SWINESHEAD COMMUNITY PLAYGROUP

England & Wales · Charity number 1049011

Details

Other names	SWINESHEAD PRE-SCHOOL CENTRE
Status	Registered
Legal form	Other
Registered	1995-09-05
Register	View on the Charity Commission register

Contact

Address	North End Swineshead Swineshead Boston lincs PE20 3LZ
Phone	01205820395
Email	swinesheadpreschool@googlemail.com

Activities

Objects: 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

Activities: teaching children life skills using the eyfs,and empowering them to enjoy life.tO PROMOTE DEVELOPMENT OF THE CHILD HOLLISTICALLY

Classification

- **How:** Makes Grants To Individuals, Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

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Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£325,209	£268,793	-	-
2024-07-31	£330,128	£241,554	-	-
2023-07-31	£202,435	£209,076	-	-
2022-07-31	£165,517	£176,801	-	-
2021-07-31	£187,807	£208,124	-	-
2020-07-31	£258,868	£222,638	-	-

Trustees

Name	Role	Appointed
kelly scrupps	Chair	2014-05-07
Carolynn Ann Fletcher		2013-05-21

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SWINESHEAD COMMUNITY PLAYGROUP

England & Wales - Charity number 1049011

Accounts

REGISTERED CHARITY NUMBER: 1049011

DUNCAN & TOPLIS

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2025

Duncan & Toplis and Kreston Duncan & Toplis are trading names of Duncan & Toplis Limited, registered in England and Wales, company number 09127501. Registered Office: Duncan & Toplis, 3 Castlegate, Grantham, Lincolnshire, NG31 6SF.

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of the directors of Duncan & Toplis Limited is available on our website and at all offices.

KRESTON GLOBAL

duncantoplis.co.uk

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives and aims of the charity are:

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.

The objectives and activities of the charity are achieved by:

i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit

When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We had a great Nativity play in the village hall with the whole setting taking part.

We sent 25 children to 4 local primary schools.

We had lots of visits to the library, duck pond and Ivy's. We had a visit from lots of pets: dogs, cats, rabbits, guinea pigs and goldfish. A good busy year.

The leavers had an Alpaca picnic at The Ivy's, feeding and grooming them and a great picnic with staff.

Graduation was held in the village hall with over 100 guests.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises.

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

We have now amassed a contingency fund in case of any further disasters.

FINANCIAL REVIEW

The financial position is as shown in the attached financial statements.

Reserves policy

At 31 July 2025 reserves amounted to £447,123 of which £206,763 was represented by fixed assets used by the charity, leaving free reserves of £240,360. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS

It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure

The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management

The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management

The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Eunice Hunt
Mrs Helen Porter (Vice Chairperson)
Mrs Tracey Maplethorpe

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
Niall Kinglsey FCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 10/7/26 and signed on its behalf by:

KM Scrupps
.....
Miss Kelly Scrupps - Trustee

.....
Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2025 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those record; or
3. the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then 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 the report in order to enable a proper understanding of the accounts to be reached.

Niall Kinglsey FCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 10/7/26

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025

	Notes	2025		2024	
		£	£	£	£
General Fund (Unrestricted)					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		272		547	
Charitable activities					
Fees (incl 1:1 funding)		82,424		108,113	
LCC Voucher Scheme		241,987		220,945	
Investments					
Interest	3	526		523	
Other					
Government grants		-		-	
TOTAL			325,209		330,128
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		3,559		2,270	
Water rates		967		315	
General rates		324		487	
Insurances and PLA membership		2,329		1,964	
Raising funds		820		794	
Accountancy and bookkeeping		4,349		5,347	
Professional fees		2,778		2,700	
Advertising		95		80	
Telephone and internet		3,334		3,237	
Postage		-		3	
General expenses	6	4,550		4,442	
Cleaning and waste disposal		3,070		2,103	
Premises repairs and improvements		15,063		3,938	
Bad debts written off		458		-	
Bank charges and interest		61		63	
Depreciation – leasehold building	7	174		174	
Depreciation – sensory gardens	7	-		-	
Depreciation – furniture, fittings and equipment	7	1,523		107	
Teaching and care of children					
Salaries, employers NI and pension	5	203,482		195,882	
Hot food, fruit and vegetables		8,105		7,497	
Toys and play equipment		5,741		1,420	
Books and stationery (including photocopying)		2,104		1,926	
Training		97		995	
TOTAL			262,983		235,744
SURPLUS /(DEFICIT) FOR THE YEAR – Unrestricted funds			62,226		94,384

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025 - continued

	Notes	2025		2024	
		£	£	£	£
Building Fund (Restricted)					
INCOME FROM:					
Investments					
Interest			-		-
TOTAL			-		-
EXPENDITURE:					
Depreciation – leasehold building	7	5,810		5,810	
Depreciation – sensory gardens	7	-		-	
Depreciation – fittings	7	-		-	
TOTAL			5,810		5,810
DEFICIT FOR THE YEAR – restricted funds			(5,810)		(5,810)

8. **STOCK**

	2025	2024
	£	£
Sweatshirts, polo shirts, cardigans and book bags	529	394

9. **DEBTORS**

	2025	2024
	£	£
Debtors	458	494
Bad debt provision	(458)	-
Prepayments and accrued income	1,210	1,424
	1,210	1,918

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Creditors control	7,801	4,553
PAYE/NIC	93	-
Other creditors	827	1,355
Accruals and deferred income	8,052	5,330
	16,773	11,238

11. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
As at 1 August 2024	206,208	184,499	390,707
Surplus/(Deficit) for the year	62,226	(5,810)	56,416
As at 31 July 2025	268,434	178,689	447,123
Fixed assets	28,074	178,689	206,763
Stock	529	-	529
Debtors	1,210	-	1,210
Cash at bank and in hand	255,394	-	255,394
Creditors and accruals	(16,773)	-	(16,773)
As at 31 July 2025	268,434	178,689	447,123

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

12. MOVEMENT IN FUNDS

	At 1/08/24	Net movement in funds	Transfers between funds	At 31/07/25
	£	£	£	£
Unrestricted funds				
General fund	206,208	62,226	-	268,434
Restricted funds				
General fund	184,499	(5,810)	-	178,689
TOTAL FUNDS	390,707	56,416	-	447,123

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	325,209	(262,983)	62,226
Restricted funds			
General fund	-	(5,810)	(5,810)
TOTAL FUNDS	325,209	(268,793)	56,416

13. **INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £3,246 (2024 - £2,466) and other services of £1,693 (2024 - £931).

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025 (2024 - none).

15. **CONTROLLING PARTY**

The charity is controlled by the Trustees.

SWINESHEAD COMMUNITY PLAYGROUP

England & Wales - Charity number 1049011

Accounts

REGISTERED CHARITY NUMBER: 1049011

DUNCAN & TOPLIS

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2024

Duncan & Toplis and Kreston Duncan & Toplis are trading names of Duncan & Toplis Limited, registered in England and Wales, company number 09127501. Registered Office: Duncan & Toplis, 3 Castlegate, Grantham, Lincolnshire, NG31 6SF.

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of the directors of Duncan & Toplis Limited is available on our website and at all offices.

KRESTON GLOBAL

duncantoplis.co.uk

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
The objectives and aims of the charity are:

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.

The objectives and activities of the charity are achieved by:

i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit
When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We had a great outdoor Nativity play – the sun shone!

We sent 28 children to 4 local primary schools.

We had lots of visits to the library, duck pond and Ivy's. We had visit from lots of pets: dogs, cats, rabbits, guinea pigs and goldfish. A good busy year.

The leavers had an Alpaca picnic at The Ivy's, feeding and grooming them and a great picnic with staff.

Graduation as usual was outside in the brilliant sunshine, in fact it was too hot.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises.

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

We have now amassed a contingency fund in case of any further disasters.

