GINGERBREAD COTTAGE PLAYGROUP

England & Wales · Charity number 1087112

Details

Status	Registered
Legal form	Other
Company number	04188412
Registered	2001-06-22
Register	View on the Charity Commission register

Contact

Address	Launde House Harborough Road Oadby Leicester LE2 4LE
Phone	01162711165
Email	info@gingerbreadnursery.co.uk
Website	www.gingerbreadcottageplaygroup.co.uk

Activities

Objects: 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 GROUPS,ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION MEANS OR ABILITY.B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS.

Activities: The principal activity of the charity is the provision of childcare services primarily under statutory school age.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

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Geography

- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£947,113	£907,520	£1,015,578	33
2024-03-31	£808,795	£838,699	£975,985	33
2023-03-31	£859,385	£801,902	£1,005,889	31
2022-03-31	£825,710	£777,919	£948,406	18
2021-03-31	£898,544	£745,414	£900,615	28

Trustees

Name	Role	Appointed
Kamaldeep Kainth	Chair	2023-04-19
Parisha Chavda		2023-04-20
Satbir Alangh		2023-06-20
Vickinder Kainth		2023-04-14

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GINGERBREAD COTTAGE PLAYGROUP

England & Wales - Charity number 1087112

Accounts

The Registered Company Number is:- 04188412

The Charity Registration Number is :- 1087112

Gingerbread Cottage Playgroup Limited

Report and Accounts

31 March 2025

Gingerbread Cottage Playgroup Limited

Report and accounts

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Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2025

The Trustees presents his Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is :-Gingerbread Cottage Playgroup Limited
The charity is also known by its operating name, Gingerbread Nursery

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1087112

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 27 March 2001

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number and email and web addresses of the charity are:-

Launde House
Harborough Road , Oadby
Leicester
LE2 4LE
Telephone 0116 2711165
Email Address: info@gingerbreadnursery.co.uk

Web address: http://gingerbreadnursery.co.uk/

The registered office of the charity for Companies Act purposes is:-

Launde House

Harborough Road , Oadby

Leicester

LE2 4LE

The Trustees in office on the date the report was approved were:-

Mr Kamaldeep Kainth - Chairperson

Mr Satbir Alangh - Treasurer

Mrs Parisha Chavda - Staff Liasion Officer

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Gingerbread Nursery's primarily charitable purpose is the education of children primarily under statutory school age at affordable prices.
The nursery's vision of inclusion is to ensure that every child's needs are met by providing an interesting, safe, secure and happy environment. All our children are valued as individuals and gain a sense of self-worth, achieve their full potential and can be happy and healthy through play.
The nursery also offer the opportunity to the parents to take responsiblity for and to become involved in the activities of the nursery.

The main activities undertaken in relation to those purposes during the year.
Activities: Childcare

The Gingerbread Playgroup now has four sites
GB1 is a term time playgroup which provides 38 full time places to local families for children aged two years to five years and is opened Monday to Friday from 9 am - 4 pm.
GB2 is a full time playgroup which provides 98 places for the children aged six months to eight years. The nursery opens Monday to Friday all year around apart from closing for a week in each of the main school holiday periods of Easter, Summer and Christmas. Sessions are from 7:45 am to 5:45 pm.

In March 2019 Gingerbread have opened two new sites in Leicestershire - Gingerbread Mews and Gingerbread Nook.

Nook at the moment is for sale and hasnt been trading; hence the main reason for deficit in 2024.

Activities: Education

Gingerbread Nurseries provides funded early education for two, three and four year old children. The playgroups implement the Early Year Foundation Stage and the staff team meet regularly to provide the children with planned activities around the children's interests and learning needs. The nursery operates a key person system which works very well. The staff knows and understand their key children and parents know and trust their child's key person. When staff identify that children are not achieving a level of development that is typical for their age they actively work with parents so that the children get access to the services and support they need. All the sites are inspected by Ofsted and are assessed as Good.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Gingerbread Cottage Playgroup objectives are the advancement of education by offering appropriate play and learning facilities and by offering the opportunity for parents to take responsibility for and to become involved in the running of the nursery.

The Trustees consider that Gingerbread's principal objective and activities,described above on this report (childcare and education) are consistent with the Charity's objects.

The Early Learning Entitlement for two year olds allow Gingerbread to offer 15 hours provision to those who qualify.All parents of children aged three years and above, are entitiled to 30 hours free early year provision each week (term time).

Children who have special educational needs and/or disabilities are very well supported to make good progress. Staff works extremely closely with parents and other professionals, such as speech and language therapists, to make sure children's development targets are precisely linked to their needs.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

The main achievements and performance of the charity during the year.

Quality of Staff:
The management team expertly lead an enthusiastic team of staff. The Playgroup places considerable emphasis on staff development by providing them with in house training and off site training for their continued professional development.

Working with Parents:
Parents are welcomed into the playgroup to join in at story time,parents evening and regular family trips. This helps to ensure continuity in children's learning is fully promoted.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

As the charity is regularly investing resources for learning material and equipment, the children at the nursery make rapid progress in their learning, in relation to their starting points. They are highly motivated and eager to learn.

Due to the regular training of staff, staff are creative and enthusiastic to use their knowledge to effectively plan activities that meet children's needs and interests.

The degree to which the achievements and performance during the year have benefited wider society.

The nursery caters for children from all social and economic backgrounds and so achieves the criteria for public benefit.

Gingerbread is committed to providing the free entitlement to childcare which is funded by the government, and ensures that children attending only the free hour's benefit from the full extent of the activities and resources provided within those sessions, without any additional charges.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Gingerbread Playgroup encourages applications from the parents. Relevant training is provided.

The charity's organisational structure.

The charity is a charitable company limited by guarantee and was set up on 27/03/2001. It is governed by it governing document, Memorandum and Articles of Association.

The charity consists of the trustees, management team and the staff.

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
Net income/(expenditure)	39,623	(29,904)
Unrestricted Revenue Funds available for the general purposes of the charity	1,015,578	975,984
Total Funds	**1,015,578**	**975,984**

Financial review of the position at the reporting date, 31 March 2025 .

Policies on reserves.

The Nursery has unrestricted reserves in form of bank balance of above £400k at the year end which is more than annual running costs of the nursery.
The target level of bank balance for a nursery is three month's running cost. The total reserves at year end are in excess of the set target by Trustee's.

Going Concern

The Nursery has unrestricted reserves of £1,015,578 at year end.
There are no long term loans or any long term liabilites. The nursery has positive cash balance.

There are no concerns for the Trustees and Management Committee regarding the Going Concern of the Charitable Company.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans For the Future

The Charitable Company will continue to upgrade or replace furniture, toys and other fixtures and fittings as well as the play areas. The main objective is to achieve consistently high quality provision across all sites.

Details of The Independent Examiner

Jitender Kaur

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

TheTrustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 27.
The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 December 2025.

Kamaldeep Kainth

Mr Kamaldeep Kainth - Chairperson
Director and Trustee

Gingerbread Cottage Playgroup Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report on the financial statements of the charitable company on pages 10 to 25 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective January 2015) as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of Trustees and Independent Examiner

As described on page 7, the charitable company's Trustees , who are also the Directors of the Company for the purposes of Company law,are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, asTrustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP 2015. I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;

that the accounts comply with section 396 of the Companies Act 2006 and that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Jitender Kaur - Independent Examiner

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

This report was signed on 30 December 2025

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income & Endowments from:				
Charitable activities	939,983	-	**939,983**	796,822
Other trading activities	55	-	**55**	3,208
Investments	7,075	-	**7,075**	7,765
Other	-	-	**-**	1,000
Total income	**947,113**	**-**	**947,113**	**808,795**
Expenditure on:				
Raising funds	-	-	**-**	5,402
Charitable activities	907,520	-	**907,520**	833,297
Total expenditure	**907,520**	**-**	**907,520**	**838,699**
Net gains on investments	-	-	**-**	-
Net income/(expenditure) for the year	**39,593**	**-**	**39,593**	**(29,904)**
Net income after transfers	**39,593**	**-**	**39,593**	**(29,904)**
Net movement in funds	**39,593**	**-**	**39,593**	**(29,904)**
Reconciliation of funds:-				
Total funds brought forward	975,985	-	**975,985**	1,005,889
Total funds carried forward	**1,015,578**	**-**	**1,015,578**	**975,985**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet. A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses. All the current year and prior year transactions were unrestricted income and expenses and no further analysis is required.

All the prior year transactions were unrestricted items, and no further analysis is required

The notes attached on pages 17 to 25 form an integral part of these accounts.

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:			
Donations & Legacies	-	-	**-**
Charitable activities	796,822	**-**	**796,822**
Other trading activities	3,208	**-**	**3,208**
Investments	7,765	**-**	**7,765**
Other	1,000	**-**	**1,000**
	-		
Total income	808,795	**-**	808,795
Expenditure on:			
Raising funds	5,402	**-**	**5,402**
Charitable activities	833,297	**-**	**833,297**
Total expenditure	**838,699**	**-**	**838,699**
Net income/(expenditure) for the year	(29,904)	**-**	**(29,904)**
Reconciliation of funds:-			
Total funds brought forward	1,005,889	**-**	**1,005,889**
Total funds carried forward	**975,985**	**-**	**975,985**

All activities derive from continuing operations

Gingerbread Cottage Playgroup Limited

Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	939,068	800,030
Investment income		
Interest receivable	7,075	7,765
Other operating income	-	1,000
Gross income in the year before exceptional items	**946,143**	**808,795**
Gross income in the year including exceptional items	**946,143**	**808,795**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	896,663	823,201
Depreciation and amortisation	6,949	9,096
Fundraising costs	-	5,402
Governance costs	2,908	1,000
Total expenditure in the year	**906,520**	**838,699**
Net income before tax in the financial year	39,623	(29,904)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**39,623**	**(29,904)**
Retained surplus for the financial year	**39,623**	**(29,904)**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2025

	Notes		2025 £		2024 £
Fixed assets					
Intangible assets	8		114,452		120,476
Tangible assets	9		507,364		446,791
Total fixed assets			621,816		567,267
Current assets					
Stocks		4,600		4,600	
Debtors	11	40,262		127,710	
Cash at bank and in hand		418,896		309,878	
Total current assets		463,758		442,188	
Creditors: amounts falling due within one year	12	(69,996)		(33,470)	
Net current assets			393,762		408,718
The total net assets of the charity			1,015,578		975,985

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	16	1,015,578	975,985

Designated Funds

Total charity funds		1,015,578	975,985

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 9.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Kamaldeep Kainth

Mr Kamaldeep Kainth
Chair
Approved by the board of trustees on 30 December 2025

The notes attached on pages 17 to 25 form an integral part of these accounts.

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Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by /(used in) operating activities as shown below	A	164,079	(119,719)
Cash flows from investing activities			
Interest received		7,075	7,765
Purchase of property, plant and equipment		(61,498)	(123,968)
Net cash used in investing activities	B	**(54,423)**	**(116,203)**
Cash flows from financing activities			
Net cash provided by financing activities	C	**-**	**-**
Overall cash provided by /(used in)all activities	A+B+C	**109,656**	**(235,922)**
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		109,656	(235,922)
Cash and cash equivalents at 1 April 2024		307,520	543,440
Rounding Difference			
Cash at bank and in hand less overdrafts at 31 March		**417,176**	**307,518**

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income/(expenditure) to net cash flow from operating activities

Net income/(expenditure) as shown in the Statement of Financial Activities		39,593	(29,904)
Adjustments for :-			
Depreciation charges		925	2,755
Amortisation charges		6,024	6,341
Write downs of investments		-	-
Net losses/(gains) on investment assets		-	-
Dividends, interest and rents from investments		(7,075)	(7,765)
Decrease in stocks		-	-
Decrease/(increase) in debtors		87,448	(92,389)
Increase in creditors, excluding loans		37,164	1,243
Net cash provided by /(used in) operating activities	**A**	**164,079**	**(119,719)**

Analysis of cash and cash equivalents

	2025	**2024**
	£	**£**
Cash in hand at for the year ended 31 March 2025	418,896	309,878
Notice deposits - (less than 3 months)	-	-
Credit card balance	(1,720)	(2,358)
Total cash and cash equivalents	**417,176**	**307,520**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

These acounts have been prepared on a going concern basis which assumes the charitable company will have the ability to continue its operations as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Income from Charitable Activities is the fees paid for the Childcare.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..
Liabilities arising from future funding commitments and constructive obligations where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises and building improvements	0	% straight line
Equipment, Fixture and Fittings	25	% straight line

Stocks and work in progress
Stock is valued at the lower of cost and net realisable value.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.
Creditors and provisions
Liabilities are recognised on the accruals basis in accordance with the normal accounting principles, modified when necessary in accordance with the guidance given in SORP.

