

KINETON PLAYGROUP LTD

England & Wales · Charity number 1115513

Details

Other names	KASC, KINETON AFTER SCHOOL CLUB, KINETON PLAYGROUP
Status	Registered
Legal form	Charitable company
Company number	05812933
Registered	2006-07-24
Register	View on the Charity Commission register

Contact

Address	Helen's Place King Johns Road Kineton Warwick
Phone	01926640010
Email	kinetonplaygroup@welearn365.com
Website	www.kinetonplaygroup.org.uk

Activities

Objects: A) TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER 11 YEARS OF AGE WITH A FOCUS ON PRE SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:1) 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 ABILITY2) 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 AREA. 3) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE SCHOOL ALLIANCEB) TO MAINTAIN, MANAGE AND IMPROVE FACILITIES FOR ACTIVITIES PROMOTED BY THE CHARITY AND ASSOCIATED BODIES IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: provide playgroup sessions for children aged 2 - 5and before and after school club sessions for children aged 3 - 11

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED BY GI. IN PRACTICE, WARWICKSHIRE.
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£359,914	£352,068	-	-
2024-07-31	£313,916	£321,490	-	-
2023-07-31	£287,250	£296,509	-	-
2022-07-31	£246,096	£272,324	-	-
2021-07-31	£261,694	£263,538	-	-
2020-07-31	£272,121	£263,018	-	-

Trustees

Name	Role	Appointed
Clare McClelland		2024-06-06
Harriet Eleanor Jane Phillips		2022-08-17
Lyndsay Inglis Buchanan		2021-11-17
Michael Alan Lawrence		2025-02-19

KINETON PLAYGROUP LTD

England & Wales - Charity number 1115513

Accounts

Company Registration Number 05812933

KINETON PLAYGROUP LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

Charity Number 1115513

KINETON PLAYGROUP LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

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KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2025

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Kineton Playgroup Ltd

Charity registration number 1115513

Company registration number 05812933

Registered office
Helen's Place
King Johns Road
Kineton
Warwick
CV35 0HS

Directors

The directors who served the company during the year were as follows:

Lyndsay Inglis Buchanan
Harriet Phillips
Michael Alan Lawrence (Appointed 27/02/2025)
Claire Louise McClelland
Catherine Myfannwy Thompson (Resigned 08/01/2025)

Trustees

The trustees of the Charity are as stated below:

Lyndsay Inglis Buchanan
Catherine Myfannwy Thompson (Resigned 08/01/2025)
Harriet Phillips
Claire Louise McCelland (Appointed 06/06/2024)
Michael Alan Lawrence (Appointed 27/02/2025)

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees Responsibilities

Company Law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit of the charity for that period. In preparing these accounts the trustees are required to: -

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts; and

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

OBJECTIVES AND ACTIVITIES

Kineton Playgroup Ltd offers a safe welcoming environment where children can learn through play. Kineton Playgroup Ltd was rated outstanding in all areas of our most recent Ofsted reports in November 2014 and May 2022.

Helen's Place opened in September 2007 and provides an excellent venue for 'our' children to participate in a wide variety of activities, supervised by our experienced staff. Prior to moving to this building, Kineton Playgroup Ltd operated from the Methodist Church in Kineton and Kineton Playgroup has been serving the local community since 1967.

Kineton Playgroup Ltd is a community organisation run by a committee from parents. It is LA registered, Ofsted inspected and a member of the Pre-School Learning Alliance.

The overall aims are to: -

Provide the children, parents and carers of the Kineton village community and surrounding area with quality, flexible and affordable care and education in a familiar setting during term time.

KINETON PLAYGROUP LTD
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 JULY 2025

Provide a happy and enriching environment and experience for all the children in our care.

Kineton Playgroup Ltd runs pre-school sessions during term time for children from two years to five years old from 9am to 3pm and has strong links with the local primary schools to which our children transfer.

We also offer wrap around care from 8am to 6pm during term time and from 8am to 5pm during most school holidays for children from three to twelve years old.

Responsibilities of management committee

The company runs Kineton Playgroup and Kineton After School Club (KASC) and is a charitable company limited by guarantee. Its directors come from the volunteer management committee, largely made up of parents. Committee responsibilities include the administration of the charity, the employment of staff, financial management and fundraising. The committee meets each half term. The setting manager also attends committee meetings and meets regularly with the Chair and other committee members to discuss issues as they arise. The directors of the company are also charity trustees for the purposes of Charity Law and are known as the management committee. Each gives their time voluntarily and receive no benefit from the charity. Training is given as appropriate.

Risk Management

The management committee and setting manager have conducted a review of the major risks to which the company is exposed. A Risk Register has been established and is up-dated regularly. The following major risks have been identified: -

Serious injury or accident to a child: Health & Safety, Major Incident and Accident Policies are in place along with both general and specific risk assessment. All are reviewed annually or as circumstances dictate. All members of staff are trained in correct procedures and all contact staff have received certificated paediatric First Aid training. All accident and incidents are reported and followed up. Annual and other inspections as appropriate are carried out by ROSPA and other approved contractors according to their areas of expertise.

Lower numbers of children registering and attending which would reduce income and lead to a reduction in staff hours required. All staff are on a zero hours contract with weekly hours being reviewed and agreed each academic year to match registration numbers.

Major pandemic illness resulting in closure of playgroup: insurance policy will cover our costs for one term although closure to Coronavirus pandemic has now been excluded.

KINETON PLAYGROUP LTD
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 JULY 2025

Damage to building by fire or other incident resulting in closure: insurance policy will cover our costs. Alternative accommodation to be found within the village to enable playgroup operations to continue.

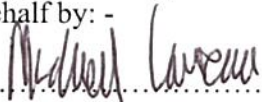
Change of government policy relating to funding of pre-school sessions: Charging policy already in place for those not eligible for funding.

Financial Report

The operational income for the company is received through session fees, paid direct by parents, and government early years funding. A small amount of additional income is raised each year through donations, fundraising events and applications for small grants from various sources.

The long term impact of the current economic climate, increases in national living wage and minimum wage rates and changes in central government policies and funding for early years and wraparound childcare (in particular the incoming Government's commitment to ensure primary schools provide free breakfast clubs for all children and to extend fixed funding hours for children from the age of nine months) on future operations continues uncertain, but conservative budget estimates indicate that the setting should be able to remain operational in future years in the medium term at least.