FINANCIAL REVIEW

The financial position is as shown in the attached financial statements.

Reserves policy

At 31 July 2024 reserves amounted to £390,707 of which £190,787 was represented by fixed assets used by the charity, leaving free reserves of £199,920. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS

It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure

The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management

The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management

The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps
Mrs Jeanette De St Croix – resigned during the year

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Jeanette De St Croix (Secretary) – resigned during the year
Mrs Eunice Hunt (Vice Chairperson)
Mrs Helen Porter

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
C Newitt BA(Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 24/7/2025 and signed on its behalf by:

K M Scrupps
.....
Miss Kelly Scrupps - Trustee

.....
Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2024 which are set out on pages 5 to 12.

Responsibilities and basis of report
As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the Act; or
2 the accounts do not accord with those record; or
3 the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then 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 the report in order to enable a proper understanding of the accounts to be reached.

C NEWITT BA (Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 25 July 2025

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted Fund £	Restricted Fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		-	-	-	-
Charitable activities					
Charitable activities		329,058	-	329,058	202,177
Investments		523	-	523	208
Other		547	-	547	50
TOTAL		330,128	-	330,128	202,435
EXPENDITURE ON:					
Charitable activities					
Charitable activities		235,744	5,810	241,554	209,076
TOTAL		235,744	5,810	241,554	209,076
Net expenditure		94,384	(5,810)	88,574	(6,641)
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		94,384	(5,810)	88,574	(6,641)
RECONCILIATION OF FUNDS					
Total funds brought forward	11	111,824	190,309	302,133	308,774
TOTAL FUNDS CARRIED FORWARD	11	206,208	184,499	390,707	302,133

The notes form part of these financial statements

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL POSITION
AT 31 JULY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	7		190,787		196,878
CURRENT ASSETS					
Stock	8	394		502	
Debtors	9	1,918		1,676	
Cash at bank and in hand		208,846		109,882	
		211,158		112,060	
CREDITORS					
Amounts falling due within one year	10	(11,238)		(6,805)	
NET CURRENT ASSETS			199,920		105,255
TOTAL ASSETS LESS CURRENT LIABILITIES	11		390,707		302,133
FUNDS					
Unrestricted funds:					
General fund					
Balance brought forward		111,824		112,655	
Surplus/(deficit) for the year		94,384		(831)	
Transfer between funds		-		-	
Balance carried forward	11		206,208		111,824
Restricted funds:					
New building					
Balance brought forward		190,309		196,119	
Deficit for the year		(5,810)		(5,810)	
Transfer between funds		-		-	
Balance carried forward	11		184,499		190,309
TOTAL FUNDS	11		390,707		302,133

The financial statements were approved by the Board of Trustees on 24/7/25 and were signed on its behalf by:

K-M Scrupps
Miss Kelly Scrupps - Trustee

C Fletcher
Mrs Carolynn Fletcher - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. STATUTORY INFORMATION

Swineshead Community Playgroup is an unincorporated charity, registered in England and Wales. The charity's registered number and principal office address can be found on the Charity Commission website.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in pound sterling (£) which is the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the organisation will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Expenditure is recognised on an accrual's basis, being recognised in the period in which it has incurred.
Expenditure includes attributable VAT which cannot be recovered. Irrecoverable VAT is charged against the expenditure for which it was incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.
Fixed assets include the costs to date of the building. Depreciation is provided for in respect of assets as follows:

Leasehold building	- 2% on cost
Sensory garden	- 10% on cost
Furniture, fittings and equipment	- 20% and 33% on cost

2. **ACCOUNTING POLICIES - continued**

Stock
Stock is included at the lower of cost and estimated selling price less costs to sell.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds accounting
Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

3. **INVESTMENT INCOME**

	2024	2023
	£	£
Bank interest	523	208

4. **TRUSTEES' REMUNERATION AND BENEFITS**

None of the charity's trustees were remunerated in their position as trustee during the year (2023 - none).
Mrs Carolynn Fletcher, a trustee, is the pre-school manager and is remunerated for that role.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 (2023 - none).

5. **STAFF COSTS**

	2024	2023
	£	£
Salaries	184,883	159,492
Employers national insurance	7,529	6,286
Employers pension	3,470	3,167
	195,882	168,945

The average number of paid employees in the year was 12 (2023 – 9).
No employees were paid in excess of £60,000 pa. (2023 – none).

6. GENERAL EXPENSES

	2024	2023
	£	£
Ofsted annual fee	220	220
Subscriptions (including Pre- School membership	1,078	702
Outings	40	100
Miscellaneous small items (including DBS)	670	294
Staff party and Christmas gifts	1,798	1,238
Graduation items	417	428
Travelling/conferences	184	52
Computer expenses	35	35
	4,442	3,069

7. TANGIBLE FIXED ASSETS

	Leasehold Building	Furniture, Fittings and Equipment	Sensory Garden	Total
Cost:	£	£	£	£
As at 1 August 2023	299,196	30,978	8,938	339,112
Additions	-	-	-	-
At 31 July 2024	299,196	30,978	8,938	339,112
Depreciation:				
As at 1 August 2023	102,425	30,871	8,938	142,234
Depreciation for the year	5,984	107	-	6,091
At 31 July 2024	108,409	30,978	8,938	148,325
Net Book Value at 31 July 2024	190,787	-	-	190,787
Net Book Value at 31 July 2023	196,771	107	-	196,878

The building is held on a 28 year lease (from April 2006) for which a peppercorn rent is payable.

8. **STOCK**

	2024	2023
	£	£
Sweatshirts, polo shirts, cardigans and book bags	394	502

9. **DEBTORS**

	2024	2023
	£	£
Debtors	494	393
Other debtors	-	-
Prepayments and accrued income	1,424	1,283
	1,918	1,676

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Creditors control	4,553	1,041
PAYE/NIC	-	-
Other creditors	1,355	1,556
Accruals	5,330	4,208
	11,238	6,805

11. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
As at 1 August 2023	111,824	190,309	302,133
Surplus/(Deficit) for the year	94,384	(5,810)	88,574
As at 31 July 2024	206,208	184,499	390,707
Fixed assets	6,288	184,499	190,787
Stock	394	-	394
Debtors	1,918	-	1,918
Cash at bank and in hand	208,846	-	208,846
Creditors and accruals	(11,238)	-	(11,238)
As at 31 July 2024	206,208	184,499	390,707

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

12. MOVEMENT IN FUNDS

	At 1/08/23	Net movement in funds	Transfers between funds	At 31/07/24
	£	£	£	£
Unrestricted funds				
General fund	111,824	94,384	-	206,208
Restricted funds				
General fund	190,309	(5,810)	-	184,499
TOTAL FUNDS	302,133	88,574	-	390,707

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	330,128	(235,744)	94,384
Restricted funds			
General fund	-	(5,810)	(5,810)
TOTAL FUNDS	330,128	(241,554)	88,574

13. **INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £2,466 (2023 - £1,915) and other services of £931 (2023 - £1,873).

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2024 (2023 - none).

15. **CONTROLLING PARTY**

The charity is controlled by the Trustees.