Financial instruments including cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments
Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,949	9,096
Pension costs	22,459	7,026

5 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	632,172	549,897
Employer's National Insurance for all staff	38,870	31,223
Employer's operating costs of defined contribution pension schemes	22,459	7,026
Trustees Remuneration	-	-
Total salaries, wages and related costs	**693,501**	**588,146**

Numbers of full time employees or full time equivalents	2025	2024
The average number of total staff employed in the year was	31	31

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

One employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Under the Pensions Act 2008, every employer in the UK must put certain staff into a pension scheme and contribute towards it. Gingerbread set up a pension scheme with People's Pension for automatic enrolment. The scheme started from 01 February 2016.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Intangible Fixed Assets

	2025	2024
	£	£
Goodwill:		
Cost		
At 1 April 2024	153,072	153,072
At 31 March 2025	**153,072**	**153,072**
Amortisation		
At 1 April 2024	32,596	26,255
Provided during the year	6,024	6,341
At 31 March 2025	**38,620**	**32,596**
Net book value	**114,452**	**120,476**

9 Tangible fixed assets

	Building Improvements	Equipment, Fixture and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	444,644	136,908	-	581,552
Additions	59,824	1,674	-	61,498
At 31 March 2025	**504,468**	**138,582**	**-**	**643,050**
Depreciation				
At 1 April 2024	-	134,761	-	134,761
Charge for the year	-	925	-	925
At 31 March 2025	**-**	**135,686**	**-**	**135,686**
Net book value				
At 31 March 2025	**504,468**	**2,896**	**-**	**507,364**
At 31 March 2024	**444,644**	**2,147**	**-**	**446,791**

10 Stocks & Work in Progress

	2025	2024
	£	£
Stocks before write downs	4,600	4,600
	4,600	4,600

11 Debtors

	2025	2024
	£	£
Trade debtors	-	83,917
Prepayments and accrued income	10,262	13,543
Other debtors	30,000	30,250
	40,262	**127,710**

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Credit Cards	1,720	2,358
Trade creditors	12,615	10,677
Accruals	4,230	4,600
Deferred Income - Unrestricted & designated funds	32,772	-
PAYE, NIC VAT and other taxes	9,602	12,669
Other creditors	9,057	3,166
	69,996	**33,470**

13 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	975,984	1,005,888
Surplus/(loss) after tax for the year	39,593	(29,904)
At 31 March 2025	**1,015,577**	**975,984**

14 No related party transactions

There were no transactions with related parties in the year.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	114,452	-	-	**114,452**
Tangible Fixed Assets	507,364	-	-	**507,364**
Investments at valuation:-				
Current Assets	463,758	-	-	**463,758**
Current Liabilities	(69,996)	-	-	**(69,996)**
	1,015,578	**-**	**-**	**1,015,578**

At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	120,476	-	-	**120,476**
Tangible Fixed Assets	446,791	-	-	**446,791**
Investments at valuation:-				
Current Assets	442,188	-	-	**442,188**
Current Liabilities	(33,470)	-	-	**(33,470)**
	975,985	**-**	**-**	**975,985**

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025 See Note 17	Transfers between funds in 2025	Funds carried forward to 2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	975,985	39,593	-	**1,015,578**
Total unrestricted and designated funds	**975,985**	**39,593**	**-**	**1,015,578**
Total charity funds	**975,985**	**39,593**	**-**	**1,015,578**

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	947,113	(907,520)	-	**39,593**
	947,113	**(907,520)**	**-**	**39,593**

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for the meeting the objectives of the charity, ar reserves for future activities, and , subject to charity legislation, are f restrictions on their use.

19 Ultimate controlling party

The charity is under the control of its legal members.

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Childcare Fees	933,630	-	**933,630**	795,191
Registration and Uniform Sale	6,353	-	**6,353**	1,631
Total Primary purpose and ancillary trading	**939,983**	**-**	**939,983**	**796,822**

21 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2025	2025	2025	2024
Total income from charitable trading	939,983	-	**939,983**	796,822
Total from charitable activities	**939,983**	**-**	**939,983**	**796,822**

22 Income from other, non charitable, trading activities

	2025 Current year Unrestricted Funds	2025 Current year Restricted Funds	2025 Current year Total Funds	2024 Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income from fundraising events	55	-	**55**	3,208
Total from other activities	**55**	**-**	**55**	**3,208**

23 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Bank Interest Receivable	7,075	-	**7,075**	7,765
Total investment income	**7,075**	**-**	**7,075**	**7,765**

24 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Summary of Other income			-	
Apprenticeship Fund	-	-	-	1,000
Total other income	**-**	**-**	**-**	**1,000**

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	631,223	-	**631,223**	545,395
Employers' NI - Charitable activities	38,870	-	**38,870**	31,223
Defined contribution pension costs - charitable activities	22,459	-	**22,459**	7,026
Temporary Staff - Charitable Activities	949	-	**949**	4,502
Food Cost	13,183	-	**13,183**	12,370
Activities Cost	5,500	-	**5,500**	7,706
Total direct spending	**712,184**	**-**	**712,184**	**608,222**

26 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	10,168	-	**10,168**	9,094
Staff Uniform	46	-	**46**	79
Premises Expenses				
Rent payable under operating leases	90,343	-	**90,343**	99,595
Rates and water charges	2,032	-	**2,032**	13,722
Light heat and power	21,733	-	**21,733**	22,551
Cleaning and waste management	9,423	-	**9,423**	6,896
Premises repairs, renewals and	10,128	-	**10,128**	23,119
Administrative overheads				
Telephone, fax and internet	7,461	-	**7,461**	7,254
Stationery and printing	1,571	-	**1,571**	1,055
Membership subscriptions	592	-	**592**	596
Equipment expensed	1,604	-	**1,604**	3,984
Hire of equipment	-	-	**-**	-
Software licences and expenses	6,619	-	**6,619**	10,291
Advertising and marketing	4,077	-	**4,077**	3,096
Liabilty and contents insurance	8,732	-	**8,732**	3,103

Sundry expenses	10	-	**10**	1,389
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	5,579	-	**5,579**	5,578
Legal fees	680	-	**680**	35
HR Consultancy fees	20	-	**20**	1,250
Other legal and professional	6,310	-	**6,310**	2,021
Financial costs				
Bank charges	259	-	**259**	271
Other Costs				
Depreciation & Amortisation in total for	6,949	-	**6,949**	9,096
Support costs before reallocation	**194,336**	**-**	**194,336**	**224,075**
Total support costs	**194,336**	**-**	**194,336**	**224,075**

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	1,000		**1,000**	1,000

28 Total Charitable expenditure

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	712,184	-	**712,184**	608,222
Total support costs	194,336	-	**194,336**	224,075
Total Governance costs	1,000	-	**1,000**	1,000
Total charitable expenditure	**907,520**	**-**	**907,520**	**833,297**

29 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities	-	-	**-**	5,402
Total fundraising costs	**-**	**-**	**-**	**5,402**

Signature: K S Kainth

K S Kainth (Jan 13, 2026 15:47:16 GMT)

Email: kam_kainth@hotmail.com

Year end 2025

Final Audit Report 2026-01-13

Created:	2026-01-13
By:	Jitender Kaur (info@fairfaxtaxaccounts.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIb7InqR5AGP0Odmr08HYxCTX3nUu5mbw

"Year end 2025" History

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GINGERBREAD COTTAGE PLAYGROUP

England & Wales - Charity number 1087112

Accounts

The Registered Company Number is:- 04188412

The Charity Registration Number is :- 1087112

Gingerbread Cottage Playgroup Limited

Report and Accounts

31 March 2024

Gingerbread Cottage Playgroup Limited

Report and accounts

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Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2024

The Trustees presents his Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is :-Gingerbread Cottage Playgroup Limited
The charity is also known by its operating name, Gingerbread Nursery

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1087112

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 27 March 2001

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number and email and web addresses of the charity are:-

Launde House
Harborough Road , Oadby
Leicester
LE2 4LE
Telephone 0116 2711165
Email Address: info@gingerbreadnursery.co.uk

Web address: http://gingerbreadnursery.co.uk/

The registered office of the charity for Companies Act purposes is:-

Launde House

Harborough Road , Oadby

Leicester

LE2 4LE

The Trustees in office on the date the report was approved were:-

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2024

Mr Kamaldeep Kainth - Chairperson

Mrs Nicola Matts - Vice Chirperson

Mr Satbir Alangh - Treasurer

Mrs Vickinder Kainth - Secretary

Mrs Selina Lidar - Secretary

Mrs Parisha Chavda - Staff Liasion Officer

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Gingerbread Nursery's primarily charitable purpose is the education of children primarily under statutory school age at affordable prices.
The nursery's vision of inclusion is to ensure that every child’s needs are met by providing an interesting, safe, secure and happy environment. All our children are valued as individuals and gain a sense of self-worth, achieve their full potential and can be happy and healthy through play. The nursery also offer the opportunity to the parents to take responsiblity for and to become involved in the activities of the nursery.

The main activities undertaken in relation to those purposes during the year.
Activities: Childcare

The Gingerbread Playgroup now has four sites
GB1 is a term time playgroup which provides 38 full time places to local families for children aged two years to five years and is opened Monday to Friday from 9 am - 4 pm.
GB2 is a full time playgroup which provides 98 places for the children aged six months to eight years. The nursery opens Monday to Friday all year around apart from closing for a week in each of the main school holiday periods of Easter, Summer and Christmas. Sessions are from 7:45 am to 5:45 pm.

In March 2019 Gingerbread have opened two new sites in Leicestershire - Gingerbread Mews and Gingerbread Nook.

Nook at the moment is for sale and hasnt been trading; hence the main reason for deficit in 2024.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2024

Activities: Education

Gingerbread Nurseries provides funded early education for two, three and four year old children. The playgroups implement the Early Year Foundation Stage and the staff team meet regularly to provide the children with planned activities around the children's interests and learning needs. The nursery operates a key person system which works very well. The staff knows and understand their key children and parents know and trust their child's key person. When staff identify that children are not achieving a level of development that is typical for their age they actively work with parents so that the children get access to the services and support they need. All the sites are inspected by Ofsted and are assessed as Good.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Gingerbread Cottage Playgroup objectives are the advancement of education by offering appropriate play and learning facilities and by offering the opportunity for parents to take responsibility for and to become involved in the running of the nursery.

The Trustees consider that Gingerbread's principal objective and activities,described above on this report (childcare and education) are consistent with the Charity's objects.

The Early Learning Entitlement for two year olds allow Gingerbread to offer 15 hours provision to those who qualify.All parents of children aged three years and above, are entitiled to 30 hours free early year provision each week (term time).

Children who have special educational needs and/or disabilities are very well supported to make good progress. Staff works extremely closely with parents and other professionals, such as speech and language therapists, to make sure children's development targets are precisely linked to their needs.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

The main achievements and performance of the charity during the year.

Quality of Staff:
The management team expertly lead an enthusiastic team of staff. The Playgroup places considerable emphasis on staff development by providing them with in house training and off site training for their continued professional development.

Working with Parents:
Parents are welcomed into the playgroup to join in at story time,parents evening and regular family trips. This helps to ensure continuity in children's learning is fully promoted.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2024

The difference the charity's performance during the year has made to the beneficiaries of the charity.

As the charity is regularly investing resources for learning material and equipment, the children at the nursery make rapid progress in their learning, in relation to their starting points. They are highly motivated and eager to learn.

Due to the regular training of staff, staff are creative and enthusiastic to use their knowledge to effectively plan activities that meet children's needs and interests.

