

Blundellsands Kindergarten Playgroup

Statement of Financial Activities (Incorporating the Income & Expenditure Account)

Year Ended 31 August 2024

| | <u>Unrestricted</u> <u>Funds</u> | <u>Total Funds</u> <u>2024</u> | <u>Total Funds</u> <u>2023</u> |
|--|-------------------------------------|-----------------------------------|-----------------------------------|
| <u>Note</u> | <u>£</u> | <u>£</u> | <u>£</u> |
| <u>Incoming Resources</u> | | | |
| Fees | 58967 | 58967 | 54446 |
| Grants Received | 159063 | 159063 | 146514 |
| | <hr/> | <hr/> | <hr/> |
| <u>Total Incoming Resources</u> | 218029 | 218029 | 200960 |
| | <hr/> | <hr/> | <hr/> |
| <u>Resources Expended</u> | | | |
| Charitable Activities | 3 (213908) | (213908) | (203092) |
| Other Expenditure | 4 (38262) | (38262) | (31509) |
| | <hr/> | <hr/> | <hr/> |
| <u>Total Resources Expended</u> | (252169) | (252169) | (234601) |
| | <hr/> | <hr/> | <hr/> |
| Net Income/Expenditure for the Year | (34140) | (34140) | (33641) |
| | <hr/> | <hr/> | <hr/> |
| <u>Reconciliation of Funds</u> | | | |
| Total Funds Brought Forward | 174200 | 174200 | 207842 |
| | <hr/> | <hr/> | <hr/> |
| <u>Total Funds Carried Forward</u> | 13 140060 | 140060 | 174200 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Balance Sheet

As at 31 August 2024

| | <u>Note</u> | <u>£</u> | <u>2024</u> | <u>£</u> | <u>2023</u> | <u>£</u> |
|---|-------------|----------|---------------|----------|-------------|---------------|
| <u>Fixed Assets</u> | | | | | | |
| Tangible Assets | 9 | | 146139 | | | 148378 |
| | | | <hr/> | | <hr/> | |
| | | | 146139 | | | 148378 |
| <u>Current Assets</u> | | | | | | |
| Debtors & Prepayments | 10 | 2108 | | 4020 | | |
| Cash at Bank and in Hand | 11 | 47142 | | 51555 | | |
| | | <hr/> | | <hr/> | | |
| | | 49250 | | 55576 | | |
| <u>Creditors:</u> | | | | | | |
| Creditors & Accrued Expenses | 12 | 30194 | | 29754 | | |
| | | <hr/> | | <hr/> | | |
| <u>Net Current Assets</u> | | | 19056 | | | 25822 |
| | | | <hr/> | | <hr/> | |
| <u>Total Assets Less Current Liabilities</u> | | | 165195 | | | 174200 |
| | | | <hr/> | | <hr/> | |
| <u>Non-current Liabilities</u> | | | 25134 | | | 0 |
| | | | <hr/> | | <hr/> | |
| <u>Net Assets</u> | | | 140060 | | | 174200 |
| | | | <hr/> <hr/> | | <hr/> <hr/> | |
| <u>Funds</u> | | | | | | |
| Unrestricted Income Funds | | | 140060 | | | 174200 |
| | | | <hr/> | | <hr/> | |
| <u>Total Funds</u> | | | 140060 | | | 174200 |
| | | | <hr/> <hr/> | | <hr/> <hr/> | |

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- . The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- . The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on and are signed on their behalf by:

Blundellsands Playgroup Limited

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2024

1. Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blundellsands Kindergarten Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2024

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2024

| 2. Income Resources from Charitable Activities | <u>Unrestricted</u> <u>Funds</u> £ | <u>Total Funds</u> <u>2024</u> £ | <u>Total Funds</u> <u>2023</u> £ |
|---|---|---|---|
| Fees | 58967 | 58967 | 54446 |
| Grants Received | 159063 | 159063 | 146514 |
| | <hr/> | <hr/> | <hr/> |
| | 218029 | 218029 | 200960 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 3. Costs of Charitable Activities | <u>Unrestricted</u> <u>Funds</u> £ | <u>Total Funds</u> <u>2024</u> £ | <u>Total Funds</u> <u>2023</u> £ |
|--|---|---|---|
| Trustee Salaries | 86037 | 86037 | 90410 |
| Wages & NIC | 55728 | 55728 | 56188 |
| Trustee Pensions | 12000 | 12000 | 8000 |
| Employee Pensions | 7863 | 7863 | 3718 |
| Classroom Expenses | 14377 | 14377 | 11237 |
| Premises Expense | 9322 | 9322 | 8452 |
| Repairs & Renewals | 10527 | 10527 | 8589 |
| Subscriptions | 450 | 450 | 409 |
| Training | 0 | 0 | 385 |
| Staff Welfare | 0 | 0 | 0 |
| Travel & Subsistence | 2171 | 2171 | 2372 |
| Printing, Postage & Stationery | 936 | 936 | 978 |
| Computer Expenses | 60 | 60 | 1318 |
| Telephone | 3452 | 3452 | 580 |
| Insurance | 2092 | 2092 | 1783 |
| Advertising & Website | 1110 | 1110 | 2051 |
| Uniforms | 401 | 401 | 1029 |
| Waste Disposal | 2061 | 2061 | 31 |
| Accountancy | 2064 | 2064 | 2453 |
| Bank Charges & Interest | 17 | 17 | 12 |
| Finance Interest | 95 | 95 | 0 |
| Entertaining | 179 | 179 | 394 |
| Sundry | 2966 | 2966 | 2702 |
| | <hr/> | <hr/> | <hr/> |
| | 213908 | 213908 | 203092 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2024

| 4. Other Expenditure | <u>Unrestricted Funds</u> £ | <u>Total Funds 2024</u> £ | <u>Total Funds 2023</u> £ |
|-----------------------------|--|--|--|
| Legal and Professional Fees | 2160 | 2160 | 1448 |
| Depreciation | 36102 | 36102 | 30061 |
| | <hr/> | <hr/> | <hr/> |
| | 38262 | 38262 | 31509 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 5. Governance Costs | <u>Unrestricted Funds</u> £ | <u>Total Funds 2024</u> £ | <u>Total Funds 2023</u> £ |
|----------------------------|--|--|--|
| Independent Examiner Fees | 1560 | 1560 | 1536 |
| | <hr/> | <hr/> | <hr/> |
| | 1560 | 1560 | 1536 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 6. Net Outgoing Resources for the Year | <u>2024</u> £ | <u>2023</u> £ |
|---|--------------------------|--------------------------|
| This is stated after Charges | | |
| Depreciation | 36102 | 30061 |
| | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2024

7. Trustees Remuneration and Expenses

During the year the charity made the following transactions with trustee:

A Menis

A Menis received remuneration of £42990 during the year.

GJ Menis

GJ Menis Received remuneration of £34712 during the year

Trustee Pensions

Pension Contributions totalling £12000 were paid during the year.