The report was approved by order of the board of trustees on 30th April 2026 and signed on its behalf by: -


.....
Michael Lawrence
Trustee

KINETON PLAYGROUP LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF KINETON PLAYGROUP LTD

YEAR ENDED 31 JULY 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 July 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


.....

James Freeman FCA
Grineaux Accountants Limited
20 Market Hill
Southam
Warwickshire
CV47 0HF

KINETON PLAYGROUP LTD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Fees & Grants		351,880	-	351,880	306,908
Fundraising		424	-	424	593
Sundry Income		6,882	-	6,882	5,849
		359,186	-	359,186	313,350
Interest Received		728	-	728	566
Total Incoming Resources		359,914	-	359,914	313,916
Resources Expended					
Administration Expenses		352,068	-	352,068	321,490
Net Incoming/ (Outgoing) Resources for The Year		7,846	-	7,846	(7,574)
Total Funds Brought Forward		191,005	-	191,005	198,579
Total Funds Carried Forward		198,851	-	198,851	191,005

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 JULY 2025

	Note	2025 £	2024 £
Income		359,186	313,350
Total Expenditure		352,068	321,490
Operating Surplus/ (Deficiency)		7,118	(8,140)
Other Income			
Interest Receivable		728	566
Surplus/ (Deficit) On Ordinary Activities Before Taxation		7,846	(7,574)
Taxation		-	-
Retained Surplus/ (Deficit) For The Financial Year		7,846	(7,574)

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD

BALANCE SHEET

YEAR ENDED 31 JULY 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	2	101,220	106,675
Current Assets			
Debtors	3	11,706	15,199
Cash at bank and in hand		<u>92,320</u>	<u>73,755</u>
		104,026	88,954
Current Liabilities: Amounts falling due within one year	4	<u>6,395</u>	<u>4,624</u>
Net Current Assets		97,631	84,330
Net Assets		<u>198,851</u>	<u>191,005</u>
Funds			
Restricted Income Fund	6	-	-
Unrestricted Income Fund	6	198,851	191,005
Total Funds		<u>198,851</u>	<u>191,005</u>

For the year ended 31 July 2025 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 of its accounts for the year in question in accordance with section 476.

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

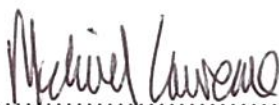
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime and with the Financial Reporting Standard for Smaller entities (effective April 2018).

KINETON PLAYGROUP LTD

BALANCE SHEET *(continued)*

YEAR ENDED 31 JULY 2025

These financial statements were approved by the members of the committee on the 30th April 2026 and are signed on their behalf by:



.....
Michael Lawrence
Trustee

Company Registration Number 05812933

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- Straight line over three years
Buildings	- Straight line over twenty five years
Equipment and Toys	- 25% Reducing Balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

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

2. Tangible Fixed Assets

	Buildings	Equipment & Toys	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 August 2024	283,762	37,975	8,018	329,755
Additions	6,677	1,088	-	7,765
At 31 July 2025	290,439	39,063	8,018	337,520
Depreciation				
At 1 August 2024	181,389	34,959	6,732	223,081
Charge for the year	11,551	1,026	643	13,220
At 31 July 2025	192,940	35,985	7,376	236,301
Net Book Value				
At 31 July 2025	97,499	3,078	642	101,220
At 31 July 2024	102,373	3,016	1,286	106,675

3. Debtors

	<u>2025</u>	<u>2024</u>
	£	£
Trade Debtors	7,618	9,804
Prepayments	4,089	5,395
	11,706	15,199

4. Creditors

	<u>2025</u>	<u>2024</u>
	£	£
Trade Creditors	1,985	52
Accruals	774	774
PAYE Creditor	3,636	3,798
	6,395	4,624

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

5. Staff Costs

	<u>2025</u>	<u>2024</u>
	£	£
Wages and Salaries	223,848	203,481
Social Security Costs	50,233	41,982
Pension Costs	13,694	13,441
	<u>287,775</u>	<u>258,904</u>

The average monthly number of employees during the year was as follows:

<u>2025</u>	<u>2024</u>
16	16

6. Movement in Funds

	As at 01/08/2024	Movement In Funds	As at 31/07/2025
	£	£	£
Unrestricted Funds			
General Funds	191,005	7,846	198,851
Restricted Funds			
Building Fund	-	-	-
Total Funds	<u>191,005</u>	<u>7,846</u>	<u>198,851</u>

KINETON PLAYGROUP LTD

England & Wales - Charity number 1115513

Accounts

Company Registration Number 05812933

KINETON PLAYGROUP LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Charity Number 1115513

KINETON PLAYGROUP LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

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KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2024

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Charity registration number 1115513

Company registration number 05812933

Registered office
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CV35 0HS

Directors

The directors who served the company during the year were as follows:

Lyndsay Inglis Buchanan

Harriet Phillips

Michael Alan Lawrence (Appointed 27/02/2025)

Claire Louise McClelland (Appointed 06/06/2024)

Catherine Myfannwy Thompson (Resigned 08/01/2025)

Trustees

The trustees of the Charity are as stated below:

Lyndsay Inglis Buchanan

Catherine Myfannwy Thompson (Resigned 08/01/2025)

Harriet Phillips

Claire Louise McClelland (Appointed 06/06/2024)

Michael Alan Lawrence (Appointed 27/02/2025)

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees Responsibilities

Company Law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit of the charity for that period. In preparing these accounts the trustees are required to: -

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts; and

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OBJECTIVES AND ACTIVITIES

Kinton Playgroup Ltd offers a safe welcoming environment where children can learn through play. Kinton Playgroup Ltd was rated outstanding in all areas of our most recent Ofsted reports in November 2014 and May 2022.

Helen's Place opened in September 2007 and provides an excellent venue for 'our' children to participate in a wide variety of activities, supervised by our experienced staff. Prior to moving to this building, Kinton Playgroup Ltd operated from the Methodist Church in Kinton and Kinton Playgroup has been serving the local community since 1967.

Kinton Playgroup Ltd is a community organisation run by a committee from parents. It is LA registered, Ofsted inspected and a member of the Pre-School Learning Alliance.