The degree to which the achievements and performance during the year have benefited wider society.

The nursery caters for children from all social and economic backgrounds and so achieves the criteria for public benefit.

Gingerbread is committed to providing the free entitlement to childcare which is funded by the government, and ensures that children attending only the free hour's benefit from the full extent of the activities and resources provided within those sessions, without any additional charges.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Gingerbread Playgroup encourages applications from the parents. Relevant training is provided.

The charity's organisational structure.

The charity is a charitable company limited by guarantee and was set up on 27/03/2001. It is governed by it governing document, Memorandum and Articles of Association.

The charity consists of the trustees, management team and the staff.

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net (expenditure)/income	(29,904)	57,483

Unrestricted Revenue Funds available for the general purposes of the charity	975,985	1,005,888
Total Funds	**975,985**	**1,005,888**

Financial review of the position at the reporting date, 31 March 2024 .

Policies on reserves.

The Nursery has unrestricted reserves in form of bank balance of above £400k at the year end which is more than annual running costs of the nursery.
The target level of bank balance for a nursery is three month's running cost. The total reserves at year end are in excess of the set target by Trustee's.

Going Concern

The Nursery has unrestricted reserves of £975,000 at year end.
There are no long term loans or any long term liabilites. The nursery has positive cash balance.

There are no concerns for the Trustees and Management Committee regarding the Going Concern of the Charitable Company.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans For the Future

The Charitable Company will continue to upgrade or replace furniture, toys and other fixtures and fittings as well as the play areas. The main objective is to achieve consistently high quality provision across all sites.

Details of The Independent Examiner

Jitender Kaur

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2024

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

TheTrustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 27.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2024

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 December 2024.

K S Kainth
K S Kainth (Jan 3, 2025 16:32 GMT)

Mr Kamaldeep Kainth - Chairperson
Director and Trustee

Jan 3, 2025

Gingerbread Cottage Playgroup Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report on the financial statements of the charitable company on pages 10 to 25 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective January 2015) as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of Trustees and Independent Examiner

As described on page 7, the charitable company's Trustees , who are also the Directors of the Company for the purposes of Company law,are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, asTrustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP 2015. I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Gingerbread Cottage Playgroup Limited

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;
- that the accounts comply with section 396 of the Companies Act 2006 and that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Jitender Kaur - Independent Examiner

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

This report was signed on 27 December 2024

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2023

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Income & Endowments from:				
Charitable activities	796,822	-	**796,822**	848,393
Other trading activities	3,208	-	**3,208**	5,556
Investments	7,765	-	**7,765**	1,936
Other	1,000	-	**1,000**	3,500
Total income	**808,795**	**-**	**808,795**	**859,385**
Expenditure on:				
Raising funds	5,402	-	**5,402**	674
Charitable activities	833,297	-	**833,297**	801,228
Total expenditure	**838,699**	**-**	**838,699**	**801,902**
Net gains on investments	-	-	**-**	-
Net (expenditure)/income for the year	**(29,904)**	**-**	**(29,904)**	**57,483**
Net income after transfers	**(29,904)**	**-**	**(29,904)**	**57,483**
Net movement in funds	**(29,904)**	**-**	**(29,904)**	**57,483**
Reconciliation of funds:-				
Total funds brought forward	1,005,889	-	**1,005,889**	948,406
Total funds carried forward	**975,985**	**-**	**975,985**	**1,005,889**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet. A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses. All the current year and prior year transactions were unrestricted income and expenses and no further analysis is required.

All the prior year transactions were unrestricted items, and no further analysis is required

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2024

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:			
Donations & Legacies	-	-	**-**
Charitable activities	848,393	-	**848,393**
Other trading activities	5,556	-	**5,556**
Investments	1,936	-	**1,936**
Other	3,500	-	**3,500**
	-		
Total income	859,385	-	859,385
Expenditure on:			
Raising funds	674	-	**674**
Charitable activities	801,228	-	**801,228**
Total expenditure	**801,902**	**-**	**801,902**
Net income for the year	57,483	-	**57,483**
Reconciliation of funds:-			
Total funds brought forward	948,406	-	**948,406**
Total funds carried forward	**1,005,889**	**-**	**1,005,889**

All activities derive from continuing operations

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2024

Gingerbread Cottage Playgroup Limited

Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	800,030	853,949
Investment income		
Interest receivable	7,765	1,936
Other operating income	1,000	3,500
Gross income in the year before exceptional items	**808,795**	**859,385**
Gross income in the year including exceptional items	**808,795**	**859,385**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	823,201	793,031
Depreciation and amortisation	9,096	7,597
Fundraising costs	5,402	674
Governance costs	1,000	600
Total expenditure in the year	**838,699**	**801,902**
Net income before tax in the financial year	(29,904)	57,483
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(29,904)**	**57,483**
Retained surplus for the financial year	**(29,904)**	**57,483**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2024

	Notes		2024 £		2023 £
Fixed assets					
Intangible assets	8		120,476		126,817
Tangible assets	9		446,791		325,578
Total fixed assets			567,267		452,395
Current assets					
Stocks		4,600		4,600	
Debtors	11	127,710		35,321	
Cash at bank and in hand		309,877		545,349	
Total current assets		442,187		585,270	
Creditors: amounts falling due within one year	12	(33,469)		(31,776)	
Net current assets			408,718		553,494
The total net assets of the charity			975,985		1,005,889
The total net assets of the charity are funded by the funds of the charity, as follows:-					
Restricted funds					
Unrestricted Funds					
Unrestricted Revenue Funds	16		975,985		1,005,889
Designated Funds					
Total charity funds			975,985		1,005,889

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 9.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K S Kainth
K S Kainth (Jan 3, 2025 16:32 GMT)

Mr Kamaldeep Kainth
Chair
Approved by the board of trustees on 27 December 2024

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities as shown below	**A**	(119,719)	11,730
Cash flows from investing activities			
Interest received		7,765	1,936
Purchase of property, plant and equipment		(123,968)	(380)
Net cash (used in)/provided by investing activities	**B**	**(116,203)**	**1,556**
Cash flows from financing activities			
Net cash provided by financing activities	**C**	**-**	**-**
Overall cash (used in)/provided by all activities	**A+B+C**	**(235,922)**	**13,286**
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(235,922)	13,285
Cash and cash equivalents at 1 April 2023		543,440	409,169
Rounding Difference			1
Cash at bank and in hand less overdrafts at 31 March		**307,518**	**422,455**

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2024

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2024 - Continued

Reconciliation of net (expenditure)/income to net cash flow from operating activities

Net (expenditure)/income as shown in the Statement of Financial Activitie		(29,904)	57,483
Adjustments for :-			
Depreciation charges		2,755	7,597
Amortisation charges		6,341	-
Write downs of investments		-	-
Net (gains)/losses on investment assets		-	-
Dividends, interest and rents from investments		(7,765)	(1,936)
Increase in stocks		-	(562)
(Increase)/decrease in debtors		(92,389)	13,737
Increase/(decrease) in creditors, excluding loans		1,243	(64,589)
Net cash (used in)/provided by operating activities	**A**	**(119,719)**	**11,730**

Analysis of cash and cash equivalents

	2024	**2023**
	£	**£**
Cash in hand at for the year ended 31 March 2024	309,877	545,348
Notice deposits - (less than 3 months)	-	-
Credit card balance	(2,358)	(1,908)
Total cash and cash equivalents	**307,519**	**543,440**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

These acounts have been prepared on a going concern basis which assumes the charitable company will have the ability to continue its operations as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Income from Charitable Activities is the fees paid for the Childcare.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Notes to the Accounts for the year ended 31 March 2024

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ov estimated useful lives.

Leasehold premises and building improvements	0	% straight line
Equipment, Fixture and Fittings	25	% straight line

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with the normal accounting principles, modified when necessary in accordance with the guidance given in SORP.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Notes to the Accounts for the year ended 31 March 2024

4 Net (deficit)/surplus before tax in the financial year

	2024	2023
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	9,096	7,597
Pension costs	7,026	5,983

5 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	549,897	507,831
Employer's National Insurance for all staff	31,223	25,328
Employer's operating costs of defined contribution pension schemes	7,026	5,983
Trustees Remuneration	-	-
Total salaries, wages and related costs	**588,146**	**539,142**

Numbers of full time employees or full time equivalents	2024	2023
The average number of total staff employed in the year was	31	37

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

One employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Under the Pensions Act 2008, every employer in the UK must put certain staff into a pension scheme and contribute towards it. Gingerbread set up a pension scheme with People's Pension for automatic enrolment. The scheme started from 01 February 2016.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2024

8 Intangible Fixed Assets

	2024	2023
	£	£
Goodwill:		
Cost		
At 1 April 2023	153,072	153,072
At 31 March 2024	**153,072**	**153,072**
Amortisation		
At 1 April 2023	26,255	26,255
Provided during the year	6,341	-
At 31 March 2024	**32,596**	**26,255**
Net book value	**120,476**	**126,817**

9 Tangible fixed assets

	Building Improvements	Equipment, Fixture and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	323,160	134,424	-	457,584
Additions	121,484	2,484	-	123,968
At 31 March 2024	**444,644**	**136,908**	**-**	**581,552**
Depreciation				
At 1 April 2023	-	132,006	-	132,006
Charge for the year	-	2,755	-	2,755
At 31 March 2024	**-**	**134,761**	**-**	**134,761**
Net book value				
At 31 March 2024	**444,644**	**2,147**	**-**	**446,791**
At 31 March 2023	**323,160**	**2,418**	**-**	**325,578**

10 Stocks & Work in Progress

	2024	2023
	£	£
Stocks before write downs	4,600	4,600
	4,600	4,600

11 Debtors

	2024	2023
	£	£
Trade debtors	83,917	-
Prepayments and accrued income	13,543	5,071
Other debtors	30,250	30,250

	127,710	**35,321**

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Credit Cards	2,358	1,908
Trade creditors	10,677	13,186
Accruals	4,600	3,600
PAYE, NIC VAT and other taxes	12,669	10,072
Other creditors	3,165	3,010
	33,469	**31,776**

13 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	1,005,888	948,405
(Loss)/surplus after tax for the year	(29,904)	57,483
At 31 March 2024	**975,984**	**1,005,888**

14 No related party transactions

There were no transactions with related parties in the year.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	120,476	-	-	**120,476**
Tangible Fixed Assets	446,791	-	-	**446,791**
Investments at valuation:-				
Current Assets	442,187	-	-	**442,187**
Current Liabilities	(33,469)	-	-	**(33,469)**
	975,985	**-**	**-**	**975,985**

At 1 April 2023	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	126,817	-	-	**126,817**
Tangible Fixed Assets	325,578	-	-	**325,578**
Investments at valuation:-				
Current Assets	585,270	-	-	**585,270**
Current Liabilities	(31,776)	-	-	**(31,776)**
	1,005,889	**-**	**-**	**1,005,889**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2024

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
		See Note 17		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	1,005,889	(29,904)	-	**975,985**
Total unrestricted and designated funds	**1,005,889**	**(29,904)**	**-**	**975,985**
Total charity funds	**1,005,889**	**(29,904)**	**-**	**975,985**

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	808,795	(838,699)	-	**(29,904)**
	808,795	**(838,699)**	**-**	**(29,904)**

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

19 Ultimate controlling party

The charity is under the control of its legal members.

