

**Playhouse Playgroup  
Trustees Annual Report and Accounts  
For the Year Ended 31 March 2022**

**Company Registration Number**  
5250087

**Charity Number**  
1108286

**Playhouse Playgroup**  
**Company Registration Number 5250087**  
**Report of the Trustees**  
**For the Year Ended 31 March 2022**

The trustees present their report and the financial statements of the charitable company which is limited by guarantee for the year to 31 March 2022.

**Objectives and Activities**

The principal activity of the charitable company is that of a childcare provider to pre-school age children.

The trustees have sought to maintain the provision of a high quality of service to the children under their care. We provide an opportunity for local children to meet in a safe environment: to play and learn in a nurturing environment. The service provided is affordable. We have given due consideration to the guidance issued by and the Charity Commission and consider our service of substantial public benefit in the local community. The curriculum is regularly reviewed to ensure the level and content of education provided is appropriate, effective and varied.

The playgroup continued to enjoy a high level of support from volunteers including individuals and local organisations.

**Financial Review**

Due to the Covid environment, the playgroup was unfortunately closed for most of the year to 31 March 2021. The nursery took advantage of the Coronavirus Job Retention scheme. The nursery reopened during the year to 31 March 2022.

The charity returned to profit in the year to 31 March 2022, reporting a profit of £4,353. The charity was able to replace some of the reserves used during Covid. Reserves are strong at year end amounting to £39,711. The trustees consider their reserves adequate to cover six to nine months of costs.

The trustees consider their reserves adequate for the foreseeable future and have prepared the accounts on a going concern basis.

**Structure of Governance and Management**

The charity is run by volunteers and parents with the exception of two long serving employees.

The charity keeps both restricted and unrestricted funds as split in the accounts.

**Members of the Board of Directors and Trustees**

The directors, who are also trustees under charity law, who served during the period and up to the date of this report were as follows:

Charlotte Penniceard (appointed November 2007)  
Kerry Wright (appointed 1 October 2012)  
Victoria Lloyd-Roberts (appointed 1 October 2012)  
Elena Voroboyova (appointed 1 October 2012)  
Victoria Legh (appointed 17 August 2020)  
Lisa Gomer is Company Secretary (appointed 14 June 2019)

Trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up. The total number of such guarantees at 31 March 2022 was 4. The directors have no beneficial interest in the charitable company.

By Order of the Board  
For Playhouse Playgroup, Company Registration Number 05250087

Date

11/10/22

Director



**Playhouse Playgroup**  
**Company Registration Number 5250087**  
**Report of the Directors**  
**For the Year Ended 31 March 2022**

The directors present their report and the financial statements of the charitable company which is limited by guarantee for the year to 31 March 2022.

**Statement of Director's Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each period which gives a true and fair view of the company's state of affairs at the end of the period and of its profit and loss for that period. In preparing those financial statements the director is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

By Order of the Board  
For Playhouse Playgroup, Company Registration Number 05250087

Date 11/10/22

Director 



## Independent examiner's report to the trustees of Playhouse Playgroup

I report on the accounts of Playhouse Playgroup, Charity Number 1108286, for the year ended 31 March 2022.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts

Signed

\_\_\_\_ Pamela Warwick



Name:

Pamela Warwick

Relevant professional qualification or body:

ICAS

Address:

55 Ellerton Road, London, SW18 3NQ

Date:

26/10/2022

**Playhouse Playgroup**  
**Statement of Financial Activities**  
**Incorporating Income and Expenditure Account**  
**For the Year Ended 31 March 2022**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Incoming Resources</b>				
Parental Fees	36,152		36,152	5,929
Fund Raising	1,548		1,548	49
Sponsorship	-		-	-
Investment Income	-		-	3
Grant Income	-		-	13,681
Other Income	2,831		2,831	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income Resources</b>	<b>40,531</b>		<b>40,531</b>	<b>19,662</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources Expended</b>				
Direct Charitable Expenditure	36,178		36,178	27,318
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Resources Expended</b>	<b>36,178</b>		<b>36,178</b>	<b>27,318</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Movement in Funds</b>	<b>4,353</b>		<b>4,353</b>	<b>(7,656)</b>
	<hr/>	<hr/>	<hr/>	<hr/>
Transfer between Funds	0	0	0	0
Fund Balances brought forward	32,839	2,519	35,358	40,495
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund Balances carried forward</b>	<b>37,192</b>	<b>2,519</b>	<b>39,711</b>	<b>32,839</b>
	<hr/>	<hr/>	<hr/>	<hr/>

All the company's activities are continuing.