8. Staff Costs and Emoluments

| | <u>2024</u> | <u>2023</u> |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Total staff costs were as follows: | | |
| Wages & Salaries | 141765 | 139954 |
| Social Security Costs | 0 | 6644 |
| Other Staff Costs | 19863 | 11718 |
| | <hr/> | <hr/> |
| | 161628 | 158316 |
| | <hr/> <hr/> | <hr/> <hr/> |

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | <u>2024</u> | <u>2023</u> |
|---------------------|-------------|-------------|
| | £ | £ |
| Number of Employees | 7 | 7 |
| | <hr/> <hr/> | <hr/> <hr/> |

9. Tangible Fixed Assets

| | <u>Land & Buildings</u> | <u>Fixtures & Fittings</u> | <u>Motor Vehicles</u> |
|------------------------|---------------------------------|------------------------------------|---------------------------|
| | £ | £ | |
| Cost | | | |
| As at 1 September 2023 | 264375 | 47675 | 0 |
| Additions | 0 | 3718 | 30145 |
| | <hr/> | <hr/> | <hr/> |
| As at 31 August 2024 | 264375 | 51393 | 30145 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation | | | |
| As at 1 September 2023 | 136524 | 27148 | 0 |
| Charge for the Year | 26438 | 3636 | 6029 |
| | <hr/> | <hr/> | <hr/> |
| As at 31 August 2024 | 162961 | 30784 | 6029 |
| | <hr/> | <hr/> | <hr/> |
| Net Book Value | | | |
| As at 31 August 2024 | 101414 | 20609 | 24116 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| As at 31 August 2023 | 127851 | 20527 | 0 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2024

| | | | |
|---|--------------------------------|----------------------------|---------------------------|
| 10. Debtors | | <u>2024</u> | <u>2023</u> |
| | | £ | £ |
| Other Debtors | | 0 | 1184 |
| Prepayments | | 2108 | 2836 |
| | | <hr/> 2108 <hr/> | <hr/> 4020 <hr/> |
| 11. Cash and cash equivalents | | <u>2024</u> | <u>2023</u> |
| | | £ | £ |
| Cash on hand | | 43 | 5 |
| Cash at bank | | 47099 | 51550 |
| | | <hr/> 47142 <hr/> | <hr/> 51555 <hr/> |
| 12. Creditors: Amounts Falling Due Within One Year | | <u>2024</u> | <u>2023</u> |
| | | £ | £ |
| Taxation & Social Security Creditors | | 1095 | 1409 |
| Other Creditors | | 1666 | 742 |
| Accruals | | 1560 | 1536 |
| Deferred Income | | 25873 | 26067 |
| | | <hr/> 30194 <hr/> | <hr/> 29754 <hr/> |
| 13. Unrestricted Income Funds | | <u>Incoming</u> | <u>Balance at</u> |
| | <u>Balance at</u> | <u>Resources</u> | <u>31-Aug-24</u> |
| | <u>1 September 2023</u> | £ | £ |
| General Funds | 174200 | (34140) | 140060 |
| | <hr/> 174200 <hr/> | <hr/> (34140) <hr/> | <hr/> 140060 <hr/> |
| 14. Analysis of net assets between funds | | <u>2024</u> | <u>2023</u> |
| | | £ | £ |
| Tangible fixed assets | | 146139 | 148378 |
| Current assets | | 49250 | 55576 |
| Current liabilities | | (30194) | (29754) |
| Non-current liabilities | | (25134) | 0 |
| | | <hr/> 140060 <hr/> | <hr/> 174200 <hr/> |
| Total net assets | | <hr/> 140060 <hr/> | <hr/> 174200 <hr/> |

Blundellsands Kindergarten Playgroup

Additional Information Statement

Year Ended 31 August 2024

The additional information contained in page 16 has been prepared from the accounting records of the company. While it does not form part of the statutory financial statements, it should be read in conjunction with them and the report thereon.

Blundellsands Kindergarten Playgroup

Income Statement

Year Ended 31 August 2024

| | <u>2024</u> | <u>2023</u> |
|---|----------------------|----------------------|
| | <u>£</u> | <u>£</u> |
| Revenue: | | |
| Fees | 58967 | 54446 |
| Grants Received | 159063 | 146514 |
| | <hr/> 218029 | <hr/> 200960 |
| Less Expense: | | |
| Trustee Salaries | 86037 | 90410 |
| Wages & NIC | 55728 | 56188 |
| Trustee Pensions | 12000 | 8000 |
| Employee Pensions | 7863 | 3718 |
| Classroom Expenses | 14377 | 11237 |
| Premises Expense | 9322 | 8452 |
| Repairs & Renewals | 10527 | 8589 |
| Subscriptions | 450 | 409 |
| Training | 0 | 385 |
| Staff Welfare | 0 | 0 |
| Travel & Subsistence | 2171 | 2372 |
| Printing, Postage & Stationery | 936 | 978 |
| Computer Expenses | 60 | 1318 |
| Telephone | 3452 | 580 |
| Insurance | 2092 | 1783 |
| Advertising & Website | 1110 | 2051 |
| Uniforms | 401 | 1029 |
| Waste Disposal | 2061 | 31 |
| Accountancy | 2064 | 2453 |
| Bank Charges & Interest | 17 | 12 |
| Finance Interest | 95 | 0 |
| Entertaining | 179 | 394 |
| Sundry | 2966 | 2702 |
| | <hr/> 213908 | <hr/> 203092 |
| Other Expenditure: | | |
| Professional Fees | 2160 | 1448 |
| Depreciation - Property Improvements | 26438 | 26438 |
| Depreciation - Fixtures, Fittings & Equipment | 3636 | 3623 |
| Depreciation - Motor Vehicles | 6029 | 0 |
| | <hr/> 38262 | <hr/> 31509 |
| Operating Profit/(Loss) | <hr/> (34140) | <hr/> (33641) |

BLUNDELLSANDS KINDERGARTEN PLAYGROUP

England & Wales - Charity number 1047898

Accounts

Blundellsands Kindergarten Playgroup

Charity Registration Number: 1047898

Annual Report and Accounts

Year Ended 31 August 2023

Blundellsands Kindergarten Playgroup

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Blundellsands Kindergarten Playgroup

Reference and Administrative Details

Registered Charity Name: Blundellsands Kindergarten Playgroup

Charity Registration Number: 1047898

Registered Office: Blundellsands Road West
Blundellsands
Liverpool
L23 6TF

Trustee: Blundellsands Kindergarten Ltd

Independent Examiner: S.B.P. (Southport) Limited
Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL

Blundellsands Kindergarten Playgroup

Trustees Annual Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 August 2023.

Objectives and activities

Objectives and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have not yet set a formal reserves policy but are mindful of the need to maintain reserves at an adequate level to safeguard the viability of the charity in the event of a downturn in income.

Principal funding sources

The charity's income is derived from two main sources - fees from parents and guardians and grants from Sefton MBC.

Structure, governance and management

Nature of governing document

The Charity's governing document is the PPAS Play Group Constitution 2011.

The Charity is also regulated by Ofsted.

The Charity is registered with the Charity Commission with the registered charity number 1047898.