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024

	Notes	2024		2023	
		£	£	£	£
General Fund (Unrestricted)					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		547		50	
Charitable activities					
Fees (incl 1:1 funding)		108,113		57,003	
LCC Voucher Scheme		220,945		145,174	
Investments					
Interest	3	523		208	
Other					
Government grants		-		-	
TOTAL			330,128		202,435
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		2,270		2,939	
Water rates		315		642	
General rates		487		166	
Insurances and PLA membership		1,964		1,707	
Raising funds		794		122	
Accountancy and bookkeeping		5,347		3,788	
Professional fees		2,700		2,621	
Advertising		80		296	
Telephone		3,237		1,528	
Postage		3		16	
General expenses	6	4,442		3,069	
Cleaning and waste disposal		2,103		2,613	
Premises repairs and improvements		3,938		4,930	
Bad debts written off		-		-	
Bank charges and interest		63		73	
Interest on late PAYE		-		125	
Depreciation – leasehold building	7	174		174	
Depreciation – sensory gardens	7	-		-	
Depreciation – furniture, fittings and equipment	7	107		290	
Teaching and care of children					
Salaries, employers NI and pension	5	195,882		168,945	
Hot food, fruit and vegetables		7,497		6,273	
Toys and play equipment		1,420		678	
Books and stationery (including photocopying)		1,926		2,231	
Training		995		40	
TOTAL			235,744		203,266
SURPLUS /(DEFICIT) FOR THE YEAR – Unrestricted funds			94,384		(831)

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2024 - continued

	Notes	2024		2023	
		£	£	£	£
Building Fund (Restricted)					
INCOME FROM:					
Investments					
Interest			-		-
TOTAL			-		-
EXPENDITURE:					
Depreciation – leasehold building	7	5,810		5,810	
Depreciation – sensory gardens	7	-		-	
Depreciation – fittings	7	-		-	
TOTAL			5,810		5,810
DEFICIT FOR THE YEAR – restricted funds			(5,810)		(5,810)

SWINESHEAD COMMUNITY PLAYGROUP

England & Wales - Charity number 1049011

Accounts

REGISTERED CHARITY NUMBER: 1049011

DUNCAN & TOPLIS

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2023

Duncan & Toplis and Kreston Duncan & Toplis are trading names of Duncan & Toplis Limited, registered in England and Wales, company number 09127501. Registered Office: Duncan & Toplis, 3 Castlegate, Grantham, Lincolnshire, NG31 6SF.

Regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of the directors of Duncan & Toplis Limited is available on our website and at all offices.

KRESTON GLOBAL

duncantoplis.co.uk

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
The objectives and aims of the charity are:

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.

The objectives and activities of the charity are achieved by:

i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit
When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We had a surprise presentation of a Lifetime Achievement Award from the EYA in May 2023 by Neil Leitch CEO of the Early Years Alliance. He presented Mrs Fletcher a wonderful glass award and flowers which coincided with a staff birthday with cake and tea and a visit from LCC representative, Sue Otter to witness the presentation.

We sent 24 children to the local primary schools.

We had lots of visit from the local Police, Fire and Ambulance and local vets during our 'people who help us topic'.

The leavers had an Alpaca picnic at The Ivy'. Not only feeding the Alpacas and stroking and grooming them, but we had a wonderful outdoor picnic with the staff.

A great year, we have now recovered from Covid and we have employed two new staff and are back to our full compliment.

We had graduation outside in the sunshine with 80 parents present.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises.

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

We have now amassed a contingency fun in case of any further disasters.

FINANCIAL REVIEW

The financial position is as shown in the attached financial statements.

Reserves policy

At 31 July 2023 reserves amounted to £302,133 of which £196,878 was represented by fixed assets used by the charity, leaving free reserves of £105,255. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS

It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure

The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management

The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management

The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps
Mrs Jeanette De St Croix

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Jeanette De St Croix (Secretary)
Mrs Eunice Hunt (Vice Chairperson)
Mrs Helen Porter

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
C Newitt BA(Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 22/8/24 and signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2023 which are set out on pages 5 to 12.

Responsibilities and basis of report
As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the Act; or
2 the accounts do not accord with those record; or
3 the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then 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 the report in order to enable a proper understanding of the accounts to be reached.

C NEWITT BA (Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 12 September 2024

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted Fund £	Restricted Fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		-	-	-	-
Charitable activities					
Charitable activities		202,177	-	202,177	165,382
Investments		208	-	208	19
Other		50	-	50	116
TOTAL		202,435	-	202,435	165,517
EXPENDITURE ON:					
Charitable activities					
Charitable activities		203,266	5,810	209,076	182,609
TOTAL		203,266	5,810	209,076	182,609
Net expenditure		(831)	(5,810)	(6,641)	(17,092)
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(831)	(5,810)	(6,641)	(17,092)
RECONCILIATION OF FUNDS					
Total funds brought forward	11	112,655	196,119	308,774	325,866
TOTAL FUNDS CARRIED FORWARD	11	111,824	190,309	302,133	308,774

The notes form part of these financial statements

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL POSITION
AT 31 JULY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	7		196,878		203,152
CURRENT ASSETS					
Stock	8	502		236	
Debtors	9	1,676		441	
Cash at bank and in hand		109,882		113,580	
		112,060		114,257	
CREDITORS					
Amounts falling due within one year	10	(6,805)		(8,635)	
NET CURRENT ASSETS			105,255		105,622
TOTAL ASSETS LESS CURRENT LIABILITIES	11		302,133		308,774
FUNDS					
Unrestricted funds:					
General fund					
Balance brought forward		112,655		123,937	
Surplus/(deficit) for the year		(831)		(11,282)	
Transfer between funds		-		-	
Balance carried forward	11		111,824		112,655
Restricted funds:					
New building					
Balance brought forward		196,119		201,929	
Deficit for the year		(5,810)		(5,810)	
Transfer between funds		-		-	
Balance carried forward	11		190,309		196,119
TOTAL FUNDS	11		302,133		308,774

The financial statements were approved by the Board of Trustees on 22/8/24 and were signed on its behalf by:

KMScrupps

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. STATUTORY INFORMATION

Swineshead Community Playgroup is an unincorporated charity, registered in England and Wales. The charity's registered number and principal office address can be found on the Charity Commission website.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in pound sterling (£) which is the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the organisation will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Expenditure is recognised on an accruals basis, being recognised in the period in which it has incurred.
Expenditure includes attributable VAT which cannot be recovered. Irrecoverable VAT is charged against the expenditure for which it was incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.
Fixed assets include the costs to date of the building. Depreciation is provided for in respect of assets as follows:

Leasehold building	- 2% on cost
Sensory garden	- 10% on cost
Furniture, fittings and equipment	- 20% and 33% on cost

2. **ACCOUNTING POLICIES - continued**

Stock
Stock is included at the lower of cost and estimated selling price less costs to sell.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds accounting
Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

3. **INVESTMENT INCOME**

	2023	2022
	£	£
Bank interest	208	19

4. **TRUSTEES' REMUNERATION AND BENEFITS**

None of the charity's trustees were remunerated in their position as trustee during the year (2022 - none).
Mrs Carolynn Fletcher, a trustee, is the pre-school manager and is remunerated for that role.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 (2022 - none).

5. **STAFF COSTS**

	2023	2022
	£	£
Salaries	159,492	132,257
Employers national insurance	6,286	5,374
Employers pension	3,167	2,480
	168,945	140,111

The average number of paid employees in the year was 9 (2022 – 8).
No employees were paid in excess of £60,000 pa. (2022 – none).

6. GENERAL EXPENSES

	2023	2022
	£	£
Ofsted annual fee	220	220
Subscriptions (including Pre- School membership	702	760
Outings	100	-
Miscellaneous small items (including DBS)	294	736
Staff party and Christmas gifts	1,238	1,461
Graduation items	428	536
Travelling/conferences	52	-
Computer expenses	35	35
	3,069	3,748

7. TANGIBLE FIXED ASSETS

	Leasehold Building	Furniture, Fittings and Equipment	Sensory Garden	Total
Cost:	£	£	£	£
As at 1 August 2022	299,196	30,978	8,938	339,112
Additions	-	-	-	-
At 31 July 2023	299,196	30,978	8,938	339,112
Depreciation:				
As at 1 August 2021	96,441	30,581	8,938	135,960
Depreciation for the year	5,984	290	-	6,274
At 31 July 2022	102,425	30,871	8,938	142,234
Net Book Value at 31 July 2023	196,771	107	-	196,878
Net Book Value at 31 July 2022	202,755	397	-	203,152

The building is held on a 28 year lease (from April 2006) for which a peppercorn rent is payable.