The overall aims are to: -

Provide the children, parents and carers of the Kinton village community and surrounding area with quality, flexible and affordable care and education in a familiar setting during term time.

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2024

Provide a happy and enriching environment and experience for all the children in our care.

Kineton Playgroup Ltd runs pre-school sessions during term time for children from two years to five years old from 9am to 3pm and has strong links with the local primary schools to which our children transfer.

We also offer wrap around care from 8am to 6pm during term time and from 8am to 5pm during most school holidays for children from three to twelve years old.

Responsibilities of management committee

The company runs Kineton Playgroup and Kineton After School Club (KASC) and is a charitable company limited by guarantee. Its directors come from the volunteer management committee, largely made up of parents. Committee responsibilities include the administration of the charity, the employment of staff, financial management and fundraising. The committee meets each half term. The setting manager also attends committee meetings and meets regularly with the Chair and other committee members to discuss issues as they arise. The directors of the company are also charity trustees for the purposes of Charity Law and are known as the management committee. Each gives their time voluntarily and receive no benefit from the charity. Training is given as appropriate.

Risk Management

The management committee and setting manager have conducted a review of the major risks to which the company is exposed. A Risk Register has been established and is up-dated regularly. The following major risks have been identified: -

Serious injury or accident to a child: Health & Safety, Major Incident and Accident Policies are in place along with both general and specific risk assessment. All are reviewed annually or as circumstances dictate. All members of staff are trained in correct procedures and all contact staff have received certificated paediatric First Aid training. All accident and incidents are reported and followed up. Annual and other inspections as appropriate are carried out by ROSPA and other approved contractors according to their areas of expertise.

Lower numbers of children registering and attending which would reduce income and lead to a reduction in staff hours required. All staff are on a zero hours contract with weekly hours being reviewed and agreed each academic year to match registration numbers.

Major pandemic illness resulting in closure of playgroup: insurance policy will cover our costs for one term although closure to Coronavirus pandemic has now been excluded.

KINETON PLAYGROUP LTD
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 JULY 2024

Damage to building by fire or other incident resulting in closure: insurance policy will cover our costs. Alternative accommodation to be found within the village to enable playgroup operations to continue.

Change of government policy relating to funding of pre-school sessions: Charging policy already in place for those not eligible for funding.

Financial Report

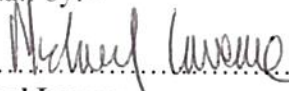
The operational income for the company is received through session fees, paid direct by parents, and government early years funding. A small amount of additional income is raised each year through donations, fundraising events and applications for small grants from various sources.

Possible long-term impacts on future operations include: -

- Changes in economic climate
- Increase in national living wage and minimum wage rates
- Changes in early years funding, including extending funded hours
- Changes in government policies, including commitment to funded breakfast clubs for primary children.

However, even with these future uncertainties, conservative budget estimates indicate that the setting should be able to remain operational in future year in the medium-term at least.

The report was approved by order of the board of trustees on 30th April 2025 and signed on its behalf by: -

.....

Michael Lawrence
Trustee

KINETON PLAYGROUP LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF KINETON PLAYGROUP LTD

YEAR ENDED 31 JULY 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 July 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

J. Freeman

James Freeman FCA
Grineaux Accountants Limited
20 Market Hill
Southam
Warwickshire
CV47 0HF

KINETON PLAYGROUP LTD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Fees & Grants		306,908	-	306,908	281,980
Fundraising		593	-	593	977
Sundry Income		5,849	-	5,849	4,293
		313,350	-	313,350	287,250
Interest Received		566	-	566	419
Total Incoming Resources		313,916	-	313,916	287,669
Resources Expended					
Administration Expenses		321,490	-	321,490	296,509
Net Incoming/ (Outgoing) Resources for The Year		(7,574)	-	(7,574)	(8,840)
Total Funds Brought Forward		198,579	-	198,579	207,419
Total Funds Carried Forward		191,005	-	191,005	198,579

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 JULY 2024

	Note	2024 £	2023 £
Income		313,350	287,250
Total Expenditure		321,490	296,509
Operating Surplus/ (Deficiency)		(8,140)	(9,259)
Other Income			
Interest Receivable		566	419
Surplus/ (Deficit) On Ordinary Activities Before Taxation		(7,574)	(8,840)
Taxation		-	-
Retained Surplus/ (Deficit) For The Financial Year		(7,574)	(8,840)

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD

BALANCE SHEET

YEAR ENDED 31 JULY 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	2	106,675	108,679
Current Assets			
Debtors	3	15,199	6,501
Cash at bank and in hand		<u>73,755</u>	<u>90,853</u>
		88,954	97,354
Current Liabilities: Amounts falling due within one year	4	<u>4,624</u>	<u>7,454</u>
Net Current Assets		84,330	89,900
Net Assets		<u>191,005</u>	<u>198,579</u>
Funds			
Restricted Income Fund	6	-	-
Unrestricted Income Fund	6	191,005	198,579
Total Funds		<u>191,005</u>	<u>198,579</u>

For the year ended 31 July 2024 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 of its accounts for the year in question in accordance with section 476.

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

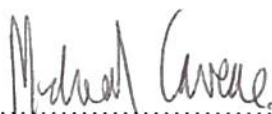
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime and with the Financial Reporting Standard for Smaller entities (effective April 2018).

KINETON PLAYGROUP LTD

BALANCE SHEET *(continued)*

YEAR ENDED 31 JULY 2024

These financial statements were approved by the members of the committee on the 30th April 2025 and are signed on their behalf by:



.....
Michael Lawrence
Trustee

Company Registration Number 05812933

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- Straight line over three years
Buildings	- Straight line over twenty five years
Equipment and Toys	- 25% Reducing Balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

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

2. Tangible Fixed Assets

	Buildings	Equipment & Toys	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 August 2023	274,165	37,975	6,688	318,828
Additions	9,597	-	1,330	10,927
At 31 July 2024	283,762	37,975	8,018	329,755
Depreciation				
At 1 August 2023	170,105	33,953	6,090	210,148
Charge for the year	11,284	1,006	642	12,932
At 31 July 2024	181,389	34,959	6,732	223,081
Net Book Value				
At 31 July 2024	102,373	3,016	1,286	106,675
At 31 July 2023	104,060	4,021	598	108,679

3. Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Debtors	9,804	2,319
Prepayments	5,395	4,182
	15,199	6,501

4. Creditors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Creditors	52	2,592
Accruals	774	774
PAYE Creditor	3,798	4,088
	4,624	7,454

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

5. Staff Costs

	<u>2024</u>	<u>2023</u>
	£	£
Wages and Salaries	203,481	182,995
Social Security Costs	41,982	35,177
Pension Costs	13,441	11,937
	<u>258,904</u>	<u>230,109</u>

The average monthly number of employees during the year was as follows:

<u>2024</u>	<u>2023</u>
16	16

6. Movement in Funds

	As at 01/08/2023	Movement In Funds	As at 31/07/2024
	£	£	£
Unrestricted Funds			
General Funds	198,579	(7,574)	191,005
Restricted Funds			
Building Fund	-	-	-
Total Funds	<u>198,579</u>	<u>(7,574)</u>	<u>191,005</u>

KINETON PLAYGROUP LTD

England & Wales - Charity number 1115513

Accounts

Company Registration Number 05812933

KINETON PLAYGROUP LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

Charity Number 1115513

KINETON PLAYGROUP LTD

FINANCIAL STATEMENTS YEAR ENDED 31 JULY 2022

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KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2022

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Kineton Playgroup Ltd

Charity registration number 1115513

Company registration number 05812933

Registered office
Helen's Place
King Johns Road
Kineton
Warwickshire
CV35 0HS

Directors

The directors who served the company during the year were as follows:

Harriet Phillips (Appointed 17/08/2022)

Anna Rose Butcher (Resigned 14/11/2022)

Catherine Myfannwy Thompson

Nicola Claire McCarthy (Resigned 14/11/2022)

Sally Rebecca Seddon (Resigned 14/11/2022)

Michelle Marie Cahill (Resigned 07/01/2022)

Lyndsay Inglis Buchanan (Appointed 17/11/2021)

Jemima Elizabeth Strain (Appointed 12/01/2022 & Resigned 12/05/2022)

Trustees

The trustees of the Charity are as stated below:

Sally Rebecca Seddon (Resigned 14/11/2022)

Harriet Phillips (Appointed 17/08/2022)

Nicola Claire McCarthy (Resigned 14/11/2022)

Anna Rose Butcher (Resigned 14/11/2022)

Lyndsay Inglis Buchanan (Appointed 17/11/2021)

Catherine Myfannwy Thompson

Jemima Elizabeth Strain (Appointed 12/01/2022 & Resigned 12/05/2022)

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees Responsibilities

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit of the charity for that period. In preparing these accounts the trustees are required to: -

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts; and

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

OBJECTIVES AND ACTIVITIES

Kineton Playgroup Ltd offers a safe welcoming environment where children can learn through play. Kineton Playgroup Ltd was rated outstanding in all areas of our most recent Ofsted reports in November 2014 and May 2022.

Helen's Place opened in September 2007 and provides an excellent venue for 'our' children to participate in a wide variety of activities, supervised by our experienced staff. Prior to moving to this building, Kineton Playgroup Ltd operated from the Methodist Church in Kineton and Kineton Playgroup has been serving the local community since 1967.

Kineton Playgroup Ltd is a community organisation run by a committee from parents. It is LA registered, Ofsted inspected and a member of the Pre-School Learning Alliance.

The overall aims are to: -

Provide the children, parents and carers of the Kineton village community and surrounding area with quality, flexible and affordable care and education in a familiar setting during term time.

KINETON PLAYGROUP LTD
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 JULY 2022

Provide a happy and enriching environment and experience for all the children in our care.

Kineton Playgroup Ltd runs pre-school sessions during term time for children from two years to five years old from 9am to 3pm and has strong links with the local primary schools to which our children transfer.

We also offer wrap around care from 8am to 6pm during term time and from 8am to 5pm during most school holidays for children from three to twelve years old.

Responsibilities of management committee

The company runs Kineton Playgroup and Kineton After School Club (KASC) and is a charitable company limited by guarantee. Its directors come from the volunteer management committee, largely made up of parents. Committee responsibilities include the administration of the charity, the employment of staff, financial management and fundraising. The committee meets each half term. The setting manager also attends committee meetings and meets regularly with the Chair and other committee members to discuss issues as they arise. The directors of the company are also charity trustees for the purposes of Charity Law and are known as the management committee. Each gives their time voluntarily and receive no benefit from the charity. Training is given as appropriate.

Risk Management

The management committee and setting manager have conducted a review of the major risks to which the company is exposed. A Risk Register has been established and is up-dated regularly. The following major risks have been identified: -

Serious injury or accident to a child: Health & Safety, Major Incident and Accident Policies are in place along with both general and specific risk assessment. All are reviewed annually or as circumstances dictate. All members of staff are trained in correct procedures and all contact staff have received certificated paediatric First Aid training. All accident and incidents are reported and followed up. Annual and other inspections as appropriate are carried out by ROSPA and other approved contractors according to their areas of expertise.

Lower numbers of children registering and attending which would reduce income and lead to a reduction in staff hours required. All staff are on a zero hours contract with weekly hours being reviewed and agreed each academic year to match registration numbers.

Major pandemic illness resulting in closure of playgroup: insurance policy will cover our costs for one term although closure to Coronavirus pandemic has now been excluded.

Damage to building by fire or other incident resulting in closure: insurance policy will cover our costs. Alternative accommodation to be found within the village to enable playgroup operations to continue.

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2022

Change of government policy relating to funding of pre-school sessions: Charging policy already in place for those not eligible for funding.

Financial Report

The operational income for the company is received through session fees, paid direct by parents, or through government early years funding. A small amount of additional income is raised each year through donations, fundraising events and applications for small grants from various sources.

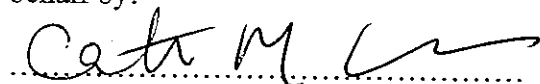
The financial and operational situations in 2021/22 continued to be affected by the longer-term impact of the Coronavirus pandemic. The revised Coronavirus Job Retention Scheme was used to support staff wages for one member of staff in the first two months of this period, until the formal end of the scheme.