Organisational structure

The corporate trustee Blundellsands Kindergarten Limited was appointed on 25 March 2021 and consists of:

An elected Chairperson, Secretary and Kindergarten Manager.

There is the formation of a parent's hub where parents can become involved in the day to day running of the kindergarten.

Financial instruments

Cash, flow risk

During the year the Trustees analysed and reviewed the main risks faced by the charity and ensured that procedures were in place to address these. The chief concern was financial stability which is being monitored and addressed.

Blundellsands Kindergarten Playgroup

Trustees Annual Report Continued

Funds held as custodian trustee on behalf of others

The title to leasehold property acquired by the Kindergarten is vested in holding trustees.
Lesley Utley acts as holding trustee for the charity.

The annual report was approved by the member of the charity on 18/06/2024 and signed on its behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Statement of Trustee' Responsibilities

The trustee is responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 member is 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The member is 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on 18/06/2024 and signed on its behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Independent Examiner's Report to the trustee of Blundellsands Kindergarten Playgroup

I report to the trustee on my examination of the accounts of Blundellsands Kindergarten Playgroup for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustee of Blundellsands Kindergarten Playgroup you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Blundellsands Kindergarten Playgroup's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of Blundellsands Kindergarten Playgroup as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Shahid Babu Patel (FCCA)

S.B.P (Southport) Limited
Tolsey House
1 Marshside Road
Churchtown
Southport
PR9 9TL

Dated: 18/06/2023

Blundellsands Kindergarten Playgroup

Statement of Financial Activities (Incorporating the Income & Expenditure Account)

Year Ended 31 August 2023

| | <u>Note</u> | <u>Unrestricted Funds £</u> | <u>Total Funds 2023 £</u> | <u>Total Funds 2022 £</u> |
|--|--------------------|--|--|--|
| <u>Incoming Resources</u> | | | | |
| Fees | | 54446 | 54446 | 0 |
| Grants Received | | 146514 | 146514 | 190289 |
| | | <hr/> | <hr/> | <hr/> |
| <u>Total Incoming Resources</u> | | 200960 | 200960 | 190289 |
| | | <hr/> | <hr/> | <hr/> |
| <u>Resources Expended</u> | | | | |
| Charitable Activities | 3 | (203092) | (203092) | (192507) |
| Other Expenditure | 4 | (31509) | (31509) | (31270) |
| | | <hr/> | <hr/> | <hr/> |
| <u>Total Resources Expended</u> | | (234601) | (234601) | (223777) |
| | | <hr/> | <hr/> | <hr/> |
| Net Income/Expenditure for the Year | | (33641) | (33641) | (33488) |
| | | <hr/> | <hr/> | <hr/> |
| <u>Reconciliation of Funds</u> | | | | |
| Total Funds Brought Forward | | 207842 | 207842 | 241330 |
| | | <hr/> | <hr/> | <hr/> |
| <u>Total Funds Carried Forward</u> | 13 | 174200 | 174200 | 207842 |
| | | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Balance Sheet

As at 31 August 2023

| | <u>Note</u> | <u>£</u> | <u>2023</u> | <u>£</u> | <u>2022</u> | <u>£</u> |
|---|--------------------|-----------------|--------------------|-----------------|--------------------|-----------------|
| <u>Fixed Assets</u> | | | | | | |
| Tangible Assets | 9 | | 148378 | | 174971 | |
| | | | <hr/> | | <hr/> | |
| | | | 148378 | | 174971 | |
| <u>Current Assets</u> | | | | | | |
| Debtors & Prepayments | 10 | 4020 | | 3323 | | |
| Cash at Bank and in Hand | 11 | 51555 | | 58475 | | |
| | | <hr/> | | <hr/> | | |
| | | 55576 | | 61798 | | |
| <u>Creditors:</u> | | | | | | |
| Creditors & Accrued Expenses | 12 | 29754 | | 28927 | | |
| | | <hr/> | | <hr/> | | |
| <u>Net Current Assets</u> | | | 25822 | | 32871 | |
| | | | <hr/> | | <hr/> | |
| <u>Total Assets Less Current Liabilities</u> | | | 174200 | | 207842 | |
| | | | <hr/> | | <hr/> | |
| <u>Net Assets</u> | | | 174200 | | 207842 | |
| | | | <hr/> <hr/> | | <hr/> <hr/> | |
| <u>Funds</u> | | | | | | |
| Unrestricted Income Funds | | | 174200 | | 207842 | |
| | | | <hr/> | | <hr/> | |
| <u>Total Funds</u> | | | 174200 | | 207842 | |
| | | | <hr/> <hr/> | | <hr/> <hr/> | |

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- . The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- . The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on 18/06/2024 and are signed on their behalf by:

Blundellsands Playgroup Limited

The notes on pages 8 to 15 form part of these financial statements.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2023

1. Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blundellsands Kindergarten Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset 's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements

Year Ended 31 August 2023

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2023

| 2. Income Resources from Charitable Activities | <u>Unrestricted</u> | <u>Total Funds</u> | <u>Total Funds</u> |
|--|---------------------|--------------------|--------------------|
| | <u>Funds</u> | <u>2023</u> | <u>2022</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> |
| Fees | 54446 | 54446 | 0 |
| Grants Received | 146514 | 146514 | 190289 |
| | <hr/> | <hr/> | <hr/> |
| | 200960 | 200960 | 190289 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 3. Costs of Charitable Activities | <u>Unrestricted</u> | <u>Total Funds</u> | <u>Total Funds</u> |
|-----------------------------------|---------------------|--------------------|--------------------|
| | <u>Funds</u> | <u>2023</u> | <u>2022</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> |
| Trustee Salaries | 90410 | 90410 | 0 |
| Wages & NIC | 56188 | 56188 | 126708 |
| Trustee Pensions | 8000 | 8000 | 0 |
| Employee Pensions | 3718 | 3718 | 7105 |
| Classroom Expenses | 11237 | 11237 | 23359 |
| Premises Expense | 8452 | 8452 | 15827 |
| Repairs & Renewals | 8589 | 8589 | 10163 |
| Subscriptions | 409 | 409 | 92 |
| Training | 385 | 385 | 390 |
| Staff Welfare | 0 | 0 | 1184 |
| Travel & Subsistence | 2372 | 2372 | 2226 |
| Printing, Postage & Stationery | 978 | 978 | 605 |
| Computer Expenses | 1318 | 1318 | 0 |
| Telephone | 580 | 580 | 0 |
| Insurance | 1783 | 1783 | 0 |
| Advertising & Website | 2051 | 2051 | 1402 |
| Uniforms | 1029 | 1029 | 0 |
| Waste Disposal | 31 | 31 | 0 |
| Accountancy | 2453 | 2453 | 1818 |
| Bank Charges & Interest | 12 | 12 | 0 |
| Entertaining | 394 | 394 | 0 |
| Sundry | 2702 | 2702 | 1628 |
| | <hr/> | <hr/> | <hr/> |
| | 203092 | 203092 | 192507 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2023