8. **STOCK**

	2023	2022
	£	£
Sweatshirts, polo shirts, cardigans and book bags	502	236

9. **DEBTORS**

	2023	2022
	£	£
Debtors	393	70
Other debtors	-	-
Prepayments and accrued income	1,283	371
	1,676	441

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Creditors control	1,041	3,054
PAYE/NIC	-	1,619
Other creditors	1,556	724
Accruals	4,208	3,238
	6,805	8,635

11. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
As at 1 August 2022	112,655	196,119	308,774
(Deficit) for the year	(831)	(5,810)	(6,641)
As at 31 July 2023	111,824	190,309	302,133
Fixed assets	6,569	190,309	196,878
Stock	502	-	502
Debtors	1,676	-	1,676
Cash at bank and in hand	109,882	-	109,882
Creditors and accruals	(6,805)	-	(6,805)
As at 31 July 2023	111,824	190,309	302,133

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

12. MOVEMENT IN FUNDS

	At 1/08/22	Net movement in funds	Transfers between funds	At 31/07/23
	£	£	£	£
Unrestricted funds				
General fund	112,655	(831)	-	111,824
Restricted funds				
General fund	196,119	(5,810)	-	190,309
TOTAL FUNDS	308,774	(6,641)	-	302,133

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	202,435	(203,266)	(831)
Restricted funds			
General fund	-	(5,810)	(5,810)
TOTAL FUNDS	202,435	(209,076)	(6,641)

13. **INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £1,915 (2022 - £1,415) and other services of £1,873 (2022 - £1,534).

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023 (2022 - none).

15. **CONTROLLING PARTY**

The charity is controlled by the Trustees.

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023		2022	
		£	£	£	£
General Fund (Unrestricted)					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		50		116	
Charitable activities					
Fees (incl 1:1 funding)		56,831		50,131	
LCC Voucher Scheme		145,174		115,251	
Investments					
Interest	3	208		19	
Other					
Government grants		-		-	
TOTAL			202,263		165,517
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		2,939		2,365	
Water rates		642		1,167	
General rates		166		-	
Insurances and PLA membership		1,707		1,795	
Raising funds		122		1,447	
Accountancy and bookkeeping		3,788		2,948	
Professional fees		2,621		2,621	
Advertising		296		235	
Telephone		1,528		1,945	
Postage		16		127	
General expenses	6	3,069		3,375	
Cleaning and waste disposal		2,613		2,409	
Premises repairs and improvements		4,930		5,389	
Bad debts written off		-		142	
Bank charges and interest		73		180	
Interest on late PAYE		125		-	
Depreciation – leasehold building	7	174		174	
Depreciation – sensory gardens	7			-	
Depreciation – furniture, fittings and equipment	7	290		290	
Teaching and care of children					
Salaries, employers NI and pension	5	168,945		140,111	
Hot food, fruit and vegetables		6,273		5,948	
Toys and play equipment		678		2,920	
Books and stationery (including photocopying)		2,231		2,394	
Training		40		(45)	
TOTAL			203,266		176,801
(DEFICIT)/SURPLUS FOR THE YEAR – Unrestricted funds			(1,003)		(11,284)

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2023 - continued

	Notes	2023		2022	
		£	£	£	£
Building Fund (Restricted)					
INCOME FROM:					
Investments					
Interest			-		-
TOTAL			-		-
EXPENDITURE:					
Depreciation – leasehold building	7	5,810		5,810	
Depreciation – sensory gardens	7	-		-	
Depreciation – fittings	7	-		-	
TOTAL			5,810		5,810
DEFICIT FOR THE YEAR – restricted funds			(5,810)		(5,810)

SWINESHEAD COMMUNITY PLAYGROUP

England & Wales - Charity number 1049011

Accounts

REGISTERED CHARITY NUMBER: 1049011

DUNCAN & TOPLIS

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2022

Duncan & Toplis is the trading name of Duncan & Toplis Limited, registered in England and Wales, company number 04544710. Registered Office: Duncan & Toplis, 3 Castlegate, Grantham, Lincolnshire, NG31 6SF.

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of the directors of Duncan & Toplis Limited is available on our website and at all offices.

KRESTON GLOBAL

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SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

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SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
The objectives and aims of the charity are:

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.

The objectives and activities of the charity are achieved by:

i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit
When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We have carried on undertaking our activities relatively normally but still no parents allowed in the building since worldwide Covid-19 pandemic in early 2020.

Numbers depleted with aftermath of Covid. Very low in the 2's but a little better in the 3's.

We carried on using the 'pod system' so that children stayed with their dedicated member of staff only. There was no mixing indoors or outdoors and staff wore masks for infection control.

As the year went on we allowed mixing and eventually we had 25 children move on to primary schools in the surrounding areas. We were able to have a trip a trip to the Ivy's for an Alpaca picnic and an outdoor graduation for the children, although Covid was around we felt a lot safer by July 22.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises. No packed lunches

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

FINANCIAL REVIEW

The financial position is as shown in the attached financial statements.

Reserves policy

At 31 July 2022 reserves amounted to £308,774 of which £203,152 was represented by fixed assets used by the charity, leaving free reserves of £105,622. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS

It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure

The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management

The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management

The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps
Mrs Jeanette De St Croix

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Jeanette De St Croix (Secretary)
Mrs Eunice Hunt (Vice Chairperson)
Mrs Helen Porter

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
C Newitt BA(Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 17/8/23 and signed on its behalf by:

KM Scrupps
.....
Miss Kelly Scrupps - Trustee

.....
Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2022 which are set out on pages 5 to 12.

Responsibilities and basis of report
As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the Act; or
2 the accounts do not accord with those record; or
3 the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then 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 the report in order to enable a proper understanding of the accounts to be reached.

C NEWITT BA (Hons) FCCA
Duncan & Toplis Limited
Chartered Accountants
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 7/8/23

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted Fund £	Restricted Fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		-	-	-	2,744
Charitable activities					
Charitable activities		165,382	-	165,382	184,805
Investments		19	-	19	5
Other		116	-	116	253
TOTAL		165,517		165,517	187,807
EXPENDITURE ON:					
Charitable activities					
Charitable activities		176,799	5,810	182,609	208,124
TOTAL		176,799	5,810	182,609	208,124
Net expenditure		(11,282)	(5,810)	(17,092)	(20,317)
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(11,282)	(5,810)	(17,092)	(20,317)
RECONCILIATION OF FUNDS					
Total funds brought forward	11	123,937	201,929	325,866	346,183
TOTAL FUNDS CARRIED FORWARD	11	112,655	196,119	308,774	325,866

The notes form part of these financial statements

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL POSITION
AT 31 JULY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	7		203,152		209,426
CURRENT ASSETS					
Stock	8	236		247	
Debtors	9	441		917	
Cash at bank and in hand		113,580		128,203	
		114,257		129,367	
CREDITORS					
Amounts falling due within one year	10	(8,635)		(12,927)	
NET CURRENT ASSETS			105,622		116,440
TOTAL ASSETS LESS CURRENT LIABILITIES	11		308,774		325,866
FUNDS					
Unrestricted funds:					
General fund					
Balance brought forward		123,937		138,444	
Surplus/(deficit) for the year		(11,282)		(14,507)	
Transfer between funds		-		-	
Balance carried forward	11		112,655		123,937
Restricted funds:					
New building					
Balance brought forward		201,929		207,739	
Deficit for the year		(5,810)		(5,810)	
Transfer between funds		-		-	
Balance carried forward	11		196,119		201,929
TOTAL FUNDS	11		308,774		325,866

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

K-M Scrupps

.....
Miss Kelly Scrupps - Trustee

.....
Mrs Carolynn Fletcher - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1. STATUTORY INFORMATION

Swineshead Community Playgroup is an unincorporated charity, registered in England and Wales. The charity's registered number and principal office address can be found on the Charity Commission website.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in pound sterling (£) which is the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the organisation will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Expenditure is recognised on an accruals basis, being recognised in the period in which it has incurred.
Expenditure includes attributable VAT which cannot be recovered. Irrecoverable VAT is charged against the expenditure for which it was incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.
Fixed assets include the costs to date of the building. Depreciation is provided for in respect of assets as follows:

Leasehold building	- 2% on cost
Sensory garden	- 10% on cost
Furniture, fittings and equipment	- 20% and 33% on cost

2. **ACCOUNTING POLICIES - continued**

Stock
Stock is included at the lower of cost and estimated selling price less costs to sell.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds accounting
Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

3. **INVESTMENT INCOME**

	2022	2021
	£	£
Bank interest	19	5

4. **TRUSTEES' REMUNERATION AND BENEFITS**

None of the charity's trustees were remunerated in their position as trustee during the year (2020 - none).
Mrs Carolynn Fletcher, a trustee, is the pre-school manager and is remunerated for that role.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 (2021 - none).