The company had no recognised gains or loss other than the net incoming resources for the year.  
The movement in reserves is shown above.

The notes on pages 6 to 8 form part of these financial statements.

**Playhouse Playgroup  
Balance Sheet  
As At 31 March 2022**

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	6	177	236
Current Assets			
Bank and Cash and in Hand		40,844	41,165
Debtors		-	881
Prepayments		1,042	883
		<hr/>	<hr/>
		41,886	42,879
Creditors			
Amounts falling due within one year	7	4,871	10,276
		<hr/>	<hr/>
Net Current Liabilities		37,015	32,605
		<hr/>	<hr/>
Total Assets Less Current Liabilities		37,192	32,841
		<hr/>	<hr/>
Funds			
Restricted Funds		2,519	2,519
Unrestricted Funds		37,192	30,320
		<hr/>	<hr/>
Total of Restricted and Unrestricted Funds		39,711	32,839
		<hr/>	<hr/>

The notes on pages 7 to 9 form an integral part of these financial statements.

For the period ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the board on

11/10/22

Signed on its behalf by





**Playhouse Playgroup**  
**Notes to the Accounts**  
**For the Year Ended 31 March 2022**

**1 Statutory information**

Playhouse Playgroup is a registered charity, limited by guarantee, registered in England and Wales, registration number 05250087. The registered office and principal place of business is The Romany Scout Hut, Lyford Road, London, SW18.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting Policies**

These financial statements for the year ended 31 March 2022 comply with FRS 102 Section 1A Small Entities.

The principal accounting policies are:

**(a) Basis of Accounting**

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

**(b) Going Concern**

The financial statements have been prepared on historical cost convention and include the results of the charity's operations which are described in the trustees report and all of which are continuing.

At the balance sheet date the UK government had implemented a country wide lockdown in response to the Covid19 virus in the UK and globally. Considerable uncertainty exists around the shorter and longer term impact. A going concern basis is still considered an appropriate basis of preparation for the accounts.

**(c) Presentation Currency**

The accounts are presented in GBP.

**(d) Income**

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received. Donations are valued and included in income to the extent that it represents goods or services which would otherwise be purchased. Grants are recognised in full in the Statement of Financial Activities in the year in which they are received, or receivable, whichever is earlier. Proceeds from fees charged are recognised as income in the period in which they are receivable. Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

Unrestricted funds are donations and other income received or generated for charitable purposes.

**(e) Expenditure**

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings and statutory compliance. They also include costs incurred in the general administration of the charitable company.

**(f) Tangible Fixed Assets**

Depreciation has been calculated on a reducing balance basis in order to write off fixed assets over their useful economic lives:

Equipment, Fixtures and Fittings                      25%

**(g) Company Limited By Guarantee**

The charitable company is limited by guarantee and consequently does not have share capital.

**Playhouse Playgroup  
Notes to the Accounts  
For the Year Ended 31 March 2022**

**4 Charitable Costs**

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Wages incl Employer's NIC and pension	20,136	20,136	22,608
Operational Costs	4,409	4,409	1,089
Insurance	487	487	429
Depreciation	59	59	79
Miscellaneous	5,379	5,379	3,655
Rent	5,708	5,708	458
	<hr/>	<hr/>	<hr/>
	36,178	36,178	27,318
	<hr/>	<hr/>	<hr/>

**5 Operating loss**

	2022 £	2021 £
Loss is stated after charging:		
Depreciation on tangible fixed assets	59	79
Pension costs	1,594	1,338

**6 Tangible Assets**

	Fixtures, Fittings and Equipment £	Total £
Cost		
Brought Forward	8,509	8,509
	<hr/>	<hr/>
As At 31 March 2022	8,509	8,509
	<hr/>	<hr/>
Accumulated Depreciation		
Depreciation Brought Forward	8,273	8,273
Charge for the period	59	59
	<hr/>	<hr/>
Accumulated Depreciation as at 31 March 2022	8,332	8,332
	<hr/>	<hr/>
Net Book Value		
As At 31 March 2022	177	177
	<hr/>	<hr/>
Net Book Value		
As At 31 March 2021	236	236
	<hr/>	<hr/>

*V. Smith*



**Playhouse Playgroup**  
**Notes to the Accounts**  
**For the Period Ended 31 March 2022**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>7</b>	<b>Creditors</b>		
	Trade creditors	602	-
	Accruals and Deferred Income	4,269	10,276
		<hr/>	<hr/>
		4,871	10,276
		<hr/>	<hr/>

**8**      **Average number of employees**

During the year the average number of employees was 2 (2021: 2).

*Victoria*