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Primary purpose and ancillary trading				
Childcare Fees	795,191	-	**795,191**	847,143
Ancillary trading in support of primary purpose trading	1,631	-	**1,631**	1,250
Total Primary purpose and ancillary trading	**796,822**	**-**	**796,822**	**848,393**

21 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2024	2024	2024	2023
Total income from charitable trading	796,822	-	**796,822**	848,393
Total from charitable activities	**796,822**	**-**	**796,822**	**848,393**

22 Income from other, non charitable, trading activities

	2024 Current year Unrestricted Funds	2024 Current year Restricted Funds	2024 Current year Total Funds	2023 Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Income from fundraising events	3,208	-	**3,208**	5,556
Total from other activities	**3,208**	**-**	**3,208**	**5,556**

23 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Bank Interest Receivable	7,765	-	**7,765**	1,936
Total investment income	**7,765**	**-**	**7,765**	**1,936**

24 Other income and gains

	Current year	Current year	Current year	Prior Year

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Summary of Other income			-	
Apprenticeship Fund	1,000	-	**1,000**	3,500
Total other income	**1,000**	**-**	**1,000**	**3,500**

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	545,395	-	**545,395**	504,621
Employers' NI - Charitable activities	31,223	-	**31,223**	25,328
Defined contribution pension costs - charitable activities	7,026	-	**7,026**	5,983
Temporary Staff - Charitable Activities	4,502	-	**4,502**	3,210
Food Cost	12,370	-	**12,370**	10,628
Activities Cost	7,706	-	**7,706**	4,570
Uniforms	-	-	**-**	4,313
Total direct spending	**608,222**	**-**	**608,222**	**558,653**

26 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	9,094	-	**9,094**	5,021
Staff Uniform	79	-	**79**	1,586
Premises Expenses				
Rent payable under operating leases	99,595	-	**99,595**	110,237
Rates and water charges	13,722	-	**13,722**	7,447
Light heat and power	22,551	-	**22,551**	15,702
Cleaning and waste management	6,896	-	**6,896**	6,790
Premises repairs, renewals and	23,119	-	**23,119**	29,071
Administrative overheads				
Telephone, fax and internet	7,254	-	**7,254**	7,433
Stationery and printing	1,055	-	**1,055**	239
Membership subscriptions	596	-	**596**	426
Equipment expensed	3,984	-	**3,984**	1,590
Hire of equipment	-	-	**-**	272
Software licences and expenses	10,291	-	**10,291**	6,769
Advertising and marketing	3,096	-	**3,096**	2,356

Liabilty and contents insurance	3,103	-	**3,103**	6,561
Sundry expenses	1,389	-	**1,389**	302
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	5,578	-	**5,578**	4,458
Legal fees	35	-	**35**	4,641
HR Consultancy fees	1,250	-	**1,250**	-
Other legal and professional	2,021	-	**2,021**	23,174
Financial costs				
Bank charges	271	-	**271**	303
Other Costs				
Depreciation & Amortisation in total	9,096	-	**9,096**	7,597
Support costs before reallocation	**224,075**	**-**	**224,075**	**241,975**
Total support costs	**224,075**	**-**	**224,075**	**241,975**

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,000	-	**1,000**	600

28 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Total direct spending	608,222	-	**608,222**	558,653
Total support costs	224,075	-	**224,075**	241,975
Total Governance costs	1,000	-	**1,000**	600
Total charitable expenditure	**833,297**	**-**	**833,297**	**801,228**

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

29 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Cost of fundraising activities	5,402	-	**5,402**	674
Total fundraising costs	**5,402**	**-**	**5,402**	**674**

Final Accounts 2023-2024

Final Audit Report 2025-01-03

Created:	2024-12-27
By:	Jitender Kaur (info@fairfaxtaxaccounts.com)
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Transaction ID:	CBJCHBCAABAAYmMXMQSpE82eMQkWqKxP3YrQ8-c6zopK

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GINGERBREAD COTTAGE PLAYGROUP

England & Wales - Charity number 1087112

Accounts

The Registered Company Number is:- 04188412

The Charity Registration Number is :- 1087112

Gingerbread Cottage Playgroup Limited

Report and Accounts

31 March 2023

Gingerbread Cottage Playgroup Limited

Report and accounts

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Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2023

The Trustees presents his Report and Accounts for the year ended 31 March 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is :-Gingerbread Cottage Playgroup Limited
The charity is also known by its operating name, Gingerbread Nursery

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1087112

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 27 March 2001

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number and email and web addresses of the charity are:-

Launde House
Harborough Road , Oadby
Leicester
LE2 4LE
Telephone 0116 2711165
Email Address: info@gingerbreadnursery.co.uk

Web address: http://gingerbreadnursery.co.uk/

The registered office of the charity for Companies Act purposes is:-

Launde House

Harborough Road , Oadby

Leicester

LE2 4LE

The Trustees in office on the date the report was approved were:-

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2023

Mr Kamaldeep Kainth - Chairperson

Mrs Nicola Matts - Vice Chirperson

Mr Satbir Alangh - Treasurer

Mrs Vickinder Kainth - Secretary

Mrs Selina Lidar - Secretary

Mrs Parisha Chavda - Staff Liasion Officer

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Gingerbread Nursery's primarily charitable purpose is the education of children primarily under statutory school age at affordable prices.
The nursery's vision of inclusion is to ensure that every child's needs are met by providing an interesting, safe, secure and happy environment. All our children are valued as individuals and gain a sense of self-worth, achieve their full potential and can be happy and healthy through play.
The nursery also offer the opportunity to the parents to take responsiblity for and to become involved in the activities of the nursery.

The main activities undertaken in relation to those purposes during the year.
Activities: Childcare

The Gingerbread Playgroup now has four sites
GB1 is a term time playgroup which provides 38 full time places to local families for children aged two years to five years and is opened Monday to Friday from 9 am - 4 pm.
GB2 is a full time playgroup which provides 98 places for the children aged six months to eight years. The nursery opens Monday to Friday all year around apart from closing for a week in each of the main school holiday periods of Easter, Summer and Christmas. Sessions are from 7:45 am to 5:45 pm.

In March 2019 Gingerbread have opened two new sites in Leicestershire - Gingerbread Mews and Gingerbread Nook. In April 2021 - the Nook was handed back to the previous owners due to struggle to recruit staff.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2023

Activities: Education

Gingerbread Nurseries provides funded early education for two, three and four year old children. The playgroups implement the Early Year Foundation Stage and the staff team meet regularly to provide the children with planned activities around the children's interests and learning needs. The nursery operates a key person system which works very well. The staff knows and understand their key children and parents know and trust their child's key person. When staff identify that children are not achieving a level of development that is typical for their age they actively work with parents so that the children get access to the services and support they need. All the sites are inspected by Ofsted and are assessed as Good.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Gingerbread Cottage Playgroup objectives are the advancement of education by offering appropriate play and learning facilities and by offering the opportunity for parents to take responsibility for and to become involved in the running of the nursery.

The Trustees consider that Gingerbread's principal objective and activities,described above on this report (childcare and education) are consistent with the Charity's objects.

The Early Learning Entitlement for two year olds allow Gingerbread to offer 15 hours provision to those who qualify.All parents of children aged three years and above, are entitiled to 30 hours free early year provision each week (term time).

Children who have special educational needs and/or disabilities are very well supported to make good progress. Staff works extremely closely with parents and other professionals, such as speech and language therapists, to make sure children's development targets are precisely linked to their needs.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

The main achievements and performance of the charity during the year.

Quality of Staff:
The management team expertly lead an enthusiastic team of staff. The Playgroup places considerable emphasis on staff development by providing them with in house training and off site training for their continued professional development.

Working with Parents:
Parents are welcomed into the playgroup to join in at story time,parents evening and regular family trips. This helps to ensure continuity in children's learning is fully promoted.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity.

As the charity is regularly investing resources for learning material and equipment, the children at the nursery make rapid progress in their learning, in relation to their starting points. They are highly motivated and eager to learn.

Due to the regular training of staff, staff are creative and enthusiastic to use their knowledge to effectively plan activities that meet children's needs and interests.

The degree to which the achievements and performance during the year have benefited wider society.

The nursery caters for children from all social and economic backgrounds and so achieves the criteria for public benefit.

Gingerbread is committed to providing the free entitlement to childcare which is funded by the government, and ensures that children attending only the free hour's benefit from the full extent of the activities and resources provided within those sessions, without any additional charges.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Gingerbread Playgroup encourages applications from the parents. Relevant training is provided.

The charity's organisational structure.

The charity is a charitable company limited by guarantee and was set up on 27/03/2001. It is governed by it governing document, Memorandum and Articles of Association.

The charity consists of the trustees, management team and the staff.

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	57,483	47,791

Unrestricted Revenue Funds available for the general purposes of the charity	1,005,889	948,405
Total Funds	**1,005,889**	**948,405**

Financial review of the position at the reporting date, 31 March 2023 .

Policies on reserves.

The Nursery has unrestricted reserves in form of bank balance of above £500k at the year end which is more than annual running costs of the nursery.
The target level of bank balance for a nursery is three month's running cost. The total reserves at year end are in excess of the set target by Trustee's.

Going Concern

The Nursery has unrestricted reserves of £1.05 million at year end.
There are no long term loans or any long term liabilites. The nursery has positive cash balance.

There are no concerns for the Trustees and Management Committee regarding the Going Concern of the Charitable Company.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans For the Future

The Charitable Company will continue to upgrade or replace furniture, toys and other fixtures and fittings as well as the play areas. The main objective is to achieve consistently high quality provision across all sites.

Details of The Independent Examiner

Jitender Kaur

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2023

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

TheTrustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 27.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2023

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 23 January 2024.

K S Kainth

K S Kainth (Jan 24, 2024 10:02 GMT)

Mr Kamaldeep Kainth - Chairperson
Director and Trustee

Gingerbread Cottage Playgroup Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2023

I report on the financial statements of the charitable company on pages 10 to 24 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective January 2015) as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of Trustees and Independent Examiner

As described on page 7, the charitable company's Trustees , who are also the Directors of the Company for the purposes of Company law,are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, asTrustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP 2015. I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;
- that the accounts comply with section 396 of the Companies Act 2006 and that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Jitender

Jitender Kaur - Independent Examiner

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

This report was signed on 23 January 2024

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income & Endowments from:				
Charitable activities	848,393	-	**848,393**	815,147
Other trading activities	5,556	-	**5,556**	355
Investments	1,936	-	**1,936**	44
Other	3,500	-	**3,500**	10,164
Total income	**859,385**	**-**	**859,385**	**825,710**
Expenditure on:				
Raising funds	674	-	**674**	-
Charitable activities	801,228	-	**801,228**	777,919
Total expenditure	**801,902**	**-**	**801,902**	**777,919**
Net gains on investments	-	-	**-**	-
Net income for the year	**57,483**	**-**	**57,483**	**47,791**
Net income after transfers	**57,483**	**-**	**57,483**	**47,791**
Net movement in funds	**57,483**	**-**	**57,483**	**47,791**
Reconciliation of funds:-				
Total funds brought forward	948,406	-	**948,406**	900,615
Total funds carried forward	**1,005,889**	**-**	**1,005,889**	**948,406**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet. A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses. All the current year and prior year transactions were unrestricted income and expenses and no further analysis is required.