5. **STAFF COSTS**

	2022	2021
	£	£
Salaries	132,257	154,517
Employers national insurance	5,374	6,779
Employers pension	2,480	2,943
	140,111	164,239

The average number of paid employees in the year was 8 (2021 – 9).
No employees were paid in excess of £60,000 pa. (2021 – none).

6. GENERAL EXPENSES

	2022	2021
	£	£
Ofsted annual fee	220	220
Subscriptions	760	1,106
Pre-school membership	-	115
Outings	-	-
Entertainment/parties	-	280
Miscellaneous small items (including DBS)	736	447
Staff party and Christmas gifts	1,461	779
Graduation items	536	393
Travelling/conferences	-	-
Nursery World Awards Dinner	-	-
Computer expenses	35	35
	3,748	3,375

7. TANGIBLE FIXED ASSETS

	Leasehold Building	Furniture, Fittings and Equipment	Sensory Garden	Total
Cost:	£	£	£	£
As at 1 August 2021	299,196	30,978	8,938	339,112
Additions	-	-	-	-
At 31 July 2022	299,196	30,978	8,938	339,112
Depreciation:				
As at 1 August 2020	90,457	30,291	8,938	129,686
Depreciation for the year	5,984	290	-	6,274
At 31 July 2021	96,441	30,581	8,938	135,960
Net Book Value at 31 July 2022	202,755	397	-	203,152
Net Book Value at 31 July 2021	208,739	687	-	209,426

The building is held on a 28 year lease (from April 2006) for which a peppercorn rent is payable.

8. STOCK

	2022	2021
	£	£
Sweatshirts, polo shirts, cardigans and book bags	236	247

9. DEBTORS

	2022	2021
	£	£
Debtors	70	-
Other debtors	-	300
Prepayments and accrued income	371	617
	441	917

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors control	3,054	2,400
PAYE/NIC	1,619	4,928
Other creditors	724	2,913
Accruals	3,238	2,686
	8,635	12,927

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
As at 1 August 2021	123,937	201,929	325,866
(Deficit) for the year	(11,282)	(5,810)	(17,092)
As at 31 July 2022	112,655	196,119	308,774
Fixed assets	7,033	196,119	203,152
Stock	236	-	236
Debtors	441	-	441
Cash at bank and in hand	113,580	-	113,580
Creditors and accruals	(8,635)	-	(8,635)
As at 31 July 2021	112,655	196,119	308,774

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

12. MOVEMENT IN FUNDS

	At 1/08/21	Net movement in funds	Transfers between funds	At 31/07/22
	£	£	£	£
Unrestricted funds				
General fund	123,937	(11,282)	-	112,655
Restricted funds				
General fund	201,929	(5,810)	-	196,119
TOTAL FUNDS	325,866	(17,092)	-	308,774

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	165,517	(176,799)	(11,282)
Restricted funds			
General fund	-	(5,810)	(5,810)
TOTAL FUNDS	165,517	(182,609)	(17,092)

13. **INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £1,415 (2021 - £1,470) and other services of £1,534 (2021 - £1,510).

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2022 (2021 - none).

15. **CONTROLLING PARTY**

The charity is controlled by the Trustees.

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022		2021	
		£	£	£	£
General Fund (Unrestricted)					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		116		2,744	
Charitable activities					
Fees (incl 1:1 funding)		50,131		93,518	
LCC Voucher Scheme		115,251		91,287	
Investments					
Interest	3	19		5	
Other					
Government grants		-		253	
TOTAL			165,517		187,807
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		2,365		3,512	
Water rates		1,167		1,247	
General rates		691		-	
Insurances and PLA membership		1,795		1,436	
Raising funds		373		1,447	
Accountancy and bookkeeping		2,948		2,980	
Professional fees		2,621		2,545	
Advertising		77		235	
Telephone		1,245		1,945	
Postage		35		127	
General expenses	6	3,748		3,375	
Cleaning and waste disposal		2,409		2,911	
Premises repairs and improvements		5,389		5,027	
Bad debts written off		-		142	
Bank charges and interest		51		180	
Interest on late PAYE		95		-	
Depreciation – leasehold building	7	174		174	
Depreciation – sensory gardens	7	-		-	
Depreciation – furniture, fittings and equipment	7	290		290	
Teaching and care of children					
Salaries, employers NI and pension	5	140,111		164,239	
Hot food, fruit and vegetables		5,948		5,763	
Toys and play equipment		2,920		2,217	
Books and stationery (including photocopying)		2,394		1,897	
Training		(45)		625	
TOTAL			176,801		202,314
(DEFICIT)/SURPLUS FOR THE YEAR – Unrestricted funds			(11,284)		(14,507)

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2022 - continued

	Notes	2022		2021	
		£	£	£	£
Building Fund (Restricted)					
INCOME FROM:					
Investments					
Interest			-		-
TOTAL			-		-
EXPENDITURE:					
Depreciation – leasehold building	7	5,810		5,810	
Depreciation – sensory gardens	7	-		-	
Depreciation – fittings	7	-		-	
TOTAL			5,810		5,810
DEFICIT FOR THE YEAR – restricted funds			(5,810)		(5,810)

SWINESHEAD COMMUNITY PLAYGROUP

England & Wales - Charity number 1049011

Accounts

REGISTERED CHARITY NUMBER: 1049011

DUNCAN & TOPLIS

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2021

Duncan & Toplis is the trading name of Duncan & Toplis Limited, registered in England and Wales, company number 04544710. Registered Office: Duncan & Toplis, 3 Castlegate, Grantham, Lincolnshire, NG31 6SF.

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of the directors of Duncan & Toplis Limited is available on our website and at all offices.

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SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

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FOR THE YEAR ENDED 31 JULY 2021

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SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
The objectives and aims of the charity are:

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.

The objectives and activities of the charity are achieved by:

i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit
When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We have carried on undertaking our activities whilst we navigate through the ongoing constraints and the impact the worldwide Covid-19 pandemic in early 2020.

Covid-19 has not been such a nightmare for us this year, with all of our the previous Covid safety procedures in place we carried on throughout a bit more of a normal year.

Numbers were still quite reduced so we had to say goodbye to two staff due to this

We carried on the ‘pod system’ so that children stayed with their dedicated member of staff only. There was no mixing indoors, but there was more freedom outdoors

We had 26 children move on to primary schools in the surrounding areas. Although they went without the normal ‘transition to school’ package, we did have one outdoor visit by the teacher from Swineshead. The children had one to one or virtual tours around their schools.

Although we were not able to do sports day, we did do a graduation outside and a trip to the Ivy’s for an Alpaca picnic, this made it a lot better year!
I’m also pleased to say the setting managed to avoid any Covid cases.

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises.

Also during last year we did not allow packed lunches due to contamination and the children all ate better, so we decided to reduce the cost of hot lunches and make it compulsory for the setting.