| 4. Other Expenditure | <u>Unrestricted Funds</u> £ | <u>Total Funds 2023</u> £ | <u>Total Funds 2022</u> £ |
|-----------------------------|--|--|--|
| Legal and Professional Fees | 1448 | 1448 | 1153 |
| Depreciation | 30061 | 30061 | 30117 |
| | <hr/> | <hr/> | <hr/> |
| | 31509 | 31509 | 31270 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 5. Governance Costs | <u>Unrestricted Funds</u> £ | <u>Total Funds 2023</u> £ | <u>Total Funds 2022</u> £ |
|----------------------------|--|--|--|
| Independent Examiner Fees | 1536 | 1536 | 1818 |
| | <hr/> | <hr/> | <hr/> |
| | 1536 | 1536 | 1818 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| 6. Net Outgoing Resources for the Year | <u>2023</u> £ | <u>2022</u> £ |
|---|--------------------------|--------------------------|
| This is stated after Charges | | |
| Depreciation | 30061 | 30117 |
| | <hr/> <hr/> | <hr/> <hr/> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2023

7. Trustees Remuneration and Expenses

During the year the charity made the following transactions with trustee:

A Menis

A Menis received remuneration of £48907 during the year.

GJ Menis

GJ Menis Received remuneration of £40629 during the year

Trustee Pensions

Pension Contributions totalling £8000 were paid during the year.

8. Staff Costs and Emoluments

| | <u>2023</u> £ | <u>2022</u> £ |
|------------------------------------|------------------|------------------|
| Total staff costs were as follows: | | |
| Wages & Salaries | 139954 | 123613 |
| Social Security Costs | 6644 | 7394 |
| Other Staff Costs | 11718 | 4139 |
| | <u>158316</u> | <u>135146</u> |

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | <u>2023</u> £ | <u>2022</u> £ |
|---------------------|------------------|------------------|
| Number of Employees | 7 | 7 |

9. Tangible Fixed Assets

| | <u>Land & Buildings</u> £ | <u>Fixtures & Fittings</u> £ | <u>Total</u> £ |
|------------------------|--------------------------------------|---|-------------------|
| <u>Cost</u> | | | |
| As at 1 September 2022 | 263983 | 44599 | 308582 |
| Additions | 392 | 3076 | 3468 |
| As at 31 August 2023 | <u>264375</u> | <u>47675</u> | <u>312050</u> |
| <u>Depreciation</u> | | | |
| As at 1 September 2022 | 110086 | 23525 | 133611 |
| Charge for the Year | 26438 | 3623 | 30061 |
| As at 31 August 2023 | <u>136524</u> | <u>27148</u> | <u>163672</u> |
| <u>Net Book Value</u> | | | |
| As at 31 August 2023 | <u>127851</u> | <u>20527</u> | <u>148378</u> |
| As at 30 April 2022 | <u>153897</u> | <u>21074</u> | <u>174971</u> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements Continued

Year Ended 31 August 2023

| 10. Debtors | <u>2023</u> £ | <u>2022</u> £ |
|--------------------|--------------------------------|--------------------------------|
| Other Debtors | 1184 | 1183 |
| Prepayments | 2836 | 2140 |
| | <hr/> 4020 <hr/> | <hr/> 3323 <hr/> |

| 11. Cash and cash equivalents | <u>2023</u> £ | <u>2022</u> £ |
|--------------------------------------|--------------------------------|--------------------------------|
| Cash on hand | 5 | 0 |
| Cash at bank | 51550 | 58475 |
| | <hr/> 51555 <hr/> | <hr/> 58475 <hr/> |

| 12. Creditors: Amounts Falling Due Within One Year | <u>2023</u> £ | <u>2022</u> £ |
|---|--------------------------------|--------------------------------|
| Taxation & Social Security Creditors | 1409 | 1535 |
| Other Creditors | 742 | 1838 |
| Accruals | 1536 | 1818 |
| Deferred Income | 26067 | 23736 |
| | <hr/> 29754 <hr/> | <hr/> 28927 <hr/> |

| 13. Unrestricted Income Funds | <u>Balance at</u> <u>1 September 2022</u> £ | <u>Incoming</u> <u>Resources</u> £ | <u>Balance at</u> <u>31-Aug-23</u> £ |
|--------------------------------------|--|---|---|
| General Funds | <hr/> 207841 <hr/> | <hr/> (33641) <hr/> | <hr/> 174200 <hr/> |

| 14. Analysis of net assets between funds | <u>2023</u> £ | <u>2022</u> £ |
|---|--------------------------------|--------------------------------|
| Tangible fixed assets | 148378 | 174971 |
| Current assets | 55576 | 61798 |
| Current liabilities | (29754) | (28928) |
| Total net assets | <hr/> 174200 <hr/> | <hr/> 207841 <hr/> |

Blundellsands Kindergarten Playgroup

Additional Information Statement

Year Ended 31 August 2023

The additional information contained in page 16 has been prepared from the accounting records of the company. While it does not form part of the statutory financial statements, it should be read in conjunction with them and the report thereon.

Blundellsands Kindergarten Playgroup

Income Statement

Year Ended 31 August 2023

| | <u>2023</u> | <u>2022</u> |
|---|--------------------|--------------------|
| | £ | £ |
| <u>Revenue:</u> | | |
| Fees | 54446 | 190289 |
| Grants Received | 146514 | 0 |
| | <hr/> | <hr/> |
| | 200960 | 190289 |
| | <hr/> | <hr/> |
| <u>Less Expense:</u> | | |
| Trustee Salaries | 90410 | 0 |
| Wages & NIC | 56188 | 126708 |
| Trustee Pensions | 8000 | 0 |
| Employee Pensions | 3718 | 7105 |
| Classroom Expenses | 11237 | 23359 |
| Premises Expense | 8452 | 15827 |
| Repairs & Renewals | 8589 | 10163 |
| Subscriptions | 409 | 92 |
| Training | 385 | 390 |
| Staff Welfare | 0 | 1184 |
| Travel & Subsistence | 2372 | 2226 |
| Printing, Postage & Stationery | 978 | 605 |
| Computer Expenses | 1318 | 0 |
| Telephone | 580 | 0 |
| Insurance | 1783 | 0 |
| Advertising & Website | 2051 | 1402 |
| Uniforms | 1029 | 0 |
| Waste Disposal | 31 | 0 |
| Accountancy | 2453 | 1818 |
| Bank Charges & Interest | 12 | 0 |
| Entertaining | 394 | 0 |
| Sundry | 2702 | 1628 |
| | <hr/> | <hr/> |
| | 203092 | 192507 |
| | <hr/> | <hr/> |
| <u>Other Expenditure:</u> | | |
| Professional Fees | 1448 | 1153 |
| Depreciation - Property Improvements | 26438 | 26398 |
| Depreciation - Fixtures, Fittings & Equipment | 3623 | 3719 |
| | <hr/> | <hr/> |
| | 31509 | 31270 |
| | <hr/> | <hr/> |
| | <hr/> | <hr/> |
| <u>Operating (Loss)</u> | (33641) | (33488) |
| | <hr/> <hr/> | <hr/> <hr/> |

BLUNDELLSANDS KINDERGARTEN PLAYGROUP

England & Wales - Charity number 1047898

Accounts

Charity registration number: 1047898

Blundellsands Kindergarten Playgroup

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Blundellsands Kindergarten Playgroup

Contents (continued)

| | |
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| Statement of Financial Activities | 6 |
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Blundellsands Kindergarten Playgroup

Reference and Administrative Details

| | |
|------------------------------------|--|
| Trustee | Blundellsands Kindergarten Ltd |
| Charity Registration Number | 1047898 |
| Principal Office | Blundellsands Road West Blundellsands Liverpool L23 6TF |
| Independent Examiner | Stubbs Parkin Limited Chartered Accountants 55 Houghton Street Southport PR9 0PG |

Blundellsands Kindergarten Playgroup

Trustee' Report

The members presents the annual report together with the financial statements of the charity for the year ended 31 August 2022.