All the prior year transactions were unrestricted items, and no further analysis is required

The notes attached on pages 17 to 24 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2023

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:			
Donations & Legacies	-	-	**-**
Charitable activities	815,147	-	**815,147**
Other trading activities	355	-	**355**
Investments	44	-	**44**
Other	10,164	-	**10,164**
	-		
Total income	825,710	-	825,710
Expenditure on:			
Raising funds	-	-	**-**
Charitable activities	777,919	-	**777,919**
Total expenditure	**777,919**	**-**	**777,919**
Net income for the year	47,791	-	**47,791**
Reconciliation of funds:-			
Total funds brought forward	900,615	-	**900,615**
Total funds carried forward	**948,406**	**-**	**948,406**

All activities derive from continuing operations

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2023

Gingerbread Cottage Playgroup Limited

Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023	2022
	£	£
Income		
Income from operations	853,949	815,502
Investment income		
Interest receivable	1,936	44
Other operating income	3,500	10,164
Gross income in the year before exceptional items	**859,385**	**825,710**
Gross income in the year including exceptional items	**859,385**	**825,710**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	793,031	752,606
Depreciation and amortisation	7,597	24,713
Fundraising costs	674	-
Governance costs	600	600
#REF!	-	-
Total expenditure in the year	**801,902**	**777,919**
Net income before tax in the financial year	57,483	47,791
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**57,483**	**47,791**
Retained surplus for the financial year	**57,483**	**47,791**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 24 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2023

	Notes		2023 £		2022 £
Fixed assets					
Intangible assets	8		126,817		126,817
Tangible assets	9		325,578		332,795
Total fixed assets			452,395		459,612
Current assets					
Stocks		4,600		4,600	
Debtors	11	35,321		43,628	
Cash at bank and in hand		545,349		472,113	
Total current assets		585,270		520,341	
Creditors: amounts falling due within one year	12	(31,776)		(31,547)	
Net current assets			553,494		488,794
The total net assets of the charity			1,005,889		948,406
The total net assets of the charity are funded by the funds of the charity, as follows:-					
Unrestricted Funds					
Unrestricted Revenue Funds	16		1,005,889		948,406
Designated Funds					
Total charity funds			1,005,889		948,406

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 9.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K S Kainth

K S Kainth (Jan 24, 2024 10:02 GMT)

Mr Kamaldeep Kainth
Chair
Approved by the board of trustees on 23 January 2024

The notes attached on pages 17 to 24 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2023

		2023	2022
		£	£
Cash flows from operating activities			
Net cash provided by operating activities as shown below	**A**	71,516	21,046
Cash flows from investing activities			
Interest received		1,936	44
Purchase of property, plant and equipment		(380)	-
Proceeds from sale of intangible assets		-	40,109
Net cash provided by investing activities	**B**	**1,556**	**40,153**
Cash flows from financing activities			
Net cash provided by financing activities	**C**	**-**	**-**
Overall cash provided by all activities	**A+B+C**	**73,072**	**61,199**
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2023		73,072	61,198
Cash and cash equivalents at 1 April 2022		470,368	409,169
Rounding Difference		1	1
Cash at bank and in hand less overdrafts at 31 March		**543,441**	**470,368**

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2023
Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2023 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		57,483	47,791
Adjustments for :-			
Depreciation charges		7,597	17,059
Amortisation charges		-	7,654
Write downs of investments		-	-
Net losses on investment assets		-	-
Dividends, interest and rents from investments		(1,936)	(44)
Increase in stocks		-	(562)
Decrease in debtors		8,307	13,737
Increase/(decrease) in creditors, excluding loans		65	(64,589)
Net cash provided by operating activities	**A**	**71,516**	**21,046**

Analysis of cash and cash equivalents

	2023	**2022**
	£	**£**
Cash in hand at for the year ended 31 March 2023	545,349	472,112
Notice deposits - (less than 3 months)	-	-
Credit card balance	(1,908)	(1,744)
Total cash and cash equivalents	**543,441**	**470,368**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

These acounts have been prepared on a going concern basis which assumes the charitable company will have the ability to continue its operations as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Income from Charitable Activities is the fees paid for the Childcare.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity’s assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Notes to the Accounts for the year ended 31 March 2023

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ov estimated useful lives.

Leasehold premises and building improvements	0	% straight line
Equipment, Fixture and Fittings	25	% straight line

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with the normal accounting principles, modified when necessary in accordance with the guidance given in SORP.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2023

4 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	7,597	24,713
Pension costs	5,983	6,886

5 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	507,831	505,930
Employer's National Insurance for all staff	25,328	31,186
Employer's operating costs of defined contribution pension schemes	5,983	6,886
Trustees Remuneration	-	-
Total salaries, wages and related costs	**539,142**	**544,002**

Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	31	37

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

One employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Under the Pensions Act 2008, every employer in the UK must put certain staff into a pension scheme and contribute towards it. Gingerbread set up a pension scheme with People's Pension for automatic enrolment. The scheme started from 01 February 2016.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Intangible Fixed Assets

	2023	2022
	£	£
Goodwill:		
Cost		
At 1 April 2022	153,072	197,638
Disposals	-	(44,566)
At 31 March 2023	**153,072**	**153,072**

Amortisation		
At 1 April 2022	26,255	23,058
Provided during the year	-	7,654
On disposals	-	(4,457)
At 31 March 2023	**26,255**	**26,255**
Net book value	**126,817**	**126,817**

9 Tangible fixed assets

	Building Improvements	Equipment, Fixture and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	323,160	134,044	-	457,204
Additions	-	380	-	380
At 31 March 2023	**323,160**	**134,424**	**-**	**457,584**
Depreciation				
At 1 April 2022	-	124,409	-	124,409
Charge for the year	-	7,597	-	7,597
At 31 March 2023	**-**	**132,006**	**-**	**132,006**
Net book value				
At 31 March 2023	**323,160**	**2,418**	**-**	**325,578**
At 31 March 2022	**323,160**	**9,635**	**-**	**332,795**

10 Stocks & Work in Progress

	2023	2022
	£	£
Stocks before write downs	4,600	4,600
	4,600	4,600

11 Debtors

	2023	2022
	£	£
Trade debtors	-	1,872
Prepayments and accrued income	5,071	5,006
Other debtors	30,250	36,750
	35,321	**43,628**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2023

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Credit Cards	1,908	1,743
Trade creditors	13,186	9,067
Accruals	3,600	3,600
PAYE, NIC VAT and other taxes	10,072	12,749
Other creditors	3,010	4,388
	31,776	**31,547**

13 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	948,406	900,615
Surplus after tax for the year	57,483	47,791
At 31 March 2023	**1,005,889**	**948,406**

14 No related party transactions

There were no transactions with related parties in the year.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	126,817	-	-	**126,817**
Tangible Fixed Assets	325,578	-	-	**325,578**
Investments at valuation:-				
Current Assets	585,270	-	-	**585,270**
Current Liabilities	(31,776)	-	-	**(31,776)**
	1,005,889	**-**	**-**	**1,005,889**

At 1 April 2022	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	126,817	-	-	**126,817**
Tangible Fixed Assets	332,795	-	-	**332,795**
Investments at valuation:-				
Current Assets	520,341	-	-	**520,341**
Current Liabilities	(31,547)	-	-	**(31,547)**
	948,406	**-**	**-**	**948,406**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2023

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
		See Note 17		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	948,406	57,483	-	**1,005,889**
Total unrestricted and designated funds	**948,406**	**57,483**	**-**	**1,005,889**
Total charity funds	**948,406**	**57,483**	**-**	**1,005,889**

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	859,385	(801,902)	-	**57,483**
	859,385	**(801,902)**	**-**	**57,483**

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

19 Ultimate controlling party

The charity is under the control of its legal members.

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Childcare Fees	847,143	-	**847,143**	815,012
Ancillary trading in support of primary purpose trading	1,250	-	**1,250**	135
Total Primary purpose and ancillary trading	**848,393**	**-**	**848,393**	**815,147**

21 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2023	2023	2023	2022
Total income from charitable trading	848,393	-	**848,393**	815,147
Total from charitable activities	**848,393**	**-**	**848,393**	**815,147**

22 Income from other, non charitable, trading activities

	2023 Current year Unrestricted Funds	2023 Current year Restricted Funds	2023 Current year Total Funds	2022 Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income from fundraising events	5,556	-	**5,556**	355
Total from other activities	**5,556**	**-**	**5,556**	**355**

23 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	1,936	-	**1,936**	44
Total investment income	**1,936**	**-**	**1,936**	**44**

24 Other income and gains

	Current year	Current year	Current year	Prior Year

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Covid Grants	-	-	**-**	2,544
Apprenticeship Fund	3,500	-	**3,500**	7,620
Total other income	**3,500**	**-**	**3,500**	**10,164**

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	504,621	-	**504,621**	502,388
Employers' NI - Charitable activities	25,328	-	**25,328**	31,186
Defined contribution pension costs - charitable activities	5,983	-	**5,983**	6,886
Temporary Staff - Charitable Activities	3,210	-	**3,210**	3,542
Food Cost	10,628	-	**10,628**	10,988
Activities Cost	4,570	-	**4,570**	5,574
Uniforms	4,313	-	**4,313**	995
Total direct spending	**558,653**	**-**	**558,653**	**561,559**

26 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	5,021	-	**5,021**	7,865
Staff Uniform	1,586	-	**1,586**	-
Travel and subsistence - staff	-	-	**-**	94
Recruitment expenses	-	-	**-**	1,462
Premises Expenses				
Rent payable under operating leases	110,237	-	**110,237**	103,632
Rates and water charges	7,447	-	**7,447**	1,801
Light heat and power	15,702	-	**15,702**	14,431
Cleaning and waste management	6,790	-	**6,790**	7,707
Premises repairs, renewals and	29,071	-	**29,071**	17,746
Administrative overheads				
Telephone, fax and internet	7,433	-	**7,433**	8,592
Stationery and printing	239	-	**239**	21
Membership subscriptions	426	-	**426**	318
Equipment expensed	1,590	-	**1,590**	3,287
Hire of equipment	272	-	**272**	1,136

Software licences and expenses	6,769	-	**6,769**	5,435
Advertising and marketing	2,356	-	**2,356**	-
Liabilty and contents insurance	6,561	-	**6,561**	6,223
Sundry expenses	302	-	**302**	200
Loss on disposal of nook	-	-	**-**	2,609
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	4,458	-	**4,458**	5,016
Legal fees	4,641	-	**4,641**	350
Other legal and professional	23,174	-	**23,174**	2,977
Financial costs				
Bank charges	303	-	**303**	145
Other Costs				
Depreciation & Amortisation in total for	7,597	-	**7,597**	24,713
Total support costs	**241,975**	**-**	**241,975**	**215,760**

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	600	-	**600**	600

28 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of fundraising activities	674	-	**674**	-
Total fundraising costs	**674**	**-**	**674**	**-**

Final Accounts 2023

Final Audit Report 2024-01-24

Created:	2024-01-23
By:	Jitender Kaur (info@fairfaxtaxaccounts.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbQpxz2mlt2I26YENgiQxU2Zoa1A9ACJG

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GINGERBREAD COTTAGE PLAYGROUP

England & Wales - Charity number 1087112

Accounts

The Registered Company Number is:- 04188412

The Charity Registration Number is :- 1087112

Gingerbread Cottage Playgroup Limited

Report and Accounts

31 March 2022

Gingerbread Cottage Playgroup Limited

Report and accounts

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Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

The Trustees presents his Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is :-Gingerbread Cottage Playgroup Limited
The charity is also known by its operating name, Gingerbread Nursery

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1087112

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 27 March 2001

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number and email and web addresses of the charity are:-

Launde House
Harborough Road , Oadby
Leicester
LE2 4LE
Telephone 0116 2711165
Email Address: info@gingerbreadnursery.co.uk
Web address: http://gingerbreadnursery.co.uk/

The registered office of the charity for Companies Act purposes is:-

Launde Primary School
New Street , Oadby
Leicester
LE2 4LJ

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

The Trustees in office on the date the report was approved were:-

Mr Moiz Abidhusein Jafferji -Director, Signatory and Chair

Mr Abrar Jussab- Secretary

Mrs J K Riyait - Signatory, Treasurer and Secretary

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Gingerbread Nursery's primarily charitable purpose is the education of children primarily under statutory school age at affordable prices.
The nursery's vision of inclusion is to ensure that every child's needs are met by providing an interesting, safe, secure and happy environment. All our children are valued as individuals and gain a sense of self-worth, achieve their full potential and can be happy and healthy through play.
The nursery also offer the opportunity to the parents to take responsiblity for and to become involved in the activities of the nursery.

The main activities undertaken in relation to those purposes during the year.
Activities: Childcare

The Gingerbread Playgroup now has four sites
GB1 is a term time playgroup which provides 38 full time places to local families for children aged two years to five years and is opened Monday to Friday from 9 am - 4 pm.
GB2 is a full time playgroup which provides 98 places for the children aged six months to eight years. The nursery opens Monday to Friday all year around apart from closing for a week in each of the main school holiday periods of Easter, Summer and Christmas. Sessions are from 7:45 am to 5:45 pm.

In March 2019 Gingerbread have opened two new sites in Leicestershire - Gingerbread Mews and Gingerbread Nook. In April 2021 - the Nook was handed back to the previous owners due to struggle to recruit staff.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

Activities: Education

Gingerbread Nurseries provides funded early education for two, three and four year old children. The playgroups implement the Early Year Foundation Stage and the staff team meet regularly to provide the children with planned activities around the children's interests and learning needs. The nursery operates a key person system which works very well. The staff knows and understand their key children and parents know and trust their child's key person. When staff identify that children are not achieving a level of development that is typical for their age they actively work with parents so that the children get access to the services and support they need. All the sites are inspected by Ofsted and are assessed as Good.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Gingerbread Cottage Playgroup objectives are the advancement of education by offering appropriate play and learning facilities and by offering the opportunity for parents to take responsibility for and to become involved in the running of the nursery.