Some operational limitations were imposed as a result of compliance with local and national regulations and guidelines during the Coronavirus pandemic, leading to increased staffing costs and other operational costs at the same time as decreased income. Many parents continued to work from home, so needed less childcare provision, especially in relation to before and after school and holiday club care. This had an enhanced impact as these are largely fee paying as opposed to funded sessions. However, the setting continued to remain open throughout the year.

The long-term impact of the pandemic, the current economic climate and possible changes in Government funding for early years on future operations remains uncertain, but conservative budget estimates indicate that the setting should be able to remain operational in future years in the medium term at least.

The report was approved by order of the board of trustees on 12th May 2023 and signed on its behalf by: -

16th CT.



Catherine Thompson
Trustee

KINETON PLAYGROUP LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF KINETON PLAYGROUP LTD

YEAR ENDED 31 JULY 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 July 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

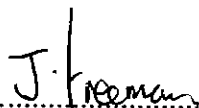
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



James Freeman FCA
Grineaux Accountants Limited
20 Market Hill
Southam
Warwickshire
CV47 0HF

KINETON PLAYGROUP LTD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Fees & Grants		239,385	-	239,385	258,569
Fundraising		1,198	-	1,198	2,788
Sundry Income		5,513	-	5,513	337
		246,096	-	246,096	261,694
Interest Received		40	-	40	56
Total Incoming Resources		246,136	-	246,136	261,750
Resources Expended					
Administration Expenses		272,324	-	272,324	263,538
Net Incoming/ (Outgoing) Resources for The Year		(26,188)	-	(26,188)	(1,788)
Total Funds Brought Forward		233,607	-	233,607	235,395
Total Funds Carried Forward		207,419	-	207,419	233,607

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 JULY 2022

	Note	2022 £	2021 £
Income		246,096	261,694
Total Expenditure		272,324	263,538
Operating Surplus/ (Deficiency)		(26,228)	(1,844)
Other Income			
Interest Receivable		40	56
Surplus/ (Deficit) On Ordinary Activities Before Taxation		(26,188)	(1,788)
Taxation		-	-
Retained Surplus/ (Deficit) For The Financial Year		(26,188)	(1,788)

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD

BALANCE SHEET

YEAR ENDED 31 JULY 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	2	118,316	129,522
Current Assets			
Debtors	3	7,272	6,871
Cash at bank and in hand		<u>86,893</u>	<u>101,076</u>
		94,165	107,947
Current Liabilities: Amounts falling due within one year	4	<u>5,062</u>	<u>3,862</u>
Net Current Assets		89,103	104,085
Net Assets		<u>207,419</u>	<u>233,607</u>
Funds			
Restricted Income Fund	6	-	-
Unrestricted Income Fund	6	207,419	233,607
Total Funds		<u>207,419</u>	<u>233,607</u>

For the year ended 31 July 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 of its accounts for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime and with the Financial Reporting Standard for Smaller entities (effective April 2018).

KINETON PLAYGROUP LTD

BALANCE SHEET *(continued)*

YEAR ENDED 31 JULY 2022

These financial statements were approved by the members of the committee on the 12th May 2023 and are signed on their behalf by:

16th CT.



.....
Catherine Thompson
Trustee

Company Registration Number 05812933

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- Straight line over three years
Buildings	- Straight line over twenty five years
Equipment and Toys	- 25% Reducing Balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

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

2. Tangible Fixed Assets

	Buildings	Equipment & Toys	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 August 2021	272,487	36,266	5,806	314,559
Additions	-	1,367	-	1,367
At 31 July 2022	272,487	37,633	5,806	315,926
Depreciation				
At 1 August 2021	148,305	30,940	5,792	185,037
Charge for the year	10,900	1,673	-	12,573
At 31 July 2022	159,205	32,613	5,792	197,610
Net Book Value				
At 31 July 2022	113,282	5,020	14	118,316
At 31 July 2021	124,182	5,326	14	129,522

3. Debtors

	<u>2022</u>	<u>2021</u>
	£	£
Trade Debtors	3,684	3,366
Prepayments	3,588	3,505
	7,272	6,871

4. Creditors

	<u>2022</u>	<u>2021</u>
	£	£
Trade Creditors	2,408	887
Accruals	720	805
PAYE Creditor	1,934	2,170
	5,062	3,862

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2022

5. Staff Costs

	<u>2022</u>	<u>2021</u>
	£	£
Wages and Salaries	171,946	179,732
Social Security Costs	28,960	25,161
Pension Costs	11,593	10,393
	<u>212,499</u>	<u>215,286</u>

The average monthly number of employees during the year was as follows:

<u>2022</u>	<u>2021</u>
16	14

6. Movement in Funds

	As at 01/08/2021	Movement In Funds	As at 31/07/2022
	£	£	£
Unrestricted Funds			
General Funds	233,607	(26,188)	207,419
Restricted Funds			
Building Fund	-	-	-
Total Funds	<u>233,607</u>	<u>(26,188)</u>	<u>207,419</u>

KINETON PLAYGROUP LTD

England & Wales - Charity number 1115513

Accounts

Company Registration Number 05812933

KINETON PLAYGROUP LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

Charity Number 1115513

KINETON PLAYGROUP LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

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KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Kineton Playgroup Ltd

Charity registration number 1115513

Company registration number 05812933

Registered office
Helen's Place
King Johns Road
Kineton
Warwickshire
CV35 0HS

Directors

The directors who served the company during the year were as follows:

Katie Castle (Resigned 17/10/2020)
Anna Rose Butcher
Tracey Ann Rooney (Resigned 17/10/2020)
Nicola Claire McCarthy
Sally Rebecca Seddon
Michelle Marie Cahill (Resigned 07/01/2022)
Lyndsay Inglis Buchanan (Appointed 17/11/2021)
Catherine Myfannwy Thompson (Appointed 26/05/2021)

Trustees

The trustees of the Charity are as stated below:

Sally Rebecca Seddon
Nicola Claire McCarthy
Anna Rose Butcher
Lyndsay Inglis Buchanan (Appointed 17/11/2021)
Catherine Myfannwy Thompson (Appointed 26/05/2021)

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees Responsibilities

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit of the charity for that period. In preparing these accounts the trustees are required to: -

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts; and

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

OBJECTIVES AND ACTIVITIES

Kineton Playgroup Ltd offers a safe welcoming environment where children can learn through play. Our most recent Ofsted report November 2014, stated that 'the management team is highly effective in monitoring and supporting the very broad range of educational programmes', and Kineton Playgroup Ltd was rated an outstanding provider in all areas.