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

FINANCIAL REVIEW
The financial position is as shown in the attached financial statements.

Reserves policy
At 31 July 2021 reserves amounted to £325,866 of which £209,426 was represented by fixed assets used by the charity, leaving free reserves of £116,440. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS
It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure
The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management
The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management
The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps
Mrs Jeanette De St Croix

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Jeanette De St Croix (Secretary)
Mrs Eunice Hunt (Vice Chairperson)
Mrs Helen Porter

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
C Newitt BA(Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 14 July 2022 and signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 5 to 12.

Responsibilities and basis of report
As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the Act; or
2 the accounts do not accord with those record; or
3 the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then 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 the report in order to enable a proper understanding of the accounts to be reached.

C NEWITT BA (Hons) FCCA
Duncan & Toplis Limited
Chartered Accountants
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 21 July 2022

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted Fund £	Restricted Fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		2,744	-	2,744	338
Charitable activities					
Charitable activities		184,805	-	184,805	223,416
Investments		1	-	5	60
Other		253	-	253	35,054
TOTAL		187,807	-	187,807	258,868
EXPENDITURE ON:					
Charitable activities					
Charitable activities		202,314	5,810	208,124	222,638
TOTAL		202,314	5,810	208,124	222,638
Net expenditure		(14,507)	(5,810)	(20,317)	36,230
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		(14,507)	(5,810)	(20,317)	36,230
RECONCILIATION OF FUNDS					
Total funds brought forward	11	138,444	207,739	346,183	309,953
TOTAL FUNDS CARRIED FORWARD	11	123,937	201,929	325,866	346,183

The notes form part of these financial statements

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL POSITION
AT 31 JULY 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	7		209,426		215,700
CURRENT ASSETS					
Stock	8	247		458	
Debtors	9	917		2,365	
Cash at bank and in hand		128,203		138,304	
		129,367		141,127	
CREDITORS					
Amounts falling due within one year	10	(12,927)		(10,644)	
NET CURRENT ASSETS			116,440		130,483
TOTAL ASSETS LESS CURRENT LIABILITIES	11		325,866		346,183
FUNDS					
Unrestricted funds:					
General fund					
Balance brought forward		138,444		96,404	
Surplus/(deficit) for the year		(14,507)		42,040	
Transfer between funds		-		-	
Balance carried forward	11		123,937		138,444
Restricted funds:					
New building					
Balance brought forward		207,739		213,549	
Deficit for the year		(5,810)		(5,810)	
Transfer between funds		-		-	
Balance carried forward	11		201,929		207,739
TOTAL FUNDS	11		325,866		346,183

The financial statements were approved by the Board of Trustees on 14 July 2022 and were signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1. **STATUTORY INFORMATION**

Swineshead Community Playgroup is an unincorporated charity, registered in England and Wales. The charity's registered number and principal office address can be found on the Charity Commission website.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in pound sterling (£) which is the functional currency of the charity.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the organisation will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Expenditure is recognised on an accruals basis, being recognised in the period in which it has incurred.
Expenditure includes attributable VAT which cannot be recovered. Irrecoverable VAT is charged against the expenditure for which it was incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.
Fixed assets include the costs to date of the building. Depreciation is provided for in respect of assets as follows:

Leasehold building	- 2% on cost
Sensory garden	- 10% on cost
Furniture, fittings and equipment	- 20% and 33% on cost

2. **ACCOUNTING POLICIES - continued**

Stock
Stock is included at the lower of cost and estimated selling price less costs to sell.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds accounting
Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

3. **INVESTMENT INCOME**

	2021	2020
	£	£
Bank interest	5	60

4. **TRUSTEES' REMUNERATION AND BENEFITS**

None of the charity's trustees were remunerated in their position as trustee during the year (2020 - none).
Mrs Carolynn Fletcher, a trustee, is the pre-school manager and is remunerated for that role.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 (2020 - none).

5. **STAFF COSTS**

	2021	2020
	£	£
Salaries	154,517	163,509
Employers national insurance	6,779	6,852
Employers pension	2,943	2,703
	164,239	173,064

The average number of paid employees in the year was 9 (2020 – 13).
No employees were paid in excess of £60,000 pa. (2020 – none).

6. **GENERAL EXPENSES**

	2021	2020
	£	£
Ofsted annual fee	220	220
Subscriptions	1,106	653
Pre-school membership	115	106
Outings	-	288
Entertainment/parties	280	174
Miscellaneous small items (including DBS)	447	872
Staff party and Christmas gifts	779	2,434
Graduation items	393	-
Travelling/conferences	-	735
Nursery World Awards Dinner	-	-
Computer expenses	35	-
	3,375	5,482

7. **TANGIBLE FIXED ASSETS**

	Leasehold Building	Furniture, Fittings and Equipment	Sensory Garden	Total
Cost:	£	£	£	£
As at 1 August 2020	299,196	30,978	8,938	339,112
Additions	-	-	-	-
At 31 July 2021	299,196	30,978	8,938	339,112
Depreciation:				
As at 1 August 2020	84,473	30,001	8,938	123,412
Depreciation for the year	5,984	290	-	6,274
At 31 July 2021	90,457	30,291	8,938	129,686
Net Book Value at 31 July 2021	208,739	687	-	209,426
Net Book Value at 31 July 2020	214,723	977	-	215,700

The building is held on a 28 year lease (from April 2006) for which a peppercorn rent is payable.

8. **STOCK**

	2021	2020
	£	£
Sweatshirts, polo shirts, cardigans and book bags	247	458

9. **DEBTORS**

	2021	2020
	£	£
Debtors	-	-
Other debtors	300	1,171
Prepayments and accrued income	617	1,194
	917	2,365

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Creditors control	2,400	2,807
PAYE/NIC	4,928	4,002
Other creditors	2,913	1,458
Accruals	2,686	2,377
	12,927	10,644

11. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
As at 1 August 2020	138,444	207,739	346,183
(Deficit) for the year	(14,507)	(5,810)	(20,317)
As at 31 July 2021	123,937	201,929	325,866
Fixed assets	7,497	201,929	209,426
Stock	247	-	247
Debtors	917	-	917
Cash at bank and in hand	128,203	-	128,203
Creditors and accruals	(12,927)	-	(12,927)
As at 31 July 2021	123,937	201,929	325,866

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

12. MOVEMENT IN FUNDS

	At 1/08/20	Net movement in funds	Transfers between funds	At 31/07/21
	£	£	£	£
Unrestricted funds				
General fund	138,444	(14,507)	-	123,937
Restricted funds				
General fund	207,739	(5,810)	-	201,929
TOTAL FUNDS	346,183	(20,317)	-	325,866

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	187,807	(202,314)	(14,507)
Restricted funds			
General fund	-	(5,810)	(5,810)
TOTAL FUNDS	187,807	(208,124)	(20,317)

13. **INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £1,470 (2020 - £1,380) and other services of £1,510 (2020 - £1,760).

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2021 (2020 - none).

15. **CONTROLLING PARTY**

The charity is controlled by the Trustees.