The Trustees consider that Gingerbread's principal objective and activities,described above on this report (childcare and education) are consistent with the Charity's objects.

The Early Learning Entitlement for two year olds allow Gingerbread to offer 15 hours provision to those who qualify.All parents of children aged three years and above, are entitiled to 30 hours free early year provision each week (term time).

Children who have special educational needs and/or disabilities are very well supported to make good progress. Staff works extremely closely with parents and other professionals, such as speech and language therapists, to make sure children's development targets are precisely linked to their needs.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

The main achievements and performance of the charity during the year.

Quality of Staff:
The management team expertly lead an enthusiastic team of staff. The Playgroup places considerable emphasis on staff development by providing them with in house training and off site training for their continued professional development.

Working with Parents:
Parents are welcomed into the playgroup to join in at story time,parents evening and regular family trips. This helps to ensure continuity in children's learning is fully promoted.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

As the charity is regularly investing resources for learning material and equipment, the children at the nursery make rapid progress in their learning, in relation to their starting points. They are highly motivated and eager to learn.

Due to the regular training of staff, staff are creative and enthusiastic to use their knowledge to effectively plan activities that meet children's needs and interests.

The degree to which the achievements and performance during the year have benefited wider society.

The nursery caters for children from all social and economic backgrounds and so achieves the criteria for public benefit.

Gingerbread is committed to providing the free entitlement to childcare which is funded by the government, and ensures that children attending only the free hour's benefit from the full extent of the activities and resources provided within those sessions, without any additional charges.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Gingerbread Playgroup encourages applications from the parents. Relevant training is provided.

The charity's organisational structure.

The charity is a charitable company limited by guarantee and was set up on 27/03/2001. It is governed by it governing document, Memorandum and Articles of Association.

The charity consists of the trustees, management team and the staff.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	47,791	153,130

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

Unrestricted Revenue Funds available for the general purposes of the charity	948,406	900,615
Total Funds	**948,406**	**900,615**

Financial review of the position at the reporting date, 31 March 2022 .

Policies on reserves.

The Nursery has unrestricted reserves of £948k at year end which is more than annual running costs of the nursery.
The target level of bank balance for a nursery is three month's running cost. The total reserves at year end are in excess of the set target by Trustee's.

Going Concern

The Nursery has unrestricted reserves of £904k at year end.
There are no long term loans or any long term liabilites. The nursery has positive cash balance.

There are no concerns for the Trustees and Management Committee regarding the Going Concern of the Charitable Company.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans For the Future

The Charitable Company will continue to upgrade or replace furniture, toys and other fixtures and fittings as well as the play areas. The main objective is to achieve consistently high quality provision across all four nurseries.

Details of The Independent Examiner

Jitender Kaur

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

TheTrustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 27.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2022

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 5 December 2022.

Mr Moiz Abidhusein Jafferji
Director and Trustee

Mrs Jaskiran Riyait
Treasurer

Gingerbread Cottage Playgroup Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2022

I report on the financial statements of the charitable company on pages 10 to 25 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective January 2015) as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of Trustees and Independent Examiner

As described on page 7, the charitable company's Trustees , who are also the Directors of the Company for the purposes of Company law,are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, asTrustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP 2015. I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Gingerbread Cottage Playgroup Limited

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;

that the accounts comply with section 396 of the Companies Act 2006 and that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Jitender Kaur - Independent Examiner

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

This report was signed on 5 December 2022

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Income & Endowments from:				
Charitable activities	815,147	-	**815,147**	884,398
Other trading activities	355	-	**355**	-
Investments	44	-	**44**	148
Other	10,164	-	**10,164**	13,998
Total income	**825,710**	**-**	**825,710**	**898,544**
Expenditure on:				
Charitable activities	777,919	-	**777,919**	745,414
Total expenditure	**777,919**	**-**	**777,919**	**745,414**
Net gains on investments	-	-	-	-
Net income for the year	**47,791**	**-**	**47,791**	**153,130**
Net income after transfers	**47,791**	**-**	**47,791**	**153,130**
Net movement in funds	**47,791**	**-**	**47,791**	**153,130**
Reconciliation of funds:-				
Total funds brought forward	900,615	-	**900,615**	747,485
Total funds carried forward	**948,406**	**-**	**948,406**	**900,615**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet. A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses. All the current year and prior year transactions were unrestricted income and expenses and no further analysis is required.

All the prior year transactions were unrestricted items, and no further analysis is required

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2022

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:			
Donations & Legacies	-	-	-
Charitable activities	884,398	-	**884,398**
Other trading activities	-	-	-
Investments	148	-	**148**
Other	13,998	-	**13,998**
Total income	898,544	-	898,544
Expenditure on:			
Raising funds	-	-	-
Charitable activities	745,414	-	**745,414**
Total expenditure	**745,414**	-	**745,414**
Net income for the year	153,130	-	**153,130**
Reconciliation of funds:-			
Total funds brought forward	747,485	-	**747,485**
Total funds carried forward	**900,615**	-	**900,615**

All activities derive from continuing operations

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2022

Gingerbread Cottage Playgroup Limited

Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	815,502	884,398
Investment income	44	148
Interest receivable	10,164	13,998
Other operating income		
Gross income in the year before exceptional items	**825,710**	**898,544**
Gross income in the year including exceptional items	**825,710**	**898,544**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	752,606	716,602
Depreciation and amortisation	24,713	28,212
Governance costs	600	600
Total expenditure in the year	**777,919**	**745,414**
Net income before tax in the financial year	47,791	153,130
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**47,791**	**153,130**
Retained surplus for the financial year	**47,791**	**153,130**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2022

	Notes	2022 £		2021 £	
Fixed assets					
Intangible assets	9		126,817		174,580
Tangible assets	10		332,795		349,855
Total fixed assets			459,612		524,435
Current assets					
Stocks		4,600		4,038	
Debtors	12	43,628		57,365	
Cash at bank and in hand		472,113		409,169	
Total current assets		520,341		470,572	
Creditors: amounts falling due within one year	13	(31,547)		(94,392)	
Net current assets			488,794		376,180
The total net assets of the charity			948,406		900,615
The total net assets of the charity are funded by the funds of the charity, as follows:-					
Restricted funds					
Unrestricted Funds					
Unrestricted Revenue Funds	17		948,406		900,615
Designated Funds					
Total charity funds			948,406		900,615

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 9.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2022

Mr Moiz Abidhusein Jafferji
Chair
Approved by the board of trustees on 5 December 2022

Mrs J Riyait
Treasurer

The notes attached on pages 17 to 25 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2022

		2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	21,046	130,204
Cash flows from investing activities			
Interest received		44	148
Purchase of property, plant and equipment		-	(26,444)
Proceeds from sale of intangible assets		40,109	-
Net cash provided by /(used in)investing activities	B	**40,153**	**(26,296)**
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	**61,199**	**103,908**
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2022		61,199	103,908
Cash and cash equivalents at 1 April 2021		409,169	305,261
Rounding Difference		-	
Cash at bank and in hand less overdrafts at 31 March		**470,368**	**409,169**

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2022

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2022 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		47,791	153,130
Adjustments for :-			
Depreciation charges		17,059	18,330
Amortisation charges		7,654	9,882
Write downs of investments		-	-
Net losses/(gains) on investment assets		-	-
Dividends, interest and rents from investments		(44)	(148)
(Increase)/decrease in stocks		(562)	562
Decrease/(increase) in debtors		13,737	(13,833)
Decrease in creditors, excluding loans		(64,589)	(37,719)
Net cash provided by operating activities	**A**	**21,046**	**130,204**

Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand at for the year ended 31 March 2022	472,113	409,169
Notice deposits - (less than 3 months)	-	-
Credit card balance	(1,744)	-
Total cash and cash equivalents	**470,369**	**409,169**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

These acounts have been prepared on a going concern basis which assumes the charitable company will have the ability to continue its operations as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Income from Charitable Activities is the fees paid for the Childcare.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Notes to the Accounts for the year ended 31 March 2022

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..
Liabilities arising from future funding commitments and constructive obligations where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ov estimated useful lives.

Leasehold premises and building improvements	0	% straight line
Equipment, Fixture and Fittings	25	% straight line

Stocks and work in progress
Stock is valued at the lower of cost and net realisable value.

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions
Liabilities are recognised on the accruals basis in accordance with the normal accounting principles, modified when necessary in accordance with the guidance given in SORP.

Financial instruments including cash and bank balances
Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments
Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes
The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2022

4 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	24,713	28,212
Pension costs	6,886	6,546

5 Staff costs and emoluments

Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	505,930	479,047
Employer's National Insurance for all staff	31,186	22,453
Employer's operating costs of defined contribution pension schemes	6,886	6,546
Trustees Remuneration	-	-
Total salaries, wages and related costs	**544,002**	**508,046**

Numbers of full time employees or full time equivalents

	2022	2021
The average number of total staff employed in the year was	31	37

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

One employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Under the Pensions Act 2008, every employer in the UK must put certain staff into a pension scheme and contribute towards it. Gingerbread set up a pension scheme with People's Pension for automatic enrolment. The scheme started from 01 February 2016.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Summer Term Fees for 2021	69,842	69,842	-	-
Total	69,842	69,842	-	-

	2022	2021
	£	£
These deferrals are included in creditors	-	69,842

9 Intangible Fixed Assets

	2022	2021
	£	£
Goodwill:		
Cost		
At 1 April 2021	197,638	197,638
Disposals	(44,566)	-
At 31 March 2022	**153,072**	**197,638**
Amortisation		
At 1 April 2021	23,058	13,176
Provided during the year	7,654	9,882
On disposals	(4,457)	-
At 31 March 2022	**26,255**	**23,058**
Net book value	**126,817**	**174,580**

10 Tangible fixed assets

	Building Improvements	Equipment, Fixture and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	323,160	134,044	-	457,204
At 31 March 2021	**323,160**	**134,044**	**-**	**457,204**
Depreciation				
At 01 Apr 2020	-	107,349	-	107,349
Charge for the year	-	17,060	-	17,060
At 31 March 2021	**-**	**124,409**	**-**	**124,409**
Net book value				
At 31 March 2022	**323,160**	**9,635**	**-**	**332,795**
At 31 March 2021	**323,160**	**26,695**	**-**	**349,855**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2022

11 Stocks & Work in Progress

	2022	2021
	£	£
Stocks before write downs	4,600	4,038
	4,600	4,038

12 Debtors

	2022	2021
	£	£
Trade debtors	1,872	1,169
Prepayments and accrued income	5,006	19,446
Other debtors	36,750	36,750
	43,628	**57,365**

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Credit Cards	1,743	-
Trade creditors	9,067	6,642
Accruals	3,600	3,600
Deferred Income - Unrestricted & designated funds	-	69,842
PAYE, NIC VAT and other taxes	12,749	11,496
Other creditors	4,388	2,812
	31,547	**94,392**

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	900,614	747,484
Surplus after tax for the year	47,791	153,130
At 31 March 2022	**948,405**	**900,614**

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	126,817	-	-	**126,817**
Tangible Fixed Assets	332,795	-	-	**332,795**
Investments at valuation:-				
Current Assets	520,341	-	-	**520,341**
Current Liabilities	(31,547)	-	-	**(31,547)**
	948,406	**-**	**-**	**948,406**

Notes to the Accounts for the year ended 31 March 2022

At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	174,580	-	-	174,580
Tangible Fixed Assets	349,855	-	-	349,855
Investments at valuation:-				
Current Assets	470,572	-	-	470,572
Current Liabilities	(94,392)	-	-	(94,392)
	900,615	-	-	900,615

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
		See Note 18		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	900,615	47,791	-	948,406
Total unrestricted and designated funds	900,615	47,791	-	948,406
Total charity funds	900,615	47,791	-	948,406

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted revenue funds	825,710	(777,919)	-	47,791
	825,710	(777,919)	-	47,791

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

20 Ultimate controlling party

The charity is under the control of its legal members.