Objectives and activities

Objects and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have not yet set a formal reserves policy but are mindful of the need to maintain reserves at an adequate level to safeguard the viability of the charity in the event of a downturn in income.

Principal funding sources

The charity's income is derived from two main sources - fees from parents and guardians and grants from Sefton MBC.

Structure, governance and management

Nature of governing document

The Charity's governing document is the PPAS Play Group Constitution 2011.

The Charity is also regulated by Ofsted.

The Charity is registered with the Charity Commission with the registered charity number 1047898.

Organisational structure

The corporate trustee Blundellsands Kindergarten Limited was appointed on 25 March 2021 and consists of:

An elected Chairperson, Secretary and Kindergarten Manager.

There is the formation of a parent's hub where parents can become involved in the day to day running of the kindergarten.

Financial instruments

Cash flow risk

During the year the Trustees analysed and reviewed the main risks faced by the charity and ensured that procedures were in place to address these. The chief concern was financial stability which is being monitored and addressed.

Blundellsands Kindergarten Playgroup

Trustee' Report (continued)

Funds held as custodian trustee on behalf of others

The title to leasehold property acquired by the Kindergarten is vested in holding trustees. Blundellsands Kindergarten Limited acts as holding trustee for the charity.

The annual report was approved by the member of the charity on and signed on its behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Statement of Trustee' Responsibilities

The trustee is responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 member is 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The member is 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The member is 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.

The trustee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the member of the charity on and signed on its behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Independent Examiner's Report to the trustee of Blundellsands Kindergarten Playgroup

I report to the trustee on my examination of the accounts of Blundellsands Kindergarten Playgroup for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustee of Blundellsands Kindergarten Playgroup you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Blundellsands Kindergarten Playgroup's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Blundellsands Kindergarten Playgroup as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Katharine Thompson FCA
Chartered Accountants
Stubbs Parkin Limited

55 Houghton Street
Southport
PR9 0PG

10 May 2023

Blundellsands Kindergarten Playgroup

Statement of Financial Activities for the Year Ended 31 August 2022

| | Note | Unrestricted funds £ | Total 2022 £ |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Other income | | 190,289 | 190,289 |
| Total income | | <u>190,289</u> | <u>190,289</u> |
| Expenditure on: | | | |
| Charitable activities | | (192,507) | (192,507) |
| Other expenditure | 4 | <u>(31,270)</u> | <u>(31,270)</u> |
| Total expenditure | | <u>(223,777)</u> | <u>(223,777)</u> |
| Net expenditure | | <u>(33,488)</u> | <u>(33,488)</u> |
| Net movement in funds | | (33,488) | (33,488) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>241,330</u> | <u>241,330</u> |
| Total funds carried forward | 15 | <u>207,842</u> | <u>207,842</u> |
| | Note | Unrestricted funds £ | Total 2021 £ |
| Income and Endowments from: | | | |
| Donations and legacies | | 13,957 | 13,957 |
| Other income | | <u>185,128</u> | <u>185,128</u> |
| Total income | | <u>199,085</u> | <u>199,085</u> |
| Expenditure on: | | | |
| Charitable activities | | (196,585) | (196,585) |
| Other expenditure | 4 | <u>(11,896)</u> | <u>(11,896)</u> |
| Total expenditure | | <u>(208,481)</u> | <u>(208,481)</u> |
| Net expenditure | | <u>(9,396)</u> | <u>(9,396)</u> |
| Net movement in funds | | (9,396) | (9,396) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>250,726</u> | <u>250,726</u> |
| Total funds carried forward | 15 | <u>241,330</u> | <u>241,330</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 8 to 14 form an integral part of these financial statements.

Blundellsands Kindergarten Playgroup

(Registration number: 1047898)
Balance Sheet as at 31 August 2022

| | Note | 2022 £ | 2021 £ |
|---|------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 174,971 | 190,849 |
| Current assets | | | |
| Debtors | 12 | 3,323 | 1,693 |
| Cash at bank and in hand | 13 | <u>58,475</u> | <u>79,655</u> |
| | | 61,798 | 81,348 |
| Creditors: Amounts falling due within one year | 14 | <u>(28,927)</u> | <u>(30,867)</u> |
| Net current assets | | <u>32,871</u> | <u>50,481</u> |
| Net assets | | <u>207,842</u> | <u>241,330</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>207,842</u> | <u>241,330</u> |
| Total funds | 15 | <u>207,842</u> | <u>241,330</u> |

The financial statements on pages 6 to 14 were approved by the , and authorised for issue on and signed on behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blundellsands Kindergarten Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---|------------------------------|
| Total for 2022 | - | - |
| Total for 2021 | 13,957 | 13,957 |

3 Other income

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---|------------------------------|
| Fees and supplies | 190,289 | 190,289 |
| Total for 2022 | 190,289 | 190,289 |
| Total for 2021 | 185,128 | 185,128 |

4 Other expenditure

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

| | Note | Unrestricted funds General £ | Total funds £ |
|--|------|---------------------------------------|---------------------|
| Legal and professional fees | | 1,153 | 1,153 |
| Depreciation, amortisation and other similar costs | | 30,117 | 30,117 |
| Total for 2022 | | 31,270 | 31,270 |
| Total for 2021 | | 11,896 | 11,896 |

5 Analysis of governance and support costs

Governance costs

| | | Unrestricted funds General £ | Total funds £ |
|------------------------------|--|---------------------------------------|---------------------|
| Independent examiner fees | | | |
| Other fees paid to examiners | | 1,818 | 1,818 |
| Total for 2022 | | 1,818 | 1,818 |
| Total for 2021 | | 1,716 | 1,716 |

6 Government grants

The government grants received are all related to Covid-19.
The amount of grants recognised in the financial statements was £- (2021 - £13,957).