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021

	Notes	2021		2020	
		£	£	£	£
General Fund (Unrestricted)					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		2,744		338	
Charitable activities					
Fees (incl 1:1 funding)		93,518		47,951	
LCC Voucher Scheme		91,287		175,465	
Investments					
Interest		5		60	
Other					
Government grants		253		10,054	
Local council grant				25,000	
TOTAL			187,807		258,868
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		3,512		2,069	
Water rates		1,247		985	
General rates		-		361	
Insurances and PLA membership		1,436		1,409	
Raising funds		1,447		423	
Accountancy and bookkeeping		2,980		3,140	
Professional fees		2,545		2,518	
Advertising		235		170	
Telephone		1,945		1,944	
Postage		127		160	
General expenses	6	3,375		5,482	
Cleaning and waste disposal		2,911		4,329	
Premises repairs and improvements		5,027		10,504	
Bad debts written off		142		800	
Bank charges and interest		180		515	
Interest on late PAYE		-		5	
Depreciation – leasehold building	7	174		174	
Depreciation – sensory gardens	7	-		-	
Depreciation – furniture, fittings and equipment	7	290		290	
Teaching and care of children					
Salaries, employers NI and pension	5	164,239		173,064	
Hot food, fruit and vegetables		5,763		3,598	
Toys and play equipment		2,217		2,126	
Books and stationery (including photocopying)		1,897		2,181	
Training		625		581	
TOTAL			202,314		216,828
(DEFICIT)/SURPLUS FOR THE YEAR – Unrestricted funds			(14,507)		42,040

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021 - continued

	Notes	2021		2020	
		£	£	£	£
Building Fund (Restricted)					
INCOME FROM:					
Investments					
Interest			-		-
			-		
TOTAL					-
EXPENDITURE:					
Depreciation – leasehold building	8	5,810		5,810	
Depreciation – sensory gardens	8	-		-	
Depreciation – fittings	8	-		-	
TOTAL			5,810		5,810
DEFICIT FOR THE YEAR – restricted funds			(5,810)		(5,810)

SWINESHEAD COMMUNITY PLAYGROUP

England & Wales - Charity number 1049011

Accounts

REGISTERED CHARITY NUMBER: 1049011

DUNCAN & TOPLIS

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2020

Duncan & Toplis is the trading name of Duncan & Toplis Limited, registered in England and Wales, company number 04544710. Registered Office: Duncan & Toplis, 3 Castlegate, Grantham, Lincolnshire, NG31 6SF.

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales. A list of the directors of Duncan & Toplis Limited is available on our website and at all offices.

KRESTON

duntop.co.uk

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

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SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
The objectives and aims of the charity are:

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.

The objectives and activities of the charity are achieved by:

i. Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such group, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.
ii. Encouraging the study of the needs of such children and their families and promoting public interests in and recognition of such needs in the local areas.
iii. Instigating and adhering to and furthering the aim of the Pre-School Learning Alliance.

Reporting for the public benefit
When reviewing the charities objectives and aims, and in planning future activities, the trustees have considered the Charity Commission's general guidance on public benefit.

All children are welcome to the Pre-school irrespective of ability to pay as the charity aims to source funding (e.g. from other charities or social care) as necessary to contribute towards the cost of the fees and a free place may be given if the need arises.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We were undertaking our activities as usual until the impact of the worldwide Covid-19 pandemic in early 2020.

Covid-19 has been a nightmare for us, but we have kept going right through, remaining open with restrictions, even throughout the bank holidays to help and support the parents who were key workers.

Numbers depleted to only 12 in March 2020, these being vulnerable and keyworker children only.

We used the ‘pod system’ so that children stayed with their dedicated member of staff only. There was no mixing indoors or outdoors and five staff were furloughed - scary and drab times. Luckily the weather was kind to us!

In June 2020 we took back 22 more ‘rising five’ children out of the 31, due to some not wanting to return or due to illness. But because of the ‘pod system’ we could only fit them in for two days a week. Two members of staff returned to work alongside the children.

We had 32 children move on to primary schools in the surrounding areas, some of whom we had not seen since March 2020, we kept in touch by virtual teaching and activities. However, they went without the normal ‘transition to school’ package, visits, extra tuition etc.

It was a sad time as we were not able to do sports day, trips, picnics, parties, sing-songs or really celebrate the children, What a horrible year!

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

We have continued in line with Healthy Childcare and Food for Life to cook hot meals to be available for the children on the premises.

Our Forest School on adjoining land, which further enhances our setting, continues to thrive and is growing up nicely with the sapling trees planted by the children.

FINANCIAL REVIEW
The financial position is as shown in the attached financial statements.

Reserves policy
At 31 July 2020 reserves amounted to £346,183 of which £215,700 was represented by fixed assets used by the charity, leaving free reserves of £130,483. These reserves are held to meet the funding of the ongoing activities including staffing costs.

The level of reserves held is considered satisfactory for current needs and will be reviewed on a regular basis.

FUTURE PLANS
It is planned to continue to develop the existing operations of the charity. The trustees continue to maintain our outstanding status and ensure that they provide quality affordable childcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity governing document is a constitution adopted 10 May 1995. On 25 June 2013, the trustees adopted the revised constitution of Pre-School Learning Alliance (PLA) 2011.

Organisational Structure
The Swineshead Community Playgroup was registered as a charity on 5 September 1995 (number 1049011). The contact address is 24 Abbey Crescent, Swineshead, Boston, Lincolnshire PE20 3ET. The charity uses the working name Swineshead Pre-School Centre.

Risk management
The committee have considered the major risks to which the charity is exposed and have ensured that the charity has adequate insurance policy cover and have ensured that all other relevant legislation is complied with. The committee will continue to monitor the risks on a regular basis.

Management
The operation of the charity is overseen by the committee. The membership of the committee is determined by the constitution and elected at the Annual General Meetings. The committee is required to meet at least three times a year and is responsible for ensuring that the pre-school complies with its aims and is properly managed.

The trustees are appointed as set out in the constitution and there is a requirement to be no less than two and not more than four trustees at any one time. The training and induction provided for new trustees will depend on their existing experience, will be tailored specifically to the individual and will cover charity, legal and financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number:
1049011

Principal address:
North End
Swineshead
Boston
Lincolnshire
PE20 3LZ

The Trustees of the charity are:

Mrs Carolynn Fletcher
Miss Kelly Scrupps
Mrs Jeanette De St Croix

The Committee members are:

Miss Kelly Scrupps (Chairperson)
Mrs Carolynn Fletcher (Treasurer)
Mrs Jeanette De St Croix (Secretary)
Mrs Eunice Hunt (Vice Chairperson)
Mrs Helen Porter

Day to day running of the charity is delegated to:
Mrs Carolynn Fletcher - Pre-school manager

Independent examiner:
C Newitt BA(Hons) FCCA
Duncan & Toplis Limited
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Approved by order of the Board of Trustees on 8 June 2021 and signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SWINESHEAD COMMUNITY PLAYGROUP

Independent examiner's report to the trustees of Swineshead Community Playgroup
I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2020 which are set out on pages 5 to 12.

Responsibilities and basis of report
As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145 (5) (b) of the Act.

Independent examiner's statement

I have completed my examination.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 the charity as required by section 130 of the Act; or
2 the accounts do not accord with those record; or
3 the accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other then 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 the report in order to enable a proper understanding of the accounts to be reached.

C NEWITT BA (Hons) FCCA
Duncan & Toplis Limited
Chartered Accountants
5 Resolution Close
Endeavour Park
Boston
Lincolnshire
PE21 7TT

Date: 23 June 2021

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2020

	Notes	Unrestricted Fund £	Restricted Fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		338	-	338	1,214
Charitable activities					
Charitable activities		223,416	-	223,416	222,092
Investments		60	-	60	76
Other		35,054	-	35,054	-
TOTAL		258,868	-	258,868	223,382
EXPENDITURE ON:					
Charitable activities					
Charitable activities		216,828	5,810	222,638	202,707
TOTAL			5,810	222,638	202,707
Net expenditure		42,040	(5,810)	36,230	20,675
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		42,040	(5,810)	36,230	20,675
RECONCILIATION OF FUNDS					
Total funds brought forward	11	96,404	213,549	309,953	289,278
TOTAL FUNDS CARRIED FORWARD	11	138,444	207,739	346,183	309,953