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Primary purpose and ancillary trading				
Childcare Fees	815,012	-	**815,012**	883,836
Uniform Sale	135	-	**135**	562
Total Primary purpose and ancillary trading	**815,147**	**-**	**815,147**	**884,398**

22 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2022	2022	2022	2021
Total income from charitable trading	815,147	-	**815,147**	884,398
Total from charitable activities	**815,147**	**-**	**815,147**	**884,398**

23 Income from other, non charitable, trading activities

	2022 Current year Unrestricted Funds	2022 Current year Restricted Funds	2022 Current year Total Funds	2021 Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Income from fundraising events	355	-	**355**	-
Total from other activities	**355**	**-**	**355**	**-**

24 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Bank Interest Receivable	44	-	**44**	148
Total investment income	**44**	**-**	**44**	**148**

25 Other income and gains

	Current year	Current year	Current year	Prior Year

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Summary of Other income			-	
Covid Grants	2,544	-	**2,544**	8,902
Apprenticeship Fund	7,620	-	**7,620**	5,096
Total other income	**10,164**	**-**	**10,164**	**13,998**

26 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	502,388	-	**502,388**	476,811
Employers' NI - Charitable activities	31,186	-	**31,186**	22,453
Defined contribution pension costs - charitable activities	6,886	-	**6,886**	6,546
Temporary Staff - Charitable Activities	3,542	-	**3,542**	2,236
Food Cost	10,988	-	**10,988**	9,243
Activities Cost	5,574	-	**5,574**	5,310
Uniforms	995	-	**995**	562
Total direct spending	**561,559**	**-**	**561,559**	**523,161**

27 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Training and welfare - staff	7,865	-	**7,865**	3,881
Staff Uniform	-	-	**-**	5,750
Travel and subsistence - staff	94	-	**94**	35
Recruitment expenses	1,462	-	**1,462**	-
Premises Expenses				
Rent payable under operating leases	103,632	-	**103,632**	93,510
Rates and water charges	1,801	-	**1,801**	2,818
Light heat and power	14,431	-	**14,431**	15,155
Cleaning and waste management	7,707	-	**7,707**	9,464
Premises repairs, renewals and	17,746	-	**17,746**	20,914
Property insurance	-	-	**-**	3,474
Administrative overheads				
Telephone, fax and internet	8,592	-	**8,592**	10,451
Stationery and printing	21	-	**21**	146

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Membership subscriptions	318	-	**318**	243
Equipment expensed	3,287	-	**3,287**	2,481
Hire of equipment	1,136	-	**1,136**	645
Software licences and expenses	5,435	-	**5,435**	5,117
Advertising and marketing	-	-	**-**	1,444
Liabilty and contents insurance	6,223	-	**6,223**	1,413
Sundry expenses	200	-	**200**	112
Loss on disposal of nook	2,609	-	**2,609**	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	5,016	-	**5,016**	4,846
Legal fees	350	-	**350**	3,159
HR Consultancy fees	-	-	**-**	5,600
Other legal and professional	2,977	-	**2,977**	2,717
Financial costs				
Bank charges	145	-	**145**	66
Depreciation & Amortisation in total for	24,713	-	**24,713**	28,212
Support costs before reallocation	**215,760**	**-**	**215,760**	**221,653**
Total support costs	**215,760**	**-**	**215,760**	**221,653**

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	600	-	**600**	600

29 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	561,559	-	**561,559**	523,161
Total support costs	215,760	-	**215,760**	221,653
Total Governance costs	600	-	**600**	600
Total charitable expenditure	**777,919**	**-**	**777,919**	**745,414**

GINGERBREAD COTTAGE PLAYGROUP

England & Wales - Charity number 1087112

Accounts

SCANNED - 20/1/22

The Registered Company Number is:- 04188412

The Charity Registration Number is :- 1087112

Gingerbread Cottage Playgroup Limited

Report and Accounts

31 March 2021

Gingerbread Cottage Playgroup Limited

Report and accounts

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Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

The Trustees presents his Report and Accounts for the year ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The legal name of the charity is :-Gingerbread Cottage Playgroup Limited
The charity is also known by its operating name, Gingerbread Nursery

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with charity number 1087112

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. and its governing document is a Memorandum and Articles of Association under company legislation.

The Governing Document is dated 27 March 2001

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number and email and web addresses of the charity are:-

Launde House
Harborough Road , Oadby
Leicester
LE2 4LE
Telephone 0116 2711165
Email Address: info@gingerbreadnursery.co.uk

Web address: http://gingerbreadnursery.co.uk/

The registered office of the charity for Companies Act purposes is:-

Launde Primary School
New Street , Oadby
Leicester
LE2 4LJ

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

The Trustees in office on the date the report was approved were:-

Mr Moiz Abidhusein Jafferji -Director, Signatory and Chair

Mr Abrar Jussab- Secretary

Mrs J K Riyait - Signatory, Treasurer and Secretary

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Gingerbread Nursery's primarily charitable purpose is the education of children primarily under statutory school age at affordable prices.
The nursery's vision of inclusion is to ensure that every child's needs are met by providing an interesting, safe, secure and happy environment. All our children are valued as individuals and gain a sense of self-worth, achieve their full potential and can be happy and healthy through play.
The nursery also offer the opportunity to the parents to take responsiblity for and to become involved in the activities of the nursery.

The main activities undertaken in relation to those purposes during the year.

Activities: Childcare

The Gingerbread Playgroup now has four sites
GB1 is a term time playgroup which provides 38 full time places to local families for children aged two years to five years and is opened Monday to Friday from 9 am - 4 pm.
GB2 is a full time playgroup which provides 98 places for the children aged six months to eight years. The nursery opens Monday to Friday all year around apart from closing for a week in each of the main school holiday periods of Easter, Summer and Christmas. Sessions are from 7:45 am to 5:45 pm.

In March 2019 Gingerbread have opened two new sites in Leicestershire - Gingerbread Mews and Gingerbread Nook. Both new nurseries are now in operation.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

Activities: Education

Gingerbread Nurseries provides funded early education for two, three and four year old children. The playgroups implement the Early Year Foundation Stage and the staff team meet regularly to provide the children with planned activities around the children's interests and learning needs. The nursery operates a key person system which works very well. The staff knows and understand their key children and parents know and trust their child's key person. When staff identify that children are not achieving a level of development that is typical for their age they actively work with parents so that the children get access to the services and support they need. All the sites are inspected by Ofsted and are assessed as Good.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Gingerbread Cottage Playgroup objectives are the advancement of education by offering appropriate play and learning facilities and by offering the opportunity for parents to take responsibility for and to become involved in the running of the nursery.

The Trustees consider that Gingerbread's principal objective and activities,described above on this report (childcare and education) are consistent with the Charity's objects.

The Early Learning Entitlement for two year olds allow Gingerbread to offer 15 hours provision to those who qualify.All parents of children aged three years and above, are entitiled to 30 hours free early year provision each week (term time).

Children who have special educational needs and/or disabilities are very well supported to make good progress. Staff works extremely closely with parents and other professionals, such as speech and language therapists, to make sure children's development targets are precisely linked to their needs.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity's strategies for achieving its aims and objectives in the future.

The main achievements and performance of the charity during the year.

Quality of Staff:
The management team expertly lead an enthusiastic team of staff. The Playgroup places considerable emphasis on staff development by providing them with in house training and off site training for their continued professional development.

Working with Parents:
Parents are welcomed into the playgroup to join in at story time,parents evening and regular family trips. This helps to ensure continuity in children's learning is fully promoted.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

The difference the charity's performance during the year has made to the beneficiaries of the charity.

As the charity is regularly investing resources for learning material and equipment, the children at the nursery make rapid progress in their learning, in relation to their starting points. They are highly motivated and eager to learn.

Due to the regular training of staff, staff are creative and enthusiastic to use their knowledge to effectively plan activities that meet children's needs and interests.

The degree to which the achievements and performance during the year have benefited wider society.

The nursery caters for children from all social and economic backgrounds and so achieves the criteria for public benefit.

Gingerbread is committed to providing the free entitlement to childcare which is funded by the government, and ensures that children attending only the free hour's benefit from the full extent of the activities and resources provided within those sessions, without any additional charges.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Gingerbread Playgroup encourages applications from the parents. Relevant training is provided.

The charity's organisational structure.

The charity is a charitable company limited by guarantee and was set up on 27/03/2001. It is governed by it governing document, Memorandum and Articles of Association.

The charity consists of the trustees, management team and the staff.

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	153,130	13,068

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

Unrestricted Revenue Funds available for the general purposes of the charity	900,615	747,483
Total Funds	**900,615**	**747,483**

Financial review of the position at the reporting date, 31 March 2021 .

Policies on reserves.

The Nursery has unrestricted reserves of £904k at year end which is more than annual running costs of the nursery.
The target level of bank balance for a nursery is three month's running cost. The total reserves at year end are in excess of the set target by Trustee's.

Going Concern

The Nursery has unrestricted reserves of £904k at year end.
There are no long term loans or any long term liabilites. The nursery has positive cash balance.

There are no concerns for the Trustees and Management Committee regarding the Going Concern of the Charitable Company.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans For the Future

The Charitable Company will continue to upgrade or replace furniture, toys and other fixtures and fittings as well as the play areas. The main objective is to achieve consistently high quality provision across all four nurseries.

Details of The Independent Examiner

Jitender Kaur

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

TheTrustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 27.

Gingerbread Cottage Playgroup Limited

Registered company number:- 04188412

Trustees' Annual Report for the year ended 31 March 2021

The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities 2015 and in accordance with the Financial Reporting Standard for Smaller Entities 2015.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 9 January 2022.

Mr Moiz Abidhusein Jafferji
Director and Trustee

Gingerbread Cottage Playgroup Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2021

I report on the financial statements of the charitable company on pages 10 to 27 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102 (effective January 2015) as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales, effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of Trustees and Independent Examiner

As described on page 7, the charitable company's Trustees , who are also the Directors of the Company for the purposes of Company law,are responsible for the preparation of the financial statements.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) state whether particular matters have come to my attention.

Basis of Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions issued by the Charity Commission for England & Wales, under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, asTrustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP 2015. I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Gingerbread Cottage Playgroup Limited

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

This is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and The Charities Act 2011 and;

that the accounts comply with section 396 of the Companies Act 2006 and that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2015)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Jitender Kaur - Independent Examiner

Member of ICAEW

9 Stoughton Road
Oadby
Leicester
LE2 4DS

This report was signed on 9 January 2022

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
Income & Endowments from:		£	£	£	£
Charitable activities	A2	884,398	-	**884,398**	995,061
Other trading activities	A3	-	-	-	1,387
Investments	A4	148	-	**148**	392
Other	A5	13,998	-	**13,998**	-
Total income	**A**	**898,544**	**-**	**898,544**	**996,840**
Expenditure on:					
Raising funds	B1	-	-	-	312
Charitable activities	B2	745,414	-	**745,414**	983,460
Total expenditure	**B**	**745,414**	**-**	**745,414**	**983,772**
Net gains on investments	B4	-	-	-	-
Net income for the year		**153,130**	**-**	**153,130**	**13,068**
Net income after transfers	**A-B-C**	**153,130**	**-**	**153,130**	**13,068**
Net movement in funds		**153,130**	**-**	**153,130**	**13,068**
Reconciliation of funds:-	**E**				
Total funds brought forward		747,485	-	**747,485**	734,417
Total funds carried forward		**900,615**	**-**	**900,615**	**747,485**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet. A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses. All the current year and prior year transactions were unrestricted income and expenses and no further analysis is required.