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

| | 2022 £ | 2021 £ |
|------------------------------|---------------|--------------|
| Depreciation of fixed assets | <u>30,117</u> | <u>9,409</u> |

8 Staff costs

The aggregate payroll costs were as follows:

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Staff costs during the year were: | | |
| Wages and salaries | 126,708 | 123,613 |
| Pension costs | 7,105 | 7,394 |
| Other staff costs | <u>1,574</u> | <u>4,139</u> |
| | <u>135,387</u> | <u>135,146</u> |

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|--------------|--------------|
| Other fees to examiners | | |
| The examining of accounts of any associate of the charity | <u>1,818</u> | <u>1,716</u> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|-----------------------|----------------------------|---------------------------------|------------|
| Cost | | | |
| At 1 September 2021 | 254,446 | 39,897 | 294,343 |
| Additions | 9,537 | 4,702 | 14,239 |
| At 31 August 2022 | 263,983 | 44,599 | 308,582 |
| Depreciation | | | |
| At 1 September 2021 | 83,688 | 19,806 | 103,494 |
| Charge for the year | 26,398 | 3,719 | 30,117 |
| At 31 August 2022 | 110,086 | 23,525 | 133,611 |
| Net book value | | | |
| At 31 August 2022 | 153,897 | 21,074 | 174,971 |
| At 31 August 2021 | 170,758 | 20,091 | 190,849 |

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £153,897 (2021 - £170,759) in respect of leaseholds.

12 Debtors

| | 2022 £ | 2021 £ |
|---------------|-----------|-----------|
| Prepayments | 2,140 | 1,693 |
| Other debtors | 1,183 | - |
| | 3,323 | 1,693 |

13 Cash and cash equivalents

| | 2022 £ | 2021 £ |
|--------------|-----------|-----------|
| Cash on hand | - | 79 |
| Cash at bank | 58,475 | 79,576 |
| | 58,475 | 79,655 |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

14 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 1,535 | 1,995 |
| Other creditors | 1,838 | 1,679 |
| Accruals | 1,818 | 3,504 |
| Deferred income | 23,736 | 23,689 |
| | 28,927 | 30,867 |

15 Funds

| | Balance at 1 September 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 August 2022 £ |
|---------------------------|--|----------------------------|----------------------------|-----------------------------------|
| Unrestricted funds | | | | |
| General | 241,330 | 190,289 | (223,777) | 207,842 |

16 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds at 31 August 2022 £ |
|-----------------------|---------------------------------------|--|
| Tangible fixed assets | 174,971 | 174,971 |
| Current assets | 61,798 | 61,798 |
| Current liabilities | (28,927) | (28,927) |
| Total net assets | 207,842 | 207,842 |
| | Unrestricted funds General £ | Total funds at 31 August 2021 £ |
| Tangible fixed assets | 190,849 | 190,849 |
| Current assets | 81,348 | 81,348 |
| Current liabilities | (30,867) | (30,867) |
| Total net assets | 241,330 | 241,330 |

Blundellsands Kindergarten Playgroup

Statement of Financial Activities by fund for the Year Ended 31 August 2022

| | Total Unrestricted Funds 2022 £ | Total Unrestricted Funds 2021 £ |
|------------------------------------|---|---|
| Income and Endowments from: | | |
| Donations and legacies | - | 13,957 |
| Other income | 190,289 | 185,128 |
| Total income | <u>190,289</u> | <u>199,085</u> |
| Expenditure on: | | |
| Charitable activities | (192,507) | (196,585) |
| Other expenditure | (31,270) | (11,896) |
| Total expenditure | <u>(223,777)</u> | <u>(208,481)</u> |
| Net expenditure | <u>(33,488)</u> | <u>(9,396)</u> |
| Net movement in funds | (33,488) | (9,396) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>241,330</u> | <u>250,726</u> |
| Total funds carried forward | <u><u>207,842</u></u> | <u><u>241,330</u></u> |

Blundellsands Kindergarten Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

| | Total 2022 £ | Total 2021 £ |
|---|-----------------------------|-----------------------------|
| Income and Endowments from: | | |
| Donations and legacies (analysed below) | - | 13,957 |
| Other income (analysed below) | <u>190,289</u> | <u>185,128</u> |
| Total income | <u>190,289</u> | <u>199,085</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | (192,507) | (196,585) |
| Other expenditure (analysed below) | <u>(31,270)</u> | <u>(11,896)</u> |
| Total expenditure | <u>(223,777)</u> | <u>(208,481)</u> |
| Net expenditure | <u>(33,488)</u> | <u>(9,396)</u> |
| Net movement in funds | (33,488) | (9,396) |
| Reconciliation of funds | | |
| Total funds brought forward | <u>241,330</u> | <u>250,726</u> |
| Total funds carried forward | <u><u>207,842</u></u> | <u><u>241,330</u></u> |

This page does not form part of the statutory financial statements.

Blundellsands Kindergarten Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 August 2022 (continued)

| | Total 2022 £ | Total 2021 £ |
|---------------------------------------|-----------------------------|-----------------------------|
| <i>Donations and legacies</i> | | |
| Grants receivable | - | 13,957 |
| | - | 13,957 |
| | - | 13,957 |
| <i>Other income</i> | | |
| Fees and supplies | 190,289 | 185,128 |
| | 190,289 | 185,128 |
| | 190,289 | 185,128 |
| <i>Charitable activities</i> | | |
| Classroom expenses | (23,359) | (33,008) |
| Wages and salaries | (126,708) | (123,613) |
| Staff pensions | (7,105) | (7,394) |
| Staff training | (390) | - |
| Staff welfare | (1,184) | (4,139) |
| Premises expenses | (15,827) | (13,481) |
| Promotional expenses | (1,402) | (1,654) |
| Repairs and maintenance | (10,163) | (8,446) |
| Printing, postage and stationery | (605) | (462) |
| Trade subscriptions | (92) | (92) |
| Sundry expenses | (1,628) | (1,022) |
| Travel and subsistence | (2,226) | (1,558) |
| Accountancy fees | (1,818) | (1,716) |
| | (192,507) | (196,585) |
| | (192,507) | (196,585) |
| <i>Other expenditure</i> | | |
| Legal and professional fees | (1,153) | (2,487) |
| Depreciation of freehold property | (26,398) | (5,089) |
| Depreciation of fixtures and fittings | (3,719) | (4,320) |
| | (31,270) | (11,896) |
| | (31,270) | (11,896) |

This page does not form part of the statutory financial statements.

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Signature 1

Signed by Ana Menis using authentication code MV4kZU8hUWpociwp at IP address 176.35.102.104, on 2023/05/16 08:49:09 Z.

Ana Menis's e-mail address is: blundellsandskind@gmail.com.

BLUNDELLSANDS KINDERGARTEN PLAYGROUP

England & Wales - Charity number 1047898

Accounts

Charity registration number: 1047898

Blundellsands Kindergarten Playgroup

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Blundellsands Kindergarten Playgroup

Contents

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| Statement of Financial Activities | 6 |
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Blundellsands Kindergarten Playgroup

Reference and Administrative Details

| | |
|------------------------------------|--|
| Trustee | Blundellsands Kindergarten Ltd |
| Charity Registration Number | 1047898 |
| Principal Office | Blundellsands Road West Blundellsands Liverpool L23 6TF |
| Independent Examiner | Stubbs Parkin Limited Chartered Accountants 55 Houghton Street Southport PR9 0PG |

Blundellsands Kindergarten Playgroup

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 August 2021.