Helen's Place opened in September 2007 and provides an excellent venue for 'our' children to participate in a wide variety of activities, supervised by our experienced staff. Prior to moving to this building, Kineton Playgroup Ltd operated from the Methodist Church in Kineton and has been serving the local community since 1967.

Kineton Playgroup Ltd is a community organisation run by a committee from parents. It is LA registered, Ofsted inspected and a member of the Pre-School Learning Alliance.

The overall aims are to: -

Provide the children, parents and carers of the Kineton village community and surrounding area with quality, flexible and affordable care and education in a familiar setting during term time.

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2021

Provide a happy and enriching environment and experience for all the children in our care.

Kineton Playgroup Ltd runs pre-school sessions during term time for children from two years to five years old from 9am to 3pm and has strong links with the local primary schools to which our children transfer.

We also offer wrap around care from 8am to 6pm during term time for children from three to twelve years old.

Responsibilities of management committee

The company runs Kineton Playgroup and Kineton After School Club (KASC) and is a charitable company limited by guarantee. Its directors come from the volunteer management committee, largely made up of parents. Committee responsibilities include the administration of the charity, the employment of staff, financial management and fundraising. The committee meets each half term. The setting manager also attends committee meetings and meets regularly with the Chair and other committee members to discuss issues as they arise. The directors of the company are also charity trustees for the purposes of Charity Law and are known as the management committee. Each gives their time voluntarily and receive no benefit from the charity. Training is given as appropriate.

Risk Management

The management committee and setting manager have conducted a review of the major risks to which the company is exposed. A Risk Register has been established and is up-dated regularly. The following major risks have been identified: -

Serious injury or accident to a child: Health & Safety, Major Incident and Accident Policies are in place along with both general and specific risk assessment. All are reviewed annually or as circumstances dictate. All members of staff are trained in correct procedures and all contact staff have received certificated paediatric First Aid training. All accident and incidents are reported and followed up. Annual and other inspections as appropriate are carried out by ROSPA and other approved contractors according to their areas of expertise.

Lower numbers of children registering and attending which would reduce income and lead to a reduction in staff hours required. All staff are on a zero hours contract with weekly hours being reviewed and agreed each academic year to match registration numbers.

Major pandemic illness resulting in closure of playgroup: insurance policy will cover our costs for one term.

Damage to building by fire or other incident resulting in closure: insurance policy will cover our costs. Alternative accommodation to be found within the village to enable playgroup operations to continue.

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2021

Change of government policy relating to funding of pre-school sessions: Charging policy already in place for those not eligible for funding.

Financial Report

The operational income for the company is received through session fees, paid direct by parents, or through government early years funding. A small amount of additional income is raised each year through donations, fundraising events and applications for small grants from various sources.

The financial and operational situations in 2020/21 continued to be affected by the Coronavirus pandemic. Compliance with changing Government regulations and guidance led to frequent changes in which sessions could be open as well as limitations and additional requirements on how they could be run, leading to increased staffing costs and other operational costs at the same time as decreased income. However, the setting was able to remain open throughout the year, in accordance with those regulations and guidelines.

The revised Coronavirus Job Retention Scheme was used to support staff wages for members of staff during this period.

The claim made under the setting's insurance policy for the period April to June 2020 was settled in October 2020. No further claim relating to the Coronavirus pandemic may be submitted in the future, although cover for other pandemic illness remains in force.

The long term impact of the pandemic on future operations remains uncertain, but conservative budget estimates indicate that the setting should be able to remain operational in future years.

The report was approved by order of the board of trustees on 19th May 2022 and signed on its behalf by: -


.....
Nicola McCarthy
Trustee

KINETON PLAYGROUP LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF KINETON PLAYGROUP LTD

YEAR ENDED 31 JULY 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 July 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

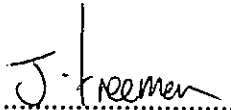
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


.....
James Freeman FCA
Grineaux Accountants Limited
20 Market Hill
Southam
Warwickshire
CV47 0HF

KINETON PLAYGROUP LTD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Fees & Grants		258,569	-	258,569	259,586
Fundraising		2,788	-	2,788	5,327
Sundry Income		337	-	337	7,208
		261,694	-	261,694	272,121
Interest Received		56	-	56	253
Total Incoming Resources		261,750	-	261,750	272,374
Resources Expended					
Administration Expenses		263,538	-	263,538	263,018
Net Incoming/ (Outgoing) Resources for The Year		(1,788)	-	(1,788)	9,356
Total Funds Brought Forward		235,395	-	235,395	226,039
Total Funds Carried Forward		233,607	-	233,607	235,395

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
Income		261,694	272,121
Total Expenditure		263,538	263,018
Operating Surplus/ (Deficiency)		(1,844)	9,103
Other Income			
Interest Receivable		56	253
Surplus/ (Deficit) On Ordinary Activities Before Taxation		(1,788)	9,356
Taxation		-	-
Retained Surplus/ (Deficit) For The Financial Year		(1,788)	9,356

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD

BALANCE SHEET

YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	2	129,522	138,979
Current Assets			
Debtors	3	6,871	13,130
Cash at bank and in hand		<u>101,076</u>	<u>88,928</u>
		107,947	102,058
Current Liabilities: Amounts falling due within one year	4	<u>3,862</u>	<u>5,642</u>
Net Current Assets		104,085	96,416
Net Assets		<u>233,607</u>	<u>235,395</u>
Funds			
Restricted Income Fund	6	-	-
Unrestricted Income Fund	6	233,607	235,395
Total Funds		<u>233,607</u>	<u>235,395</u>

For the year ended 31 July 2021 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 of its accounts for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime and with the Financial Reporting Standard for Smaller entities (effective April 2018).