All the prior year transactions were unrestricted items, and no further analysis is required

The notes attached on pages 18 to 27 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	-	-	-
Charitable activities	A2	995,061	-	**995,061**
Other trading activities	A3	616	-	**1,387**
Investments	A4	392	-	**392**
		-		
Total income	**A**	996,069	-	996,840
Expenditure on:				
Raising funds	B1	370	-	**312**
Charitable activities	B2	983,460	-	**983,460**
Total expenditure	**B**	**983,830**	-	**983,772**
Net income for the year		12,239	-	**13,068**
Reconciliation of funds:-	**E**			
Total funds brought forward		734,417	-	**734,417**
Total funds carried forward		**746,656**	-	**747,485**

All activities derive from continuing operations

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	747,485	-	747,485	**734,417**
Recognised gains and losses before transfers	153,130	-	153,130	12,239
	900,615	**-**	**900,615**	**746,656**
Closing revenue funds	**900,615**	**-**	**900,615**	**746,656**

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	900,615	-	**900,615**	746,656
Total funds	**900,615**	**-**	**900,615**	**746,656**

The notes attached on pages 18 to 27 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited - Statement of Financial Activities for the year ended 31 March 2021

Gingerbread Cottage Playgroup Limited

Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006

	2021	2020
	£	£
Income		
Income from operations	884,398	996,448
Interest receivable	148	392
Other operating income	13,998	-
Gross income in the year before exceptional items	**898,544**	**996,840**
Gross income in the year including exceptional items	**898,544**	**996,840**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	716,602	948,813
Depreciation and amortisation	28,212	34,047
Fundraising costs	-	312
Governance costs	600	600
Total expenditure in the year	**745,414**	**983,772**
Extraordinary items	**-**	**-**
Net income before tax in the financial year	153,130	13,068
Net income after tax in the financial year	**153,130**	**13,068**
Retained surplus for the financial year	**153,130**	**13,068**

All activities derive from continuing operations

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2021

	Note	SORP Ref		2021 £		2020 £
Fixed assets		A				
Intangible assets	10	A1		174,580		184,462
Tangible assets	11	A2		349,855		341,740
Total fixed assets				524,435		526,202
Current assets		B				
Stocks		B1	4,038		4,600	
Debtors	13	B2	57,365		43,532	
Cash at bank and in hand		B4	409,169		305,262	
Total current assets			470,572		353,394	
Creditors: amounts falling due within one year	14	C1	(94,392)		(132,111)	
Net current assets				376,180		221,283
The total net assets of the charity				900,615		747,485
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Unrestricted Funds						
Unrestricted Revenue Funds	18	D3		900,615		747,485
Designated Funds						
Total charity funds				900,615		747,485

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 9.

Gingerbread Cottage Playgroup Limited - Balance Sheet as at 31 March 2021

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Moiz Abidhusein Jafferji
Trustee
Approved by the board of trustees on 9 January 2022

The notes attached on pages 18 to 27 form an integral part of these accounts.

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2021

		2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	130,204	136,189
Cash flows from investing activities			
Interest received		148	392
Proceeds from sale of property, plant and equipment		-	663
Purchase of property, plant and equipment		(26,444)	(71,914)
Net cash used in investing activities	B	**(26,296)**	**(70,859)**
Cash flows from financing activities			
Net cash provided by financing activities	C	**-**	**-**
Overall cash provided by all activities	A+B+C	**103,908**	**65,330**
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2021		103,908	65,330
Cash and cash equivalents at 1 April 2020		305,262	239,932
Rounding Difference		(1)	
Cash at bank and in hand less overdrafts at 31 March		**409,169**	**305,262**

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2021

Gingerbread Cottage Playgroup Limited

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		153,130	13,068
Adjustments for :-			
Depreciation charges		18,330	24,165
Amortisation charges		9,882	9,882
Write downs of investments		-	-
Net (gains)/losses on investment assets		-	-
Dividends, interest and rents from investments		(148)	(392)
Decrease in stocks		562	6,000
(Increase)/decrease in debtors		(13,833)	38,222
(Decrease)/increase in creditors, excluding loans		(37,719)	45,244
Net cash provided by operating activities	**A**	**130,204**	**136,189**

Analysis of cash and cash equivalents

	2021	**2020**
	£	**£**
Cash in hand at for the year ended 31 March 2021	409,169	305,262
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	**409,169**	**305,262**

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention
The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

These acounts have been prepared on a going concern basis which assumes the charitable company will have the ability to continue its operations as a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Income from Charitable Activities is the fees paid for the Childcare.

Categories of Income
Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition
Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Notes to the Accounts for the year ended 31 March 2021

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value ov estimated useful lives.

Leasehold premises and building improvements	0	% straight line
Equipment, Fixture and Fittings	25	% straight line

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with the normal accounting principles, modified when necessary in accordance with the guidance given in SORP.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Gingerbread Cottage Playgroup Limited

Notes to the Accounts for the year ended 31 March 2021

4 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	28,212	34,047
Pension costs	6,546	8,137

5 Staff costs and emoluments

Salary costs

	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	479,047	657,461
Employer's National Insurance for all staff	22,453	31,947
Employer's operating costs of defined contribution pension schemes	6,546	8,137
Trustees Remuneration	-	-
Total salaries, wages and related costs	**508,046**	**697,545**

Redundancy,termination and compensation payments

	2021	2020
	£	£
Compensation payments	-	4,900
	-	4,900

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	37	44

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

One employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Under the Pensions Act 2008, every employer in the UK must put certain staff into a pension scheme and contribute towards it. Gingerbread set up a pension scheme with People's Pension for automatic enrolment. The scheme started from 01 February 2016.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Summer Term Fees for 2021 Received in Mar 21.	115,098	115,098	-	69,842
Total	115,098	115,098	-	69,842

	2021	2020
	£	£
These deferrals are included in creditors	69,842	115,098

10 Intangible Fixed Assets

	2021	2020
	£	£
Goodwill:		
Cost		
At 1 April 2020	197,638	197,638
At 31 March 2021	**197,638**	**197,638**
Amortisation		
At 1 April 2020	13,176	3,294
Provided during the year	9,882	9,882
At 31 March 2021	**23,058**	**13,176**
Net book value	**174,580**	**184,462**

11 Tangible fixed assets

	Building Improvements	Equipment, Fixture and Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	304,871	125,888	-	430,759
Additions	18,289	8,155	-	26,444
At 31 March 2021	**323,160**	**134,043**	**-**	**457,203**
Depreciation				
At 01 Apr 2020	-	89,019	-	89,019
Charge for the year	-	18,329	-	18,329
At 31 March 2021	**-**	**107,348**	**-**	**107,348**
Net book value				

Notes to the Accounts for the year ended 31 March 2021

At 31 March 2021	323,160	26,695	-	349,855
At 31 March 2020	304,871	36,869	-	341,740

12 Stocks & Work in Progress

	2021	2020
	£	£
Stocks before write downs	4,038	4,600
	4,038	4,600

13 Debtors

	2021	2020
	£	£
Trade debtors	1,169	5,015
Prepayments and accrued income	19,446	1,767
Other debtors	36,750	36,750
	57,365	**43,532**

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	6,642	1,904
Accruals	3,600	3,600
Deferred Income - Unrestricted & designated funds	69,842	115,098
PAYE, NIC VAT and other taxes	11,496	10,317
Other creditors	2,812	1,192
	94,392	**132,111**

15 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	747,485	734,417
Surplus after tax for the year	153,130	13,068
At 31 March 2021	**900,615**	**747,485**

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Intangible Assets	174,580	-	-	**174,580**
Tangible Fixed Assets	349,855	-	-	**349,855**
Investments at valuation:-				
Current Assets	470,572	-	-	**470,572**

Notes to the Accounts for the year ended 31 March 2021

Current Liabilities	(94,392)	-	-	**(94,392)**
	900,615	**-**	**-**	**900,615**

At 1 April 2020	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	**£**	**£**	**£**
Intangible Assets	184,462	-	-	**184,462**
Tangible Fixed Assets	341,740	-	-	**341,740**
Investments at valuation:-				
Current Assets	353,394	-	-	**353,394**
Current Liabilities	(132,111)	-	-	**(132,111)**
	747,485	**-**	**-**	**747,485**

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2020	**Movement in funds in 2021**	**Transfers between funds in 2021**	**Funds carried forward to 2022**
		See Note 19		
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted revenue funds	747,485	153,130	-	**900,615**
Total unrestricted and designated funds	**747,485**	**153,130**	**-**	**900,615**
Total charity funds	**747,485**	**153,130**	**-**	**900,615**

19 Analysis of movements in funds over the year as shown in Note 18

	Income	**Expenditure**	**Other Gains & Losses**	**Movement in funds**
	2021	**2021**	**2021**	**2021**
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted revenue funds	898,544	(745,414)	-	**153,130**
	898,544	**(745,414)**	**-**	**153,130**

20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted revenue funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

21 Ultimate controlling party

The charity is under the control of its legal members.

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Primary purpose and ancillary trading				
Childcare Fees	883,836	-	**883,836**	994,817
Uniform Sale	562	-	**562**	244
Total Primary purpose and ancillary trading	**884,398**	**-**	**884,398**	**995,061**

23 Total Income from charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		£	£	£	£
		2021	2021	2021	2020
Total income from charitable trading		884,398	-	**884,398**	995,061
Total from charitable activities	**A2**	**884,398**	**-**	**884,398**	**995,061**

24 Income from other, non charitable, trading activities

		2021 Current year Unrestricted Funds	2021 Current year Restricted Funds	2021 Current year Total Funds	2020 Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income from fundraising events		-	-	-	1,387
Total from other activities	**A3**	**-**	**-**	**-**	**1,387**

25 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Bank Interest Receivable		148	-	**148**	392
Total investment income	**A4**	**148**	**-**	**148**	**392**

26 Other income and gains

	Current year	Current year	Current year	Prior Year

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Covid Grants		8,902	-	**8,902**	-
Apprenticeship Fund		5,096	-	**5,096**	-
Total other income	**A5**	**13,998**	**-**	**13,998**	**-**

27 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities		476,811	-	**476,811**	642,859
Employers' NI - Charitable activities		22,453	-	**22,453**	31,947
Defined contribution pension costs - charitable activities		6,546	-	**6,546**	8,137
Temporary Staff - Charitable Activities		2,236	-	**2,236**	14,602
Food Cost		9,243	-	**9,243**	16,463
Activities Cost		5,310	-	**5,310**	5,537
Uniforms		562	-	**562**	-
Total direct spending	**B2a**	**523,161**	**-**	**523,161**	**719,545**

28 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs				
Training and welfare - staff	3,881	-	**3,881**	3,066
Staff Uniform	5,750	-	**5,750**	1,887
Travel and subsistence - staff	35	-	**35**	47
Compensation payments	-	-	**-**	4,900
Premises Expenses				
Rent payable under operating leases	93,510	-	**93,510**	105,160
Rates and water charges	2,818	-	**2,818**	3,736
Light heat and power	15,155	-	**15,155**	14,514
Cleaning and waste management	9,464	-	**9,464**	7,102
Premises repairs, renewals and	20,914	-	**20,914**	28,855
Property insurance	3,474	-	**3,474**	4,284
Administrative overheads				
Telephone, fax and internet	10,451	-	**10,451**	10,291
Stationery and printing	146	-	**146**	168
Membership subscriptions	243	-	**243**	284

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Equipment expensed	2,481	-	**2,481**	1,914
Hire of equipment	645	-	**645**	1,195
Software licences and expenses	5,117	-	**5,117**	5,465
Advertising and marketing	1,444	-	**1,444**	6,057
Liabilty and contents insurance	1,413	-	**1,413**	2,391
Sundry expenses	112	-	**112**	705
Assets Write Off	-	-	**-**	663
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	4,846	-	**4,846**	6,458
Legal fees	3,159	-	**3,159**	12,094
HR Consultancy fees	5,600	-	**5,600**	7,163
Other legal and professional	2,717	-	**2,717**	805
Financial costs				
Bank charges	66	-	**66**	64
Depreciation & Amortisation in total for	28,212	-	**28,212**	34,047
Total support costs	**221,653**	**-**	**221,653**	**263,315**

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	600	-	**600**	600

30 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	**B2a**	523,161	-	**523,161**	719,545
Total support costs	**B2d**	221,653	-	**221,653**	263,315
Total Governance costs	**B2e**	600	-	**600**	600
Total charitable expenditure	**B2**	**745,414**	**-**	**745,414**	**983,460**

31 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds

Gingerbread Cottage Playgroup Limited

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

		2021 £	2021 £	2021 £	2020 £
Cost of fundraising activities		-	-	-	312
Total fundraising costs	**B1**	-	-	-	**312**