Objectives and activities

Objects and aims

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Trustees have not yet set a formal reserves policy but are mindful of the need to maintain reserves at an adequate level to safeguard the viability of the charity in the event of a downturn in income.

Principal funding sources

The charity's income is derived from two main sources - fees from parents and guardians and grants from Sefton MBC.

Structure, governance and management

Nature of governing document

The Charity's governing document is the PPAS Play Group Constitution 2011.

The Charity is also regulated by Ofsted.

The Charity is registered with the Charity Commission with the registered charity number 1047898.

Organisational structure

The corporate trustee Blundellsands Kindergarten Limited was appointed on 25 March 2021 and consists of:

An elected Chairperson, Secretary and Kindergarten Manager.

There is the formation of a parent's hub where parents can become involved in the day to day running of the kindergarten.

Financial instruments

Cash flow risk

During the year the Trustees analysed and reviewed the main risks faced by the charity and ensured that procedures were in place to address these. The chief concern was financial stability which is being monitored and addressed.

Blundellsands Kindergarten Playgroup

Trustee's Report

Funds held as custodian trustee on behalf of others

The title to leasehold property acquired by the Kindergarten is vested in holding trustees. Lesley Utley acts as holding trustee for the charity.

The annual report was approved by the member of the charity on and signed on its behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Statement of Trustee' Responsibilities

The trustee is responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee 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 member is 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The member is 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The member is 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.

Approved by the member of the charity on and signed on its behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Independent Examiner's Report to the trustee of Blundellsands Kindergarten Playgroup

I report to the trustee on my examination of the accounts of Blundellsands Kindergarten Playgroup for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustee of Blundellsands Kindergarten Playgroup you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

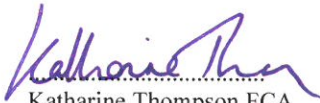
I report in respect of my examination of the Blundellsands Kindergarten Playgroup's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Blundellsands Kindergarten Playgroup as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Katharine Thompson FCA
Chartered Accountants
Stubbs Parkin Limited

55 Houghton Street
Southport
PR9 0PG

27 July 2022

Blundellsands Kindergarten Playgroup

Statement of Financial Activities for the Year Ended 31 August 2021

| | Note | Unrestricted funds £ | Total 2021 £ |
|------------------------------------|------|----------------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | | 13,957 | 13,957 |
| Other income | | <u>185,128</u> | <u>185,128</u> |
| Total income | | <u>199,085</u> | <u>199,085</u> |
| Expenditure on: | | | |
| Charitable activities | | (196,585) | (196,585) |
| Other expenditure | 4 | <u>(11,896)</u> | <u>(11,896)</u> |
| Total expenditure | | <u>(208,481)</u> | <u>(208,481)</u> |
| Net expenditure | | <u>(9,396)</u> | <u>(9,396)</u> |
| Net movement in funds | | (9,396) | (9,396) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>250,726</u> | <u>250,726</u> |
| Total funds carried forward | 16 | <u>241,330</u> | <u>241,330</u> |
| | | Unrestricted funds £ | Total 2020 £ |
| Income and Endowments from: | | | |
| Donations and legacies | | 18,581 | 18,581 |
| Other income | | <u>179,676</u> | <u>179,676</u> |
| Total income | | <u>198,257</u> | <u>198,257</u> |
| Expenditure on: | | | |
| Charitable activities | | (162,665) | (162,665) |
| Other expenditure | 4 | <u>(10,863)</u> | <u>(10,863)</u> |
| Total expenditure | | <u>(173,528)</u> | <u>(173,528)</u> |
| Net income | | <u>24,729</u> | <u>24,729</u> |
| Net movement in funds | | 24,729 | 24,729 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>225,996</u> | <u>225,996</u> |
| Total funds carried forward | 16 | <u>250,725</u> | <u>250,725</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

The notes on pages 8 to 15 form an integral part of these financial statements.

Blundellsands Kindergarten Playgroup

**(Registration number: 1047898)
Balance Sheet as at 31 August 2021**

| | Note | 2021 £ | 2020 £ |
|---|------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | 12 | 190,849 | 181,305 |
| Current assets | | | |
| Debtors | 13 | 1,693 | 1,683 |
| Cash at bank and in hand | 14 | <u>79,655</u> | <u>97,281</u> |
| | | 81,348 | 98,964 |
| Creditors: Amounts falling due within one year | 15 | <u>(30,867)</u> | <u>(29,544)</u> |
| Net current assets | | <u>50,481</u> | <u>69,420</u> |
| Net assets | | <u>241,330</u> | <u>250,725</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>241,330</u> | <u>250,725</u> |
| Total funds | 16 | <u>241,330</u> | <u>250,725</u> |

The financial statements on pages 6 to 15 were approved by the , and authorised for issue on and signed on behalf by:

.....
Blundellsands Kindergarten Ltd
Trustee

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blundellsands Kindergarten Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

| | Unrestricted funds General £ | Total funds £ |
|--|---|------------------------------|
| Grants, including capital grants; Government grants | 13,957 | 13,957 |
| Total for 2021 | <u>13,957</u> | <u>13,957</u> |
| Total for 2020 | <u>18,581</u> | <u>18,581</u> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

3 Other income

| | Unrestricted funds General £ | Total funds £ |
|-----------------------|---|------------------------------|
| Fees and supplies | 185,128 | 185,128 |
| Total for 2021 | 185,128 | 185,128 |
| Total for 2020 | 179,676 | 179,676 |

4 Other expenditure

| | | Unrestricted funds General £ | Total funds £ |
|--|------|---|------------------------------|
| Legal and professional fees | Note | 2,487 | 2,487 |
| Depreciation, amortisation and other similar costs | | 9,409 | 9,409 |
| Total for 2021 | | 11,896 | 11,896 |
| Total for 2020 | | 10,863 | 10,863 |

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total funds £ |
|------------------------------|---|------------------------------|
| Independent examiner fees | | |
| Other fees paid to examiners | 1,716 | 1,716 |
| Total for 2021 | 1,716 | 1,716 |
| Total for 2020 | 1,638 | 1,638 |

6 Government grants

The government grants received are all related to Covid-19.

The amount of grants recognised in the financial statements was £13,957 (2020 - £18,581).

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

| | 2021 £ | 2020 £ |
|------------------------------|--------------|--------------|
| Depreciation of fixed assets | <u>9,409</u> | <u>7,681</u> |

8 Trustee remuneration and expenses

During the year the charity made the following transactions with trustee:

A Menis

A Menis received remuneration of £18,745 (2020: £38,690) during the year.

GJ Menis

GJ Menis received remuneration of £14,481 (2020: £24,369) during the year.