KINETON PLAYGROUP LTD

BALANCE SHEET *(continued)*

YEAR ENDED 31 JULY 2021

These financial statements were approved by the members of the committee on the 19th May 2022 and are signed on their behalf by:



.....
Sally Seddon
Trustee

Company Registration Number 05812933

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- Straight line over three years
Buildings	- Straight line over twenty five years
Equipment and Toys	- 25% Reducing Balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

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

2. Tangible Fixed Assets

	Buildings	Equipment & Toys	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 August 2019	272,487	33,048	5,806	311,341
Additions	-	3,218	-	3,218
At 31 July 2020	<u>272,487</u>	<u>36,266</u>	<u>5,806</u>	<u>314,559</u>
Depreciation				
At 1 August 2019	137,405	29,165	5,792	172,362
Charge for the year	10,900	1,775	-	12,675
At 31 July 2020	<u>148,305</u>	<u>30,940</u>	<u>5,792</u>	<u>185,037</u>
Net Book Value				
At 31 July 2020	<u>124,182</u>	<u>5,326</u>	<u>14</u>	<u>129,522</u>
At 31 July 2019	<u>135,082</u>	<u>3,883</u>	<u>14</u>	<u>138,979</u>

3. Debtors

	<u>2021</u>	<u>2020</u>
	£	£
Trade Debtors	3,366	10,913
Prepayments	3,505	2,217
	<u>6,871</u>	<u>13,130</u>

4. Creditors

	<u>2021</u>	<u>2020</u>
	£	£
Trade Creditors	887	1,571
Accruals	805	1,901
PAYE Creditor	2,170	2,170
	<u>3,862</u>	<u>5,642</u>

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

5. Staff Costs

	<u>2021</u>	<u>2020</u>
	£	£
Wages and Salaries	179,732	171,322
Social Security Costs	25,161	28,223
Pension Costs	10,393	10,891
	<u>215,286</u>	<u>210,436</u>

The average monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
14	14

6. Movement in Funds

	As at 01/08/2020	Movement In Funds	As at 31/07/2021
	£	£	£
Unrestricted Funds			
General Funds	235,395	(1,788)	233,607
Restricted Funds			
Building Fund	-	-	-
Total Funds	<u>235,395</u>	<u>(1,788)</u>	<u>233,607</u>

KINETON PLAYGROUP LTD

England & Wales - Charity number 1115513

Accounts

Company Registration Number 05812933

KINETON PLAYGROUP LTD
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

Charity Number 1115513

KINETON PLAYGROUP LTD

FINANCIAL STATEMENTS YEAR ENDED 31 JULY 2020

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KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 JULY 2020

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Kineton Playgroup Ltd

Charity registration number 1115513

Company registration number 05812933

Registered office
Helen's Place
King Johns Road
Kineton
Warwickshire
CV35 0HS

Directors

The directors who served the company during the year were as follows:

Katie Castle (Resigned 17/10/2020)
Anna Rose Butcher
Tracey Ann Rooney (Resigned 17/10/2020)
Nicola Claire McCarthy
Sally Rebecca Seddon
Michelle Marie Cahill (Appointed 11/09/2020)

Trustees

The trustees of the Charity are as stated below:

Sally Rebecca Seddon
Nicola Claire McCarthy
Anna Rose Butcher
Michelle Marie Cahill (Appointed 11/09/2020)

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees Responsibilities

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of its surplus or deficit of the charity for that period. In preparing these accounts the trustees are required to: -

Select suitable accounting policies and then apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the accounts; and

Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue.

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

OBJECTIVES AND ACTIVITIES

Kineton Playgroup Ltd offers a safe welcoming environment where children can learn through play. Our most recent Ofsted report November 2014, stated that 'the management team is highly effective in monitoring and supporting the very broad range of educational programmes', and Kineton Playgroup Ltd was rated an outstanding provider in all areas.

Helen's Place opened in September 2007 and provides an excellent venue for 'our' children to participate in a wide variety of activities, supervised by our experienced staff. Prior to moving to this building, Kineton Playgroup Ltd operated from the Methodist Church in Kineton and has been serving the local community since 1967.

Kineton Playgroup Ltd is a community organisation run by a committee from parents. It is LA registered, Ofsted inspected and a member of the Pre-School Learning Alliance.

The overall aims are to: -

Provide the children, parents and carers of the Kineton village community and surrounding area with quality, flexible and affordable care and education in a familiar setting during term time.

KINETON PLAYGROUP LTD

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 JULY 2020

Provide a happy and enriching environment and experience for all the children in our care.

Kineton Playgroup Ltd runs pre-school sessions during term time for children from two years to five years old from 9am to 3pm and has strong links with the local primary schools to which our children transfer.

We also offer wrap around care from 8am to 6pm during term time for children from three to twelve years old.

Responsibilities of management committee

The company runs Kineton Playgroup and Kineton After School Club (KASC) and is a charitable company limited by guarantee. Its directors come from the volunteer management committee, largely made up of parents. Committee responsibilities include the administration of the charity, the employment of staff, financial management and fundraising. The committee meets each half term. The setting manager also attends committee meetings and meets regularly with the Chair and other committee members to discuss issues as they arise. The directors of the company are also charity trustees for the purposes of Charity Law and are known as the management committee. Each gives their time voluntarily and receive no benefit from the charity. Training is given as appropriate.

Risk Management

The management committee and setting manager have conducted a review of the major risks to which the company is exposed. A Risk Register has been established and is up-dated regularly. The following major risks have been identified: -

Serious injury or accident to a child: Health & Safety, Major Incident and Accident Policies are in place along with both general and specific risk assessment. All are reviewed annually or as circumstances dictate. All members of staff are trained in correct procedures and all contact staff have received certificated paediatric First Aid training. All accident and incidents are reported and followed up. Annual and other inspections as appropriate are carried out by ROSPA and other approved contractors according to their areas of expertise.

Lower numbers of children registering and attending which would reduce income and lead to a reduction in staff hours required. All staff are on a zero hours contract with weekly hours being reviewed and agreed each academic year to match registration numbers.

Major pandemic illness resulting in closure of playgroup: insurance policy will cover our costs for one term.

Damage to building by fire or other incident resulting in closure: insurance policy will cover our costs. Alternative accommodation to be found within the village to enable playgroup operations to continue.

KINETON PLAYGROUP LTD
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 JULY 2020

Change of government policy relating to funding of pre-school sessions: Charging policy already in place for those not eligible for funding.

Financial Report

The operational income for the company is received through session fees, paid direct by parents, or through government early years funding. A small amount of additional income is raised each year through fundraising events and applications for small grants from various sources.

