

**Playhouse Playgroup
Trustees Annual Report and Accounts
For the Year Ended 31 March 2023**

Company Registration Number
5250087

Charity Number
1108286

Playhouse Playgroup
Company Registration Number 5250087
Report of the Trustees
For the Year Ended 31 March 2023

The trustees present their report and the financial statements of the charitable company which is limited by guarantee for the year to 31 March 2023.

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

The nursery took advantage of the Coronavirus Job Retention scheme in 2022. The nursery fully reopened during the year to 31 March 2022.

The charity reported a profit in the year to 31 March 2023 of £6,668. Reserves are strong at year end amounting to £43,860. The trustees consider their reserves adequate to cover more than 12 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 one long serving employee and a number of paid part time staff following the departure of the second long serving employee.

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 30 October 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 2023 was 5. The directors have no beneficial interest in the charitable company.

By Order of the Board

For Playhouse Playgroup, Company Registration Number 05250087

Date 5.12.2023

Director V Lloyd-Roberts
Playhouse Playgroup

Company Registration Number 5250087
Report of the Directors
For the Year Ended 31 March 2023

The directors present their report and the financial statements of the charitable company which is limited by guarantee for the year to 31 March 2023.

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 5.12/2023

Director

V Lloyd-Roberts

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 2023.

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 130 of the Charities Act;
- the accounts do not accord with such records;
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination;

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

Signed

____Pamela Warwick_____

Name:
Relevant professional qualification or body:
Address:

Pamela Warwick
ICAS
55 Ellerton Road, London, SW18 3NQ

Date:

7 December 2023

Playhouse Playgroup
Statement of Financial Activities
Incorporating Income and Expenditure Account
For the Year Ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources				
Parental Fees	38,144		38,144	36,152
Fund Raising	2,108		2,108	1,548
Sponsorship	1,500		1,500	-
Investment Income	44		44	-
Other Income	-		-	2,831
	<hr/>	<hr/>	<hr/>	<hr/>
Total Income Resources	41,796		41,796	40,531
	<hr/>	<hr/>	<hr/>	<hr/>
Resources Expended				
Direct Charitable Expenditure	35,128		35,128	36,178
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	35,128		35,128	36,178
	<hr/>	<hr/>	<hr/>	<hr/>
Net Movement in Funds	6,668		6,668	4,353
	<hr/>	<hr/>	<hr/>	<hr/>
Transfer between Funds	0	0	0	0
Fund Balances brought forward	41,341	2,519	43,860	35,358
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances carried forward	41,341	2,519	43,860	39,711
	<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 9 form part of these financial statements.

**Playhouse Playgroup
Balance Sheet
As At 31 March 2023**

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	6	132	177
Current Assets			
Bank and Cash and in Hand		47,664	40,844
Debtors	7	1,740	-
Prepayments		1,250	1,042
		<hr/>	<hr/>
		50,654	41,886
Creditors			
Amounts falling due within one year	8	6,926	4,871
		<hr/>	<hr/>
Net Current Liabilities		43,728	37,015
		<hr/>	<hr/>
Total Assets Less Current Liabilities		43,860	37,192
		<hr/>	<hr/>
Funds			
Restricted Funds		2,519	2,519
Unrestricted Funds		41,341	37,192
		<hr/>	<hr/>
Total of Restricted and Unrestricted Funds		43,860	39,711
		<hr/>	<hr/>

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

For the period ending 31 March 2023 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 5.12.2023

Signed on its behalf by V Lloyd-Roberts

**Playhouse Playgroup
Notes to the Accounts
For the Year Ended 31 March 2023**

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 2023 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.

(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%
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(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 2023

4 Charitable Costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages incl Employer's NIC and pension	12,498	12,498	20,136
Operational Costs	10,698	10,698	4,409
Insurance	542	542	487
Depreciation	44	44	59
Miscellaneous	6,096	6,096	5,379
Rent	5,250	5,250	5,708
	<hr/>	<hr/>	<hr/>
	35,128	35,128	36,178
	<hr/>	<hr/>	<hr/>

5 Operating loss

**2023
£** **2022
£**

Loss is stated after charging:

Depreciation on tangible fixed assets	44	59
Pension costs	787	1,594

6 Tangible Assets

	Fixtures, Fittings and Equipment £	Total £
Cost		
Brought Forward	8,509	8,509
	<hr/>	<hr/>
As At 31 March 2023	8,509	8,509
	<hr/>	<hr/>
Accumulated Depreciation		
Depreciation Brought Forward	8,333	8,333
Charge for the period	44	44
	<hr/>	<hr/>
Accumulated Depreciation as at 31 March 2023	8,377	8,377
	<hr/>	<hr/>
Net Book Value		
As At 31 March 2023	132	132
	<hr/>	<hr/>
Net Book Value		
As At 31 March 2022	177	177
	<hr/>	<hr/>

**Playhouse Playgroup
Notes to the Accounts
For the Period Ended 31 March 2023**

		2023 £	2022 £
7	Debtors		
	Trade debtors	1,740	-
		<hr/>	<hr/>
		1,740	-
		<hr/> <hr/>	<hr/> <hr/>
		2023 £	2022 £
8	Creditors		
	Trade creditors	-	602
	Accruals and Deferred Income	6,926	4,269
		<hr/>	<hr/>
		6,926	4,871
		<hr/> <hr/>	<hr/> <hr/>

9 Average number of employees

During the year the average number of employees was 1 (2022: 2).