9 Staff costs

The aggregate payroll costs were as follows:

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Staff costs during the year were: | | |
| Wages and salaries | 123,613 | 114,895 |
| Pension costs | 7,394 | 7,308 |
| Other staff costs | <u>4,139</u> | <u>605</u> |
| | <u>135,146</u> | <u>122,808</u> |

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|--------------|--------------|
| Other fees to examiners | | |
| The examining of accounts of any associate of the charity | <u>1,716</u> | <u>1,638</u> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|-----------------------|----------------------------|---------------------------------|------------|
| Cost | | | |
| At 1 September 2020 | 246,925 | 28,464 | 275,389 |
| Additions | 7,521 | 11,433 | 18,954 |
| At 31 August 2021 | 254,446 | 39,897 | 294,343 |
| Depreciation | | | |
| At 1 September 2020 | 78,598 | 15,486 | 94,084 |
| Charge for the year | 5,090 | 4,320 | 9,410 |
| At 31 August 2021 | 83,688 | 19,806 | 103,494 |
| Net book value | | | |
| At 31 August 2021 | 170,758 | 20,091 | 190,849 |
| At 31 August 2020 | 168,327 | 12,978 | 181,305 |

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £170,759 (2020 - £168,327) in respect of leaseholds.

13 Debtors

| | 2021 £ | 2020 £ |
|-------------|-----------|-----------|
| Prepayments | 1,693 | 1,683 |

14 Cash and cash equivalents

| | 2021 £ | 2020 £ |
|--------------|-----------|-----------|
| Cash on hand | 79 | 65 |
| Cash at bank | 79,576 | 97,216 |
| | 79,655 | 97,281 |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

15 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 1,995 | 1,137 |
| Other creditors | 1,679 | 1,649 |
| Accruals | 3,504 | 1,681 |
| Deferred income | 23,689 | 25,077 |
| | <u>30,867</u> | <u>29,544</u> |

16 Funds

| | Balance at 1 September 2020 £ | Incoming resources £ | Resources expended £ | Balance at 31 August 2021 £ |
|---------------------------|--|----------------------------|----------------------------|-----------------------------------|
| Unrestricted funds | | | | |
| General | <u>250,726</u> | <u>199,085</u> | <u>(208,481)</u> | <u>241,330</u> |

17 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds at 31 August 2021 £ |
|-----------------------|---------------------------------------|--|
| Tangible fixed assets | 190,849 | 190,849 |
| Current assets | 81,348 | 81,348 |
| Current liabilities | (30,867) | (30,867) |
| Total net assets | <u>241,330</u> | <u>241,330</u> |
| | Unrestricted funds General £ | Total funds at 31 August 2020 £ |
| Tangible fixed assets | 181,305 | 181,305 |
| Current assets | 98,964 | 98,964 |
| Current liabilities | (29,544) | (29,544) |
| Total net assets | <u>250,725</u> | <u>250,725</u> |

Blundellsands Kindergarten Playgroup

Notes to the Financial Statements for the Year Ended 31 August 2021

18 Analysis of net funds

| | At 1 September 2020 £ | Financing cash flows £ | At 31 August 2021 £ |
|--------------------------|--|---------------------------------------|------------------------------------|
| Cash at bank and in hand | <u>97,281</u> | <u>(17,626)</u> | <u>79,655</u> |
| Net debt | <u>97,281</u> | <u>(17,626)</u> | <u>79,655</u> |
| | At 1 September 2019 £ | Financing cash flows £ | At 31 August 2020 £ |
| Cash at bank and in hand | <u>69,454</u> | <u>27,827</u> | <u>97,281</u> |
| Net debt | <u>69,454</u> | <u>27,827</u> | <u>97,281</u> |

Blundellsands Kindergarten Playgroup

Statement of Financial Activities by fund for the Year Ended 31 August 2021

| | Total Unrestricted Funds 2021 £ | Total Unrestricted Funds 2020 £ |
|------------------------------------|--|--|
| Income and Endowments from: | | |
| Donations and legacies | 13,957 | 18,581 |
| Other income | <u>185,128</u> | <u>179,676</u> |
| Total income | <u>199,085</u> | <u>198,257</u> |
| Expenditure on: | | |
| Charitable activities | (196,585) | (162,665) |
| Other expenditure | <u>(11,896)</u> | <u>(10,863)</u> |
| Total expenditure | <u>(208,481)</u> | <u>(173,528)</u> |
| Net (expenditure)/income | <u>(9,396)</u> | <u>24,729</u> |
| Net movement in funds | (9,396) | 24,729 |
| Reconciliation of funds | | |
| Total funds brought forward | <u>250,726</u> | <u>225,996</u> |
| Total funds carried forward | <u><u>241,330</u></u> | <u><u>250,725</u></u> |

Blundellsands Kindergarten Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

| | Total 2021 £ | Total 2020 £ |
|---|-----------------------|-----------------------|
| Income and Endowments from: | | |
| Donations and legacies (analysed below) | 13,957 | 18,581 |
| Other income (analysed below) | <u>185,128</u> | <u>179,676</u> |
| Total income | <u>199,085</u> | <u>198,257</u> |
| Expenditure on: | | |
| Charitable activities (analysed below) | (196,585) | (162,665) |
| Other expenditure (analysed below) | <u>(11,896)</u> | <u>(10,863)</u> |
| Total expenditure | <u>(208,481)</u> | <u>(173,528)</u> |
| Net (expenditure)/income | <u>(9,396)</u> | <u>24,729</u> |
| Net movement in funds | (9,396) | 24,729 |
| Reconciliation of funds | | |
| Total funds brought forward | <u>250,726</u> | <u>225,996</u> |
| Total funds carried forward | <u><u>241,330</u></u> | <u><u>250,725</u></u> |

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Blundellsands Kindergarten Playgroup

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

| | Total 2021 £ | Total 2020 £ |
|---------------------------------------|--------------------|--------------------|
| <i>Donations and legacies</i> | | |
| Grants receivable | 13,957 | 18,581 |
| | 13,957 | 18,581 |
| <i>Other income</i> | | |
| Fees and supplies | 185,128 | 179,676 |
| | 185,128 | 179,676 |
| <i>Charitable activities</i> | | |
| Classroom expenses | (33,008) | (17,528) |
| Wages and salaries | (123,613) | (114,895) |
| Staff pensions | (7,394) | (7,308) |
| Staff training | - | (605) |
| Staff welfare | (4,139) | - |
| Premises expenses | (13,481) | (13,105) |
| Promotional expenses | (1,654) | (670) |
| Repairs and maintenance | (8,446) | (3,429) |
| Printing, postage and stationery | (462) | (1,111) |
| Trade subscriptions | (92) | (92) |
| Sundry expenses | (1,022) | (140) |
| Travel and subsistence | (1,558) | (2,144) |
| Accountancy fees | (1,716) | (1,638) |
| | (196,585) | (162,665) |
| <i>Other expenditure</i> | | |
| Legal and professional fees | (2,487) | (3,182) |
| Depreciation of freehold property | (5,089) | (4,939) |
| Depreciation of fixtures and fittings | (4,320) | (2,742) |
| | (11,896) | (10,863) |

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