The financial and operational situations in 2019/20 were severely affected by the Coronavirus pandemic. Following Government guidance, the setting was closed to all children with exception of those of essential workers and vulnerable children from 23 March to 10 June 2020.

Minimal numbers of children, far fewer than those eligible, attended during this period and as such no pre-school, KASC or holiday club fees were charged during this period, however Warwickshire Early Years funding continued based on an emergency statutory formula.

From 1 June to 17 July the setting was open for early years sessions only and from 20 July to end of the year limited holiday club sessions were open, all sessions were run in accordance with Government guidance in place at the time which resulted in increased staff and cleaning costs.

From 1 April to 30 June the setting was also funded to operate as an Early Years Hub for Warwickshire.

From 23 March to 31 May, the majority of staff members were placed on furlough, with 80% of their wages reclaimed under the Coronavirus Job Retention Scheme, however as more sessions were able to open, more staff members returned to work, but some continued under the furlough scheme in whole or in part.

A claim was made under the setting insurance policy but no settlement had been reached by the end of the financial year.

The impact of the pandemic on future operations remains uncertain, however conservative budget estimates the setting should be able to remain operational in future years although detail is uncertain at the present time.

No other investments are held. A budget and rolling 3-year cash flow forecast are maintained and financial reports are presented at each Management meeting. Any major spending outside of the budget is approved by the Management committee. There was no major capital spending in 2019/20.

KINETON PLAYGROUP LTD
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 JULY 2020

The report was approved by order of the board of trustees on 25th March 2021 and signed on its behalf by: -

.....
Nicola McCarthy
Trustee

KINETON PLAYGROUP LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF KINETON PLAYGROUP LTD

YEAR ENDED 31 JULY 2020

We report on the unaudited accounts of the charity for the year ended 31 July 2020 set out on pages 6 to 13.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees (who are also the directors of Kineton Playgroup Ltd for the purposes of company law) 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 Act), and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our 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 our attention.

Basis of Independent Examiner's Statement

Our 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 we do not express an audit opinion on whether the accounts present a 'true and fair view'.

Independent Examiner's Statement

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

(1) which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Grineaux Accountants Limited – Independent Examiner

20 Market Hill
Southam
Warwickshire
CV47 0HF

KINETON PLAYGROUP LTD
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JULY 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Incoming Resources					
Fees & Grants		259,586	-	259,586	245,867
Fundraising		5,327	-	5,327	5,288
Sundry Income		7,208	-	7,208	3,403
		272,121	-	272,121	254,558
Interest Received		253	-	253	218
Total Incoming Resources		272,374	-	272,374	254,776
Resources Expended					
Administration Expenses		263,018	-	263,018	272,572
Net Incoming/ (Outgoing) Resources for The Year		9,356	-	9,356	(17,796)
Total Funds Brought Forward		226,039	-	226,039	243,835
Total Funds Carried Forward		235,395	-	235,395	226,039

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 JULY 2020

	Note	2020 £	2019 £
Income		272,121	254,558
Total Expenditure		263,018	272,572
Operating Surplus/ (Deficiency)		9,103	-18,014
Other Income			
Interest Receivable		253	218
Surplus/ (Deficit) On Ordinary Activities Before Taxation		9,356	-17,796
Taxation		-	-
Retained Surplus/ (Deficit) For The Financial Year		9,356	-17,796

All of the above amounts relate to continuing activities.

KINETON PLAYGROUP LTD

BALANCE SHEET

YEAR ENDED 31 JULY 2020

	Note	2019 £	2019 £
Fixed Assets			
Tangible Assets	2	138,979	150,097
Current Assets			
Debtors	3	13,130	9,135
Cash at bank and in hand		<u>88,928</u>	<u>70,906</u>
		102,058	80,041
Current Liabilities: Amounts falling due within one year	4	<u>5,642</u>	<u>4,099</u>
Net Current Assets		96,416	75,942
Net Assets		<u>235,395</u>	<u>226,039</u>
Funds			
Restricted Income Fund	6	-	-
Unrestricted Income Fund	6	235,395	226,039
Total Funds		<u>235,395</u>	<u>226,039</u>

For the year ended 31 July 2020 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 of its accounts for the year in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies regime and with the Financial Reporting Standard for Smaller entities (effective April 2018).

KINETON PLAYGROUP LTD

BALANCE SHEET *(continued)*

YEAR ENDED 31 JULY 2020

These financial statements were approved by the members of the committee on the 25th March 2021 and are signed on their behalf by:

.....
Sally Seddon
Trustee

Company Registration Number 05812933

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- Straight line over three years
Buildings	- Straight line over twenty-five years
Equipment and Toys	- 25% Reducing Balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

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

2. Tangible Fixed Assets

	Buildings	Equipment & Toys	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 August 2019	272,487	31,928	5,674	310,089
Additions	-	1,120	132	1,252
At 31 July 2020	272,487	33,048	5,806	311,341
Depreciation				
At 1 August 2019	126,505	27,871	5,616	159,992
Charge for the year	10,900	1,294	176	12,370
At 31 July 2020	137,405	29,165	5,792	172,362
Net Book Value				
At 31 July 2020	135,082	3,883	14	138,979
At 31 July 2019	145,982	4,057	58	150,097

3. Debtors

	<u>2020</u>	<u>2019</u>
	£	£
Trade Debtors	10,913	5,180
Prepayments	2,217	3,955
	13,130	9,135

4. Creditors

	<u>2020</u>	<u>2019</u>
	£	£
Trade Creditors	1,571	105
Accruals	1,901	708
PAYE Creditor	2,170	3,286
	5,642	4,099

KINETON PLAYGROUP LTD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

5. Staff Costs

	<u>2020</u>	<u>2019</u>
	£	£
Wages and Salaries	171,322	185,958
Social Security Costs	28,223	34,605
Pension Costs	10,891	6,374
	<u>210,436</u>	<u>226,937</u>

The average monthly number of employees during the year was as follows:

<u>2020</u>	<u>2019</u>
14	17

6. Movement in Funds

	As at 01/08/2019	Movement In Funds	As at 31/07/2020
	£	£	£
Unrestricted Funds			
General Funds	226,039	9,356	235,395
Restricted Funds			
Building Fund	-	-	-
Total Funds	<u>226,039</u>	<u>9,356</u>	<u>235,395</u>