The notes form part of these financial statements

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

STATEMENT OF FINANCIAL POSITION
AT 31 JULY 2020

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible assets	7		215,700		221,274
CURRENT ASSETS					
Stock	8	458		116	
Debtors	9	2,365		2,346	
Cash at bank and in hand		138,304		93,553	
		141,127		96,015	
CREDITORS					
Amounts falling due within one year	10	(10,644)		(7,336)	
NET CURRENT ASSETS			130,483		88,679
TOTAL ASSETS LESS CURRENT LIABILITIES	11		346,183		309,953
FUNDS					
Unrestricted funds:					
General fund					
Balance brought forward		96,404		69,519	
Surplus/(deficit) for the year		42,040		26,885	
Transfer between funds		-		-	
Balance carried forward	11		138,444		96,404
Restricted funds:					
New building					
Balance brought forward		213,549		219,759	
Deficit for the year		(5,810)		(6,210)	
Transfer between funds		-		-	
Balance carried forward	11		207,739		213,549
TOTAL FUNDS	11		346,183		309,953

The financial statements were approved by the Board of Trustees on 8 June 2021 and were signed on its behalf by:

Miss Kelly Scrupps - Trustee

Mrs Carolynn Fletcher - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

1. **STATUTORY INFORMATION**

Swineshead Community Playgroup is an unincorporated charity, registered in England and Wales. The charity's registered number and principal office address can be found on the Charity Commission website.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements are presented in pound sterling (£) which is the functional currency of the charity.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the organisation will comply with conditions attaching to them and the grants will be received using the accrual model.

Expenditure

Expenditure is recognised on an accruals basis, being recognised in the period in which it has incurred.
Expenditure includes attributable VAT which cannot be recovered. Irrecoverable VAT is charged against the expenditure for which it was incurred.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.
Fixed assets include the costs to date of the building. Depreciation is provided for in respect of assets as follows:

Leasehold building	- 2% on cost
Sensory garden	- 10% on cost
Furniture, fittings and equipment	- 20% and 33% on cost

2. **ACCOUNTING POLICIES - continued**

Stock
Stock is included at the lower of cost and estimated selling price less costs to sell.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds accounting
Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

3. **INVESTMENT INCOME**

	2020	2019
	£	£
Bank interest	60	76

4. **TRUSTEES' REMUNERATION AND BENEFITS**

None of the charity's trustees were remunerated in their position as trustee during the year (2019 - none).
Mrs Carolynn Fletcher, a trustee, is the pre-school manager and is remunerated for that role.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 (2019 - none).

5. **STAFF COSTS**

	2020	2019
	£	£
Salaries	163,509	145,803
Employers national insurance	6,852	5,844
Employers pension	2,703	1,935
	173,064	153,582

The average number of paid employees in the year was 13 (2019 – 10).
No employees were paid in excess of £60,000 pa. (2019 – none).

6. **GENERAL EXPENSES**

	2020	2019
	£	£
Ofsted annual fee	220	50
Subscriptions	653	648
Pre-school membership	106	106
Outings	288	956
Entertainment/parties	174	504
Miscellaneous small items (including DBS)	872	515
Staff party and Christmas gifts	2,434	747
Graduation items	-	170
Travelling/conferences	735	35
Nursery World Awards Dinner	-	695
Computer expenses	-	1,453
	5,482	5,879

7. **TANGIBLE FIXED ASSETS**

	Leasehold Building	Furniture, Fittings and Equipment	Sensory Garden	Total
Cost:	£	£	£	£
As at 1 August 2019	298,496	30,978	8,938	338,412
Additions	700	-	-	700
At 31 July 2020	299,196	30,978	8,938	339,112
Depreciation:				
As at 1 August 2019	78,489	29,711	8,938	117,138
Depreciation for the year	5,984	290	-	6,274
At 31 July 2020	84,473	30,001	8,938	123,412
Net Book Value at 31 July 2020	214,723	977	-	215,700
Net Book Value at 31 July 2019	220,007	1,267	-	221,274

The building is held on a 28 year lease (from April 2006) for which a peppercorn rent is payable.

8. **STOCK**

	2020	2019
	£	£
Sweatshirts, polo shirts, cardigans and book bags	458	116

9. **DEBTORS**

	2020	2019
	£	£
Debtors	-	278
Other debtors	1,171	-
Prepayments and accrued income	1,194	2,068
	2,365	2,346

10. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Creditors control	2,807	1,375
PAYE/NIC	4,002	1.,341
Other creditors	1,458	1,713
Accruals	2,377	2,907
	10,644	7,336

11. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
As at 1 August 2019	96,404	213,549	309,953
Surplus/(deficit) for the year	42,040	(5,810)	36,230
As at 31 July 2020	138,444	207,739	346,183
Fixed assets	7,961	207,739	215,700
Stock	458	-	458
Debtors	2,365	-	2,365
Cash at bank and in hand	138,304	-	138,304
Creditors and accruals	(10,644)	-	(10,644)
As at 31 July 2020	138,444	207,739	346,183

Restricted funds relate to funds in respect of the building, related fixtures and an element of the Sensory Garden.

12. MOVEMENT IN FUNDS

	At 1/08/19	Net movement in funds	Transfers between funds	At 31/07/20
	£	£	£	£
Unrestricted funds				
General fund	96,404	42,040	-	138,444
Restricted funds				
General fund	213,549	(5,810)	-	207,739
TOTAL FUNDS	309,953	36,230	-	346,183

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	258,868	(216,828)	42,040
Restricted funds			
General fund	-	(5,810)	(5,810)
TOTAL FUNDS	258,868	(222,638)	36,230

13. **INDEPENDENT EXAMINERS REMUNERATION**

The independent examiners remuneration amounts to an independent examination fee of £1,380 (2019 - £1,350) and other services of £1,760 (2019 - £1,331).

14. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2020 (2019 - none).

15. **CONTROLLING PARTY**

The charity is controlled by the Trustees.

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020		2019	
		£	£	£	£
General Fund (Unrestricted)					
INCOME FROM:					
Donations and legacies					
Fundraising		-		-	
Donations and other		338		1,214	
Charitable activities					
Fees (incl 1:1 funding)		47,951		58,157	
LCC Voucher Scheme		175,465		163,935	
Investments					
Interest		60		76	
Other					
Government grants		10,054		-	
Local council grant		25,000		-	
TOTAL			258,868		223,382
EXPENDITURE ON:					
Running costs and maintenance of pre-school					
Electricity		2,069		2,262	
Water rates		985		711	
General rates		361		534	
Insurances and PLA membership		1,409		1,585	
Raising funds		423		291	
Accountancy and bookkeeping		3,140		2,681	
Professional fees		2,518		2,447	
Advertising		170		100	
Telephone		1,944		1,679	
Postage		160		122	
General expenses	6	5,482		5,879	
Cleaning and waste disposal		4,329		7,003	
Premises repairs and improvements		10,504		5,829	
Bad debts written off		800		839	
Bank charges and interest		515		503	
Interest on late PAYE		5		-	
Depreciation – leasehold building	7	174		160	
Depreciation – sensory gardens	7	-		491	
Depreciation – furniture, fittings and equipment	7	290		428	
Teaching and care of children					
Salaries, employers NI and pension	5	173,064		154,281	
Hot food, fruit and vegetables		3,598		4,500	
Toys and play equipment		2,126		2,965	
Books and stationery (including photocopying)		2,181		850	
Training		581		357	
TOTAL			216,828		196,497
SURPLUS FOR THE YEAR – Unrestricted funds			42,040		26,885

SWINESHEAD COMMUNITY PLAYGROUP
(WORKING NAME: SWINESHEAD PRE-SCHOOL CENTRE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2020 - continued

	Notes	2020		2019	
		£	£	£	£
Building Fund (Restricted)					
INCOME FROM:					
Investments					
Interest			-		-
			-		
TOTAL					-
EXPENDITURE:					
Depreciation – leasehold building	8	5,810		5,810	
Depreciation – sensory gardens	8	-		400	
Depreciation – fittings	8	-		-	
TOTAL			5,810		6,210
DEFICIT FOR THE YEAR – restricted funds			(5,810)		